

EDGE HILL YOUTH and COMMUNITY CENTRE LIMITED

(a company limited by guarantee)

Report and Financial Statements for the Year

Ended 31st March 2021

Charity registration number: 1146337

Company registration number: 07659487

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Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2021

Report of the trustees:

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st March 2021, which are also prepared to meet the requirements of the directors' report and accounts for the Companies Act 2006 purposes.

A charity registered in England and Wales; the trustees have had regard to the Commission's guidance on public benefit and the Charities Act 2011; and, as a company, prepared its accounts in accordance with the UK Companies Act 2006.

The charity has prepared its accounts using the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS 102 – second edition), effective 1 January 2019, applicable to all charities in the United Kingdom and Republic of Ireland that follow this SORP for reporting periods beginning on or after 1 January 2019. The trustees are aware of the Charity Commission regulation update: issue 62, effective from 01 April 2019

Chair's report:

Hello and welcome to our annual report covering the period of 1st April 2020 – 31st March 2021. For those who don't know me, I am the chair of the charitable Trust that runs Edge Hill Youth and Community Centre.

It's hard to sum up in words what the last year has been like. I don't think any of us quite appreciated what the pandemic would be like - certainly thinking back to when I wrote my last report in 2020, we were expecting to be back up and running properly later that year. The reality was very different.

At a personal level, all of us have been affected by the pandemic in some way. We will all know someone who has been unwell and sadly many of us will know of someone who went before their time due to this horrible virus. If you have been bereaved during this difficult year you have my deepest condolences.

Here at EHYCC we have mourned the loss of the former trust chair Bill Tavener. He would have been known personally to many of you and many of you will have your own memories of his kindness, generosity and commitment to the Edge Hill Community. I don't think the full extent of the work he did in service to our community will ever be fully appreciated. EHYCC has lost a great champion and friend. The trustees are still considering how we can create a permanent memorial to Bill and will let you know more soon.

Despite the difficulties, the club has had, what I think has been an amazing year. Activities have shifted to supporting the community through the pandemic. The provision of food bags for members and their families facing pandemic related hardship has been something which has made a huge difference to so many in Edge Hill and beyond. When the time was right and we were able to put safety measures in place, the club reopened and restarted activities. This was very important as it gave a sense of normality in very unusual times.

I am so proud of Anne Devin-Centre manager and the rest of the staff team and how they met the challenge of the pandemic. They showed an amazing commitment to the Edge Hill community and went well above and beyond what was expected and what I thought was possible. They are all treasures and we are lucky to have them.

None of this would be possible without the support we get from all of our funders. I must once again mention first and foremost Liverpool City Council's Targeted Services for Young people which continued through the year. Details of our funders are, as usual, set out in the report.

As I write, we are coming out of the third lockdown. Hopefully, as the year progresses, we will start to see a shift back to a more familiar opening pattern and away from the dreaded lockdowns. As this happens, I look forward to seeing the club do more of what it does best - benefiting the lives of the people of Edge Hill and beyond.

Tim Beaumont

Chair

Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2021

1 Objectives and activities:

Staff of Edge Hill Youth and Community Centre Limited and Management Committee are committed to supporting disadvantaged groups and individual young people aged 7-25 to achieve their full potential and enable them to make a smooth transition to adult life.

The charity's objects are to help and educate young people up to the age of 25 years irrespective of race, colour, sex disability or social background through their educational and leisure-time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

This commitment extends further to a variety of community groups and individuals, such as pensioners and other residents and local community members, which the centre serves. Edge Hill Youth and Community Centre Limited focuses on a safe, positive and structured environment, which is accessible, stimulating, fun, affordable and of high quality. This is achieved by providing opportunities for young people to develop and enhance their personal, social and life skills and to widen their experiences, horizons and personal aspirations.

In considering the objectives and activities the trustees have also adhered to the Charity Commission's guidance on public benefit to ensure that the Edge Hill Youth and Community Centre Limited is meeting its Public Benefit requirements.

2 Achievements and performance:

Edgehill Youth and Community Centre Annual Report is the perfect opportunity to look back on what has been achieved over the last year, but it is also hard to imagine what life was like before Covid-19 changed all our lives. However, during 2020/21, we continued to deliver high quality, community-based youth and community work for children, young people and local residents in the Edge Hill area albeit in a very revised sense. This has been reflected in the ongoing growth in the numbers and attendance rates of the young people and residents.

During the early part of the year before lockdown, we worked with 277 young people and 92 adults. We ran a variety of fun sessions for both young and old such as art and crafts, computer study, art therapy, dance, cookery and more, each session lasting 3 hours. This is a 5% increase in attendance for young people and 15% increase in adult levels over the previous year. As we worked our way through March 2020 and the first lockdown, we realised that things were about to change and that we were not going to go back into Edge Hill Youth and Community Centre for the foreseeable future. Our staff team adapted to new ways of working in addition to expanding our social media usage and presence. We organised laptops, set up WhatsApp and Zoom groups, realising that we were about to experience a steep learning curve.

For a service primarily focused on delivering face to face sessions, working remotely has been challenging but equally transformative. What was on everyone's mind, was how were we going to continue to offer support and services to the young people and families who rely on the centre while staying safe.

During the month of June and July the staff and I returned to work delivering outreach within the community. Other staff members, due to health conditions carried on working online from home. During the many outreach sessions we did in the local area both young and old people that we bumped into stated that they were all keen to get back into the centre and were constantly asking us when this would happen. It was decided that we would re-open the centre in June working with small bubbles of users.

The playscheme during August went well. Places were limited to 15 young people each week. Parents had to book their child/ren in and sign a track and trace form. Everyone visiting the centre had to wear a mask and sanitise their hands entering and leaving the building each day. Health and safety were of paramount concern to all involved and especially for those young people and staff who participated in the holiday programme. Also, a cleaning schedule was in place each day ensuring that young people and staff were kept safe.

The centre is currently still operating safely under COVID-19 restrictions four evenings per week as well as Monday to Friday daytime.

Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2021

3 Financial review:

Total income for the period was £117,092 (2020: £149,430) of which £67,699 (2020: 63,661), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £106,606 (2020: 120,673), which gives us a surplus of £10,486 (2020 surplus: 28,757).

At 31st March 2021 the charitable company's reserves stood at £128,459 (2020: £117,973) of which fixed assets represented £11,897 (2020: £8,306).

4 Plans for the future

This year, as we all make sense of this new world we live in, it makes us very proud that the work we are doing at EHYCC is as relevant and important as ever. In fact, it has never been more needed. After completing an online wellbeing survey with EHYCC members, we know that too many young and older people are suffering due to the pandemic with their mental health and wellbeing.

We aim to provide ongoing support by setting up some new initiatives such as a morning drop in so that residents have access to free internet.

Parent art and craft afternoon session.

Parent and Toddler group

Sunday healthy walks to enable people to feel healthy after a year of lockdowns.

To provide free food bags to those in need to help towards their weekly shop.

Online Craft activities, Yoga, and meditation sessions.

To carry on with our regular programmes and activities:

Monday: 4.00-6.30pm, age group- juniors (7-11 years), between 25-40 young people in attendance.

Tuesday: 4.30-7.00pm, age group- seniors, between 15-25 young people in attendance.
11.30am to 2pm Pensioners Luncheon club

Wednesday: 11.30am to 2pm Art Therapy

4.00-6.30pm, age group- juniors, between 20-35 young people in attendance.

Thursday: 4.30. -7.00pm, age group- seniors, between 15-25 young people in attendance.

Both junior and senior sessions consist of the following activities: inclusion games, cookery, dance, sports, and drama.

Weather-permitting, one out-reach session per week will aim to promote the services of the youth Centre in the wider community.

5 Structure, governance and management:

Edge Hill Youth and Community Centre Limited (EHYCC), as updated on 9 June 2016 and 27 November 2017, is a charitable company limited by guarantee (registered in England and Wales, (No. 07659487), incorporated on 6th June 2011 and registered as a charity (No. 1146337) on 12th March 2012. The charitable company is governed by its Memorandum and Article of Association, dated 12th May 2011 as updated 9 June 2016 and 27 November 2017.

Legal status of Edge Hill Youth and Community Centre Limited: it is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Board of Trustees also forms the Executive Committee, which appoints officers, who are responsible for the day-to-day running of the youth Centre.

Edge Hill Youth and Community Centre Limited is managed and governed by a board of trustees, advisers, staff and volunteer representatives. The Management Committee meetings are held every three month and agenda items include finance, health and safety and staff reports.

Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2021

6 Reference and Administrative details

Board of Trustees The charitable company is governed by a Board of Trustees/Directors

| | |
|-------------------------|---|
| Trustees / Directors | Timothy Beaumont Chairman/Director Caroline Kenyon Director John Blake Director Susan Dwyer Director |
| Honorary Treasurer | Liliya Logan |
| Company Number | 07659487 |
| Charity Number | 1146337 |
| Registered office | Martindale House 79 Durning Road Liverpool L7 5ND |
| Examiner Independent | Samuel Evans BSs (Hons) FCA. Malthouse & Company Chartered Accountants America House, Rumford Court Rumford Place Liverpool Merseyside L3 9DD |
| Bankers | HSBC plc 99-101 Lord Street Liverpool L2 6PG |

7 Appointment of trustees

As set out in the Articles of Association, the chair of the trustees is nominated by committee's members. Four trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for the ongoing period. The trustees have the power to co-opt up to two further members to fill specialist roles. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

8 Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet e.g., employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2021

9 Risk management

The main risks to which the charity is exposed, as identified by the trustees, have been considered and system have been established to mitigate those risks.

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of creditors balances to ensure sufficient working capital.

Attention has also been focused on non-financial risks arising from fire, health and safety of staff and beneficiaries, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

10 Reserves policy

It is the policy of the charity to hold in unrestricted reserves the equivalent of three months running costs and redundancy costs provision. This policy will be reviewed in twelve months' time.

The trustees discussed the following factors in arriving at their reserves policy:

money should only be kept in reserve for specific reasons;

Total club's unrestricted funds of £93,517 consists of:

- general fund of £ 60,517
- designated fund of £33,000, which includes:
 - 3 months of running costs of £15,000;
 - provision for redundancy costs of £18,000.

In case of shortage of reserves for these purposes, the plans are: to work hard for the attraction of new funds for core costs. Total amount of funds held at the year-end is £128,459.

11 Going concern

The trustees have reviewed the circumstances of the youth Centre and consider that adequate resources continue to be available to fund the activities of the club for the next twelve months. The trustees are of the view that Edge Hill Youth and Community Centre Limited is a going concern. The trustees are aware that the lack of free reserves will provide a challenging environment in the year to come.

The Board confirms it has a reasonable expectation that the EHYCC has adequate resources to continue in operational existence for the next year. For this reason, they continue to adopt the going concern basis in preparing the its financial statements.

Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2021

12 Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Edge Hill Youth and Community Centre Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Company law requires the charity's trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of Trustees/Directors

Timothy Beaumont, Chairman / Director,



Approved by the board of Trustees/Directors on

27 August 2021

Edge Hill Youth and Community Centre Limited

Independent Examiner's report to the Trustees/Directors for the Year Ended 31st March 2021

Independent examiners report to the trustees of Edge Hill Youth and Community Centre Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name:
Relevant professional qualification or body:
Address:

Samuel Evans
BSs (Hons) FCA
Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Signature:



Date:

02 September 2021

Edge Hill Youth and Community Centre Limited

Statement of Financial Activities (including Income & expenditure Account) for the Year Ended 31st March 2021

| | Note | Unrestricted Funds | Restricted Funds | Total Funds 2021 | Total Funds 2020 |
|--|-------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations | 2a | 50 | | 50 | 45,320 |
| Charitable activities | 2b | 46,460 | 67,699 | 114,159 | 91,119 |
| Other | 2c | 2,766 | | 2,766 | 12,948 |
| Investments | 2d | 117 | | 117 | 43 |
| Total income | | 49,393 | 67,699 | 117,092 | 149,430 |
| Expenditure on: | | | | | |
| Charitable activities | 3a, c | 50,744 | 52,050 | 102,794 | 116,013 |
| Other | 3b | 131 | | 131 | 4,660 |
| Redundancy pay | 5,8 | 3,483 | | 3,483 | |
| Total expenditure | | 54,358 | 52,050 | 106,408 | 120,673 |
| Net income (expenditure) | | (4,965) | 15,649 | 10,684 | 28,757 |
| Transfer between funds | 9a, b | 8,136 | (8,136) | 0 | |
| Gains (losses) on evaluation of fixed assets | | (198) | | (198) | |
| Net movements in funds | | 2,973 | 7,513 | 10,486 | 28,757 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 9a | 90,544 | 27,429 | 117,973 | 89,216 |
| Total funds carried forward | 9b | 93,517 | 34,942 | 128,459 | 117,973 |

The statement of financial activities includes all gains and losses recognised in the year. All the above amounts relate to continuing of the charitable company.

The notes on pages 10 to **20** form part of these accounts.

Edge Hill Youth and Community Centre Limited

Balance Sheet as at 31st March 2021

company number

07659487

| | Note | 2021 £ | 2020 £ |
|--|------|-----------|-----------|
| Fixed Assets: | | | |
| Tangible Fixed Assets | 6 | 11,897 | 8,306 |
| Current Assets: | | | |
| Debtors | 7 | 24,221 | 12,206 |
| Cash at bank and in hand | | 95,549 | 98,519 |
| Total current assets | | 119,770 | 110,725 |
| Liabilities: | | | |
| Creditors: amounts falling due within one year | 8 | 3,208 | 1,058 |
| Net current assets or liabilities | | 116,562 | 109,667 |
| Total assets less current liabilities | | 128,459 | 117,973 |
| The funds of the charity: | | | |
| Unrestricted Funds | 9a | 93,517 | 90,544 |
| Restricted Funds | 9b | 34,942 | 27,429 |
| Total charity funds | | 128,459 | 117,973 |

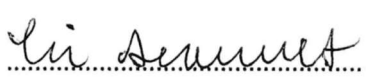
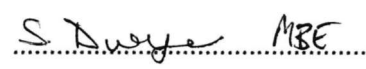
Exemption Statement:

For the year ending 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees/Directors Responsibilities Statement:

- These accounts have been prepared in accordance with the provisions to companies' subject to the small companies' regime (section 382 of the Companies Act 2006).
- The directors acknowledge their responsibility for: complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of its accounts, including preparing financial statements, which give a true and fair view of the state of the affairs of the charity, as at the end of each financial year and of its surplus and deficit for each financial year in accordance with the requirements of Section 394 and 395.
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

Approved by the Board of Trustees (Directors) and signed on their behalf on:

| | | |
|--------------------------------------|--|----------------------|
| Timothy Beaumont, Chairman/Director: |  | date: 27 August 2021 |
| Susan Dwyer, Trustee/Director: |  MBE | date: 16 August 2021 |

1 Accounting Policies

a) Basis of preparation:

The financial statements of the charitable company which is a public benefit entity under FRS102 have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) Financial Reporting standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. Assets and liabilities are recognised at historical cost or transaction value.

b) Preparation of the accounts on a going concern basis:

Total funds in 2021 were by 8% higher than in 2020 in total. Looking forward to next year, the trustees are optimistic to have adequate funding to secure the youth centre's activities. On this basis, the assessment of the trustees is that the charity is a going concern.

c) Income recognition:

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donations are included as income in the Statement of Financial Activities when received. Investment income is recognised when received and the amount can be measured reliably by the charity.

Income from charitable activities is recognised on an accruals basis and includes income recognised as earned (as the related services are provided) under contract.

d) Government Grants:

Government grants are recognised in the financial statements, when there is a reasonable assurance that the charity will comply with the conditions attached to the grant and the grant will be received. A grant, that becomes receivable as compensation for expenses or losses, already incurred or for the purpose of giving immediate financial support to the company, with no future related costs, shall be recognised as income in the period in which it is receivable.

e) Expenditure recognition and irrecoverable VAT:

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is shown under the heading

Expenditure on:

- charitable activities;
- other expenditure, those items not falling into any other headings;

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

f) Interest receivable:

Interest on funds, held on deposit, is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund structure and accounting:

The charity funds consist of unrestricted and restricted funds. Unrestricted funds are available to spend on activities, that further any purposes of the charity.

Designated funds are unrestricted funds of the charity, which the trustees have decided, at their discretion, to set aside to use for a specific purpose.

Restricted funds are donations or grants, where the donor has specified to be solely used for particular areas of the charity's work.

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

h) Support costs:

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include: special event, payroll and governance costs, which support the Edge Hill Youth and Community Centre Limited activities. These costs have been allocated to unrestricted funds, as there were no funds where such costs could be allocated. The basis on which support costs have been allocated is set out in note 4.

i) Operating leases and other financial commitments:

Commitments under non-cancellable operating leases are charged to the Statement of Financial Activities when payable. This, the only financial commitment, will result in the annual payment of a peppercorn rent.

j) Related Party Transactions

There were no material related party transactions during the year which require disclosure (2020: nil).

k) Fixed assets:

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Equipment 20% per annum: reducing balance depreciation method. Provision depreciation for additions in the year has been made on the basis of length of ownership.

Fixture and Fitting 20% per annum: straight line depreciation method.

Vehicle 15% per annum: reducing balance depreciation method. Provision for additions made on the basis of the length of ownership.

l) Debtors:

Debtors are recognised as the settlement amount due. Prepayments are valued at the amount prepaid.

m) Cash at bank and in hand:

Cash at bank and in hand is held to meet short-term cash commitments as they fall due, rather than for investment purposes.

n) Creditors and provisions:

Creditors are recognised where the charity has a present obligation resulting from a past event and the amount due to settle the obligation can be measured or estimated reliably. Accruals are valued at the amount estimated as required in each situation.

o) Financial instruments:

The Edge Hill Youth and Community Centre Limited only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pension:

The charitable company operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.

The employer's contributions made to the scheme were of £1,267 (2020: £1,331) with employer's contribution rate of 3% of pensionable pay. The Edge Hill Youth and Community Centre Limited acts as agent in collection and paying over employee pension contributions.

There were no outstanding contributions as at balance sheet date.

r) Corporation taxation:

The charity is exempt from tax on income and grants falling within section 505 of the Taxes Act 1998 to the extent that these are applied to its charitable objects.

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

s) Redundancy pays:

Redundancy payments are amounts payable as a result of a decision made by the Trustees to terminate an individual's employment, or an individual's decision to accept voluntary redundancy. Payments are charged on an accrual's basis to the relevant activity in the SoFA.

2 Income from:

a) Analysis of Income from donations:

| | 2021 | 2020 |
|------------------------------------|-----------|---------------|
| | £ | £ |
| Donations: | | |
| Unrestricted | 50 | 45,000 |
| Restricted | | 320 |
| Total income from donations | 50 | 45,320 |

The income from donations in 2021 include **an** unrestricted donation of £50 from The University of Liverpool - to use on discretion of trustees.

b) Analysis of Income from charitable activities:

| | 2021 | 2020 |
|--|----------------|----------------|
| | £ | £ |
| Restricted: | 67,699 | 63,341 |
| Unrestricted: | | |
| LCC-manager salary grant | 27,778 | 27,778 |
| Covid support grant | - | 10,000 |
| Sport England Covid Support Fund | 1,750 | |
| Youth Covid-19 Support Fund-running cost cover | 16,932 | |
| Total income from charitable activities | 114,159 | 101,119 |

Restricted income and expenditure breakdown by funders shown on page 18 in a section 9b "Analysis of movements in restricted funds"

c) Analysis of other income:

| | 2021 | 2020 |
|--------------------------------|--------------|---------------|
| | £ | £ |
| Unrestricted: | | |
| Canteen receipts | 824 | 3,371 |
| Member subscriptions | 807 | 2,771 |
| Activities subscriptions | 743 | 2,377 |
| Club rent out | 270 | 2,774 |
| Pension group subscriptions | 122 | 1,655 |
| Total from other income | 2,766 | 12,948 |

d) Investment:

| | 2021 | 2020 |
|---------------|------------|-----------|
| | £ | £ |
| Bank interest | 117 | 43 |

All investments income arises from money held in interest bearing deposit account.

| | | |
|----------------------|----------------|----------------|
| Total income: | 117,092 | 149,430 |
|----------------------|----------------|----------------|

Edge Hill Youth and Community Centre Limited
Notes to the accounts for the year ended 31st March 2021

3 Expenditure on:

a) Analysis of expenditure on charitable activities:

| Unrestricted: | 2021 | 2020 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Manager salary | 27,778 | 31,076 |
| Running costs | 15,079 | 12,195 |
| Insurance costs | 1,816 | 1,416 |
| Minibus costs | 1,746 | 1,581 |
| Depreciation | 3,093 | 2,754 |
| Redundancy pay | 3,483 | - |
| governance costs (see note 4) | 853 | 853 |
| support costs (see note 4) | 379 | 393 |
| Total: | 54,227 | 50,268 |

b) Analysis of other unrestricted expenditure:

| | | |
|-------------------------------------|-------------|--------------|
| | 2021 | 2020 |
| | £ | £ |
| canteen expenses | 43 | 2,530 |
| activities subscriptions expenses | - | 940 |
| pension group subscription expenses | 88 | 1,190 |
| Total other expenditure | 131 | 4,660 |

| | | |
|--|---------------|---------------|
| Total expenditure on unrestricted funds | 54,358 | 54,928 |
|--|---------------|---------------|

c) Analysis of expenditure on charitable activities:

| Restricted: | 2021 | 2020 |
|---|-------------|-------------|
| | £ | £ |
| Small funds-activities | - | 456 |
| WH Smith Trust | 137 | 63 |
| Rathbone Trust Company | - | 548 |
| Award for All | 200 | - |
| P H Holt Fund | 2,088 | 2,589 |
| Mpac-1-May half term | - | 94 |
| Mpac-2-summer play | 2000 | 2,060 |
| Mpac-3-Oct half term | 200 | 305 |
| Mpac-4 – x-mas event | 500 | 100 |
| Mpac-5-Feb half term | 400 | 94 |
| Mpac-6-Easter | 247 | 432 |
| LCVS -G Bibby | 40 | 263 |
| The Send a Child to Hucklow Fund | - | 320 |
| Steve Morgan Foundation | 15,208 | 22,919 |
| LCVS-Community Impact Fund – 1 | 580 | 420 |
| Garfield Weston foundation | - | 5,000 |
| Tesco Bags of Help | 500 | - |
| LCC – Hardship Fund | 273 | 727 |
| The Henry Smith Charity | 19,192 | 19,216 |
| LCR Cares – Covid-19 Community Support Fund | 2,538 | - |

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

| | | |
|--|----------------|----------------|
| LCVS-Community Impact Fund – 2 | | |
| West Derby Waste Lands Charity | 627 | 973 |
| Hedley Foundation | - | 190 |
| Duchy of Lancaster Benevolent Fund | 1,125 | - |
| John Moore's Fund | 1,521 | 6,084 |
| M Jones – illustrator | 45 | 80 |
| Anonymous | - | 2,385 |
| National Lottery Covid-19 Fund | 4,629 | - |
| LCVS-anonymous | - | 427 |
| Total expenditure on restricted funds | 52,050 | 65,745 |
| Total expenditure | 106,408 | 120,673 |

4 Support and governance costs:

Edge Hill Youth and Community Centre Limited initially identifies the costs of **its** support functions. It then identifies those costs which relate to the governance function. Support and governance costs are charged to general fund.

Analysis of support and governance costs:

| | General support | Governance support | Total |
|--------------------------|------------------------|---------------------------|--------------|
| | | £ | £ |
| Independent examiner fee | - | 840 | 840 |
| Accountancy service | 379 | - | 379 |
| Companies House | - | 13 | 13 |
| | <u>379</u> | <u>853</u> | <u>1,232</u> |

5 Analysis of staff costs and trustee's remuneration and expenses:

| | 2021 | 2020 |
|-------------------------------------|----------------------|----------------------|
| | £ | £ |
| Wages and salaries | 68,626 | 81,978 |
| Social security costs | 1,137 | 2,431 |
| Employer pension costs | 1,267 | 1,331 |
| Redundancy pay – Paid (1 person) | 1,521 | - |
| Expenses paid | (10) | - |
| Redundancy pay for 2 people accrued | 1,962 | - |
| | <u>74,503</u> | <u>85,740</u> |

No employees had emoluments in excess of £60,000 (2020: nil).

Employer's pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to unrestricted funds £836 (2020: £839) and to restricted funds £431 (2020: £492).

The Manager of the Centre, who is the key management personnel of the company has received remuneration of £34,942 for the reporting period (2020: £34,945). Treasurer of Edge Hill Youth and Community Centre Limited, who works as a volunteer, has received recompense for the service of £1,000 in the year (2020: £1,000). This was charged to general fund.

The other charity trustees were not paid or received any other benefits from employment with the Edge Hill Youth and Community Centre Limited, in the year (2020: nil); neither they were reimbursed

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

expenses during the year (2020: nil). No charity trustees received payment for professional or other services supplied to the charity (2020: nil).

Staff number:

The average monthly head count was 4 staff (2020: 6). All of them are employed in performance of charitable activities.

6 Tangible fixed assets

| | Equipment | Fixture & Fittings | Minibus | Total |
|------------------------------------|---------------|--------------------|--------------|---------------|
| | £ | £ | £ | £ |
| Cost: | | | | |
| Balance at 01 Apr 2020 | 12,175 | 7,360 | 4,132 | 23,667 |
| Additions | 6,882 | | | 6,882 |
| Equipment written OFF | (2,674) | | | (2,674) |
| Minibus – additions | | | | |
| Balance at 31 Mar 2021 | 16,383 | 7,360 | 4,132 | 27,875 |
| Accumulated depreciation: | | | | |
| Balance at 01 Apr 2020 | 8,686 | 6,010 | 665 | 15,361 |
| Charge for the period | 698 | 1,350 | | 2,048 |
| Charge for additions | 526 | | | 526 |
| Equipment depreciation written OFF | (2,477) | | | (2,477) |
| Minibus charge for the period | | | 520 | 520 |
| Balance at 31 Mar 2021 | 7,433 | 7,360 | 1,185 | 15,978 |
| Net book value at 31 Mar 2021 | 8,950 | 0 | 2,947 | 11,897 |
| Net book value at 31 Mar 2020 | 3,489 | 1,350 | 3,467 | 8,306 |

7 Debtors:

| | 2021 | 2020 |
|--------------------------|---------------|---------------|
| | £ | £ |
| Debtors - accrued income | 21,932 | |
| Prepayments | 2,289 | 2,206 |
| Coronavirus rates grant | | 10,000 |
| | 24,221 | 12,206 |

8 Creditors:

| | 2021 | 2020 |
|-----------------|--------------|--------------|
| | £ | £ |
| Accruals | 3,208 | 1,058 |
| Other creditors | | |
| | 3,208 | 1,058 |

Edge Hill Youth and Community Centre Limited
Notes to the accounts for the year ended 31st March 2021

9 Analysis of charitable funds:

a) Analysis of movements in unrestricted funds:

| | Balance 01 Apr 2020 | Incoming resources | Resources expended | Transfers | Gains & Losses | Funds 31 Mar 2021 |
|----------------------------------|------------------------------------|-------------------------------|-------------------------------|------------------|-------------------------------|----------------------------------|
| Unrestricted funds: | £ | £ | £ | £ | £ | £ |
| a) general fund | 56,544 | 49,393 | 54,358 | 9,136 | -198 | 60,517 |
| b) designated fund: | | | | | | |
| i) running cost reserve | 15,000 | | | | | 15,000 |
| ii) redundancy cost provision | 19,000 | | | -1,000 | | 18,000 |
| total unrestricted | 90,544 | 49,393 | 54,358 | 8,136 | -198 | 93,517 |

**Name of unrestricted
funds**

Description, nature and purpose of the fund

General fund:

The "free reserves", after allowing for designated fund includes:

- property assets fund, which is a value of unrestricted funds represented by the tangible fixed assets owned, and used by the charity on an on-going basis;
- the remaining fund is used to finance the charity's core costs.

Designated fund:

This fund includes:

- running costs reserve for 3 months of £15,000 (2020: 15,000) which has been set aside by the trustees to fund urgently occurring unforeseen expenses.
- redundancy costs provision of £18,000 (2020: 19,000).

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

b) Analysis of movements in restricted funds:

| | Balance 01 Apr 2020 | Incoming resources | Resources expended | Transfers | Gains & Losses | Funds 31 Mar 2021 |
|----------------------------|------------------------------------|-------------------------------|-------------------------------|------------------|-------------------------------|----------------------------------|
| | £ | £ | £ | £ | £ | £ |
| WS Smith | 137 | | 137 | | | |
| Rathbone Trust | 3,133 | | | | | 3,133 |
| Award for All | 4,463 | | 200 | | | 4,263 |
| PH Holt | 2,838 | | 2,088 | -750 | | |
| MPAC-1 | 0 | | | | | |
| MPAC-2 | 0 | 2,000 | 2,000 | | | |
| MPAC-3 | 0 | 200 | 200 | | | |
| MPAC-4 | 0 | 500 | 500 | | | |
| MPAC-5 | 0 | 400 | 400 | | | |
| MPAC-6 | 0 | 1,000 | 247 | | | 753 |
| LCVS-Bibby | 1,607 | | 40 | | | 1,567 |
| Steve Morgan Foundation | | 14,733 | 15,208 | 475 | | |
| LCVS - CIF-1 MPAC | 580 | | 580 | | | |
| Tesco Bags of Help | | 2,000 | | | | 2,000 |
| LCC -Hardship fund | | 500 | 500 | | | |
| LCC -Hardship fund | 273 | | 273 | | | |
| The Henry Smith Charity | 8,458 | 21,000 | 19,192 | -1,808 | | 8,458 |
| LCR Cares | | 4,716 | 2,538 | -2,178 | | |
| LCVS-CIF-2 | 2,660 | | | | | 2,660 |
| West Derby Waste Land | 810 | | 627 | | | 183 |
| Hedley Foundation | 765 | | | | | 765 |
| Duchy of Lancaster | | 5,000 | 1,125 | -3,875 | | |
| Medicash Charity | | 5,000 | | | | 5,000 |
| JMF | 1,521 | | 1,521 | | | |
| M Jones | 184 | | 45 | | | 139 |
| The Skelton Charity | | 1,500 | | | | 1,500 |
| National Lottery | | 8,650 | 4,629 | | | 4,021 |
| MPAC | | 500 | | | | 500 |
| total restricted | 27,429 | 67,699 | 52,050 | -8,136 | | 34,942 |
| Total | 117,973 | 117,092 | 106,408 | | -198 | 128,459 |

Restricted funds appointment:

Funds held on specific trusts under charity law are classed as restricted funds.

c) Disclosure of transfer between general and restricted funds:

| | |
|---|--------------|
| Fixed assets bought from restricted -transfer to unrestricted | 6053 |
| Restricted funds shared overheads -transfer to unrestricted | 2558 |
| Restricted funds deficit cover – transfer to unrestricted | (475) |
| Total: | 8,136 |

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

| Name of restricted funding bodies: | Description, nature and purpose of the fund |
|---|--|
| WHSmith Trust | Towards various activities. Spent in full. Account closed. |
| Rathbone Trust Company | Towards improving the lives of residents in the Edge Hill area. |
| Big Lottery Fund (Award for All) | Capital purchase: second hand minibus project. Balance will be used to improve quality of the vehicle. |
| P H Holt Foundation | Towards various youth activities. Spent in full. Account closed. |
| MPAC - Merseyside Play Action Centre (on behalf of Liverpool City Council) | To provide play schemes during the year such as Easter, May half term, summer play, Oct half term, Feb half term. Also, to support celebration of events: Halloween, Christmas. |
| LCVS - G Bibby | To support local charity for various activities |
| Steve Morgan Foundation | This is three years funding of £22,100 per annum to cover the costs of two additional Youth Workers and has a timing restriction: from 01 December to 30 November each year (part of 3rd year). Spent in full. Account closed. |
| LCVS -Community Impact Fund-1 | Towards Tai Chi & Qigong classes for over 50. Spent in full. Account closed. |
| Tesco Bags of Help COVID-19 Communities Fund | To provide lunches for children throughout the period Spent in full. Account closed. |
| LCC – Hardship Fund | Toward food and clothing. Spent in full. Account closed. |
| The Henry Smith Charity | This is a grant totalling £61,900 towards three years' running costs of a project providing educational and leisure activities for disadvantaged families and young people in Liverpool. This includes 1 Youth Worker salary and part of shared overheads and has a timing restriction: from 01 September to 30 August each year (part of 3 rd year). |
| LCR Cares – COVID-19 Community Support Fund | To provide meditation sessions via online digital platforms in this difficult time. Spent in full. Account closed. |
| LCVS – Community Impact Fund-2 | Towards pc classes for elderly |

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

| | |
|------------------------------------|---|
| West Derby Waste Lands Charity | The aim of the project is to enable children and young people to participate in a variety of activities outside of Liverpool. This will involve a number of residential and day trips throughout the year. |
| The Hedley Foundation | Towards North Wales camping trip |
| Duchy of Lancaster Benevolent Fund | Towards: computing for all: iPad x 8, Chromebook x 8, IT Tutor fee. Spent in full. Account closed |
| Medicash Charity | To cover core cost - salary for senior youth worker. |
| John Moore's Foundation | The two-year funding is to contribute towards salary of Youth Worker and has had a timing restriction: from 01 July to 30 June each year. (part of 2 nd year). Spent in full. Account closed. |
| M Jones - illustrator | Donations of individual to cover mainly the volunteer senior members' expenses and other small projects. No time period condition attached. |
| LCVS – The Skelton Charity | Towards various activities |
| National Lottery Covid-19 Fund | Towards staff cost x 1 + lunches |
| MPAC-Award | Award for good job our organisation is doing, to use on discretion of trustees. |

10 Analysis of Net Assets between funds:

| | Tangible Fixed Assets | Net Current Assets | Total |
|----------------------------------|------------------------------|---------------------------|---------------|
| Unrestricted fund: | | | |
| general fund | 11,897 | 48,620 | 60,517 |
| designated fund: | | | |
| • running costs reserve | | 15,000 | 15,000 |
| • redundancy costs provision | | 18,000 | 18,000 |
| | 11,897 | 81,620 | 93,517 |
| Restricted funds: | | | |
| Rathbone Trust Company | | 3,133 | 3,133 |
| Big Lottery Fund (Award for All) | | 4,263 | 4,263 |
| MPAC-Easter half term | | 753 | 753 |
| LCVS-G Bibby | | 1,567 | 1,567 |
| MPAC-additional playscheme | | 2,000 | 2,000 |
| The Henry Smith Charity | | 8,458 | 8,458 |
| LCVS-Community Impact Fund-2 | | 2,660 | 2,660 |
| West Derby Waste Land Charity | | 183 | 183 |

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2021

| | | |
|--------------------------------|---------------|----------------|
| The Hedley Foundation | 765 | 765 |
| Medicash Charity | 5,000 | 5,000 |
| M Jones-illustrator | 139 | 139 |
| LCVS-The Skelton Charity | 1,500 | 1,500 |
| National Lottery Covid-19 Fund | 4,021 | 4,021 |
| MPAC-Award | 500 | 500 |
| | 34,942 | 34,942 |
| Total: | 11,897 | 116,562 |
| | | 128,459 |

11 The Lease disclosure note:

| | |
|---------------------------------------|------|
| a) amount due in 12 months | £10 |
| b) amount due in 2 – 5 years | £40 |
| c) amount due after more than 5 years | £340 |

12 The Statement of Financial Activities at 31.03.2020:

| | Unrestricted Fund | Restricted Funds | Total Funds 2020 |
|--|-------------------|------------------|------------------|
| | £ | £ | £ |
| Income from: | | | |
| Donations | 45,000 | 320 | 45,320 |
| Charitable activities | 27,778 | 63,341 | 91,119 |
| Other | 12,948 | | 12,948 |
| Investments | 43 | | 43 |
| Total income | 85,769 | 63,661 | 149,430 |
| Expenditure on: | | | |
| Charitable activities | 50,268 | 65,745 | 116,013 |
| Other | 4,660 | | 4,660 |
| Total expenditure | 54,928 | 65,745 | 120,673 |
| Net income (expenditure) | 30,841 | (2,084) | 28,757 |
| Transfer between funds | 2,076 | (2,076) | |
| Gains (losses) on evaluation of fixed assets | | | |
| Net movements in funds | 32,917 | (4,160) | 28,757 |
| Reconciliation of funds: | | | |
| Total funds brought forward | 57,627 | 31,589 | 89,216 |
| Total Funds carried forward | 90,544 | 27,429 | 117,973 |

Edge Hill Youth and Community Centre Limited
Detailed Statement of Financial Activities for the year ended 31st March 2021

| Income: | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Donation | 50 | 35,320 |
| Unrestricted grants | 29,528 | 37,778 |
| Running cost cover grant | 16,932 | - |
| Restricted grants | 67,699 | 63,341 |
| Canteen receipts | 824 | 3,371 |
| Member's subscriptions | 807 | 2,771 |
| Activities subscriptions | 743 | 2,377 |
| Club hire | 270 | 2,774 |
| Pension group subscriptions | 122 | 1,655 |
| Investment income | 117 | 43 |
| Gross income in the reporting period | 117,092 | 149,430 |
| Expenditure: | | |
| wages and salaries | 74,503 | 85,740 |
| LCC-business support grant – expenses | 1,142 | |
| rent and rates | 1,351 | 3,899 |
| insurances | 1,816 | 1,416 |
| heat & light | 3,399 | 4,562 |
| travelling | 66 | 85 |
| Office costs | 313 | 626 |
| Other expenses | 1,176 | 1,108 |
| Telephone, internet | 1,489 | 1,743 |
| Cleaning materials | 123 | 158 |
| Premises costs | 722 | 1,582 |
| vehicle costs | 1,746 | 1,581 |
| general maintenance | 1,070 | 319 |
| Activities | 11,112 | 10,210 |
| Fundraising costs | 1,773 | 750 |
| Canteen expenses | 43 | 2,531 |
| Volunteers' expenses | | 166 |
| Staff training | | |
| Subscriptions | 210 | 198 |
| Companies house | 13 | 13 |
| eBay charges | 29 | |
| Payroll fees | 379 | 393 |
| Independent examiner costs | 840 | 840 |
| Total expenditure for the reporting period | 103,315 | 117,920 |
| Depreciation and charges for impairment of fixed assets | 3,093 | 2,753 |
| Loss on fixed asset disposal | 198 | |
| Total expenditure in the reporting period | 106,606 | 120,673 |
| Net expenditure for the financial year | 10,486 | 28,757 |

(This page does not form part of the statutory accounts.)