

EDGE HILL YOUTH and COMMUNITY CENTRE LIMITED

(a company limited by guarantee)

Report and Financial Statements for the Year

Ended 31st March 2023

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 2023

### **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 2023, 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 2022 – 31st March 2023. I think this is the 4th report I have submitted to you all as the chair of the charitable Trust that runs Edge Hill Youth and Community Centre.

The underlying theme for this year has very much been the impact of huge energy price increases and steep rises in the prices of pretty much everything else. The Centre team has already stepped up to ensure that we have in place options for people who are finding things hard. It's a bit of an extension to the work the club has been doing for years in supporting people when they need help the most. The sad thing has been how much that has been the case over this year.

That aside, it has been so great to see how much life the club brings in the midst of the difficult times we live in. The blend of offsite and on-site activities ensures that there's always something interesting going on. Now it looks like our transport issues have been resolved, the next thing we're looking at is how to make better use of the space within the club's perimeter. We want to continue to have the club as a fun place to go for people of all ages with a huge range of activities and events throughout the year.

As trustees we see our role as making sure there is the right, safe space for all the charities amazing activities. Some of this is very practical - like making sure the sports hall is maintained, or getting hold of transport for the residential - and some is a bit more about policies and paperwork. Both are important and without either the community would not be able to enjoy the building and the activities. As a group of trustees, we have reviewed the club's health and safety and safeguarding policies this year and we will continue to keep them under review in future.

Once again, the funders, friends and supporters all make this happen. We are a charity that arose out of the need to provide something for the young people of Edge Hill and that is very much what we are still about so we rely on our key partnership with Liverpool City Council's Targeted Services for Young People. You can see for yourself in the report the range of funders we have providing a range of donations to allow us to keep the building going and to keeping staff working in the building. Overall, I am pleased to report that the Club and the Centre are still a viable going concern. That means the people of Edge Hill will still be able to benefit from all the great work going on now and into the future.

Tim Beaumont  
Chair

P.S. We are always keen to have new trustees join us who feel that they may have the skills needed to keep the trust going on a sound footing. If you are interested, please get in contact with me or the Centre Manager.

# Edge Hill Youth and Community Centre Limited

## Trustees' (Directors') Annual Report for the Year Ended 31st March 2023

### **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 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 quality 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:**

The past year has seen the centre busy with growing numbers of both young people and adults. We have provided members with a breadth of activities including discussions on knife crime, life skills, sexual health and other relevant topics as well as more traditional activities such as art and crafts, sports, computers cookery, and dance.

To further broaden our provision, we have organised four residential trips to Playaway in Yorkshire for 61 children and another trip to Derbyshire involving 25 children. These outings enable young people to experience the outdoors, nature and different environments which many of them don't usually get to do. The staff involved also benefit from the excursions, forming new relationships and developing their skills in unfamiliar settings.

In total, we have had 375 Young People and 145 Adults engage with our centre over the course of the year. We are proud of this achievement and look forward to continuing our work in providing young people with valuable opportunities for personal growth.

Queens Platinum Jubilee: The local community showed incredible support for these efforts. Parents and adults from across the city joined forces with youth club members for a day of fun and festivities, which included a delicious hot/cold buffet, bingo, an entertainer and a DJ. Everyone had a wonderful time - both young and old alike - making it an unforgettable experience for all who were present.

In 2018, Liverpool City Council began an endeavour to become a certified UNICEF Child Friendly City by 2023 - a goal that has seen multiple initiatives and events take place in order to ensure the voices of young people are heard. Most notable among these is the 'Question Time' event, which provides young people with the opportunity to express their opinions and be taken into consideration by local leaders.

To further facilitate this progression towards becoming a Child Friendly City, Liverpool Targeted Support recently hosted a 'Child-Friendly City Question Time' event. This was led by youth representatives from across the city and focused on six key badges of initiative: Place, Cooperation & Leadership, Culture, Communication, Health and Equality & Inclusion. The event was a great success, with many young people engaging in meaningful dialogue and contributing their thoughts to the larger conversation.

# Edge Hill Youth and Community Centre Limited

## Trustees' (Directors') Annual Report for the Year Ended 31st March 2023

Three of our senior members had the opportunity to attend this event, where they were able to ask questions and gain insight from influential leaders in the city. After this event, these three young individuals have now become a part of Liverpool Young Inspectors – a group consisting of children aged between 8 and 14 who dedicate their free time to making sure that services and activities within the city respect and support its youth population. The Young Inspectors receive training on being quality assessors; carrying out "mystery shopping" exercises, interviewing service users and staff alike in order to implement necessary improvements. EHYCC are incredibly proud of their own three representatives involved with the organization, as they continue to strive for enhanced satisfaction for young people throughout Liverpool.

Due to the increasing cost of living in recent times, many families have found it difficult to keep up with their day-to-day expenses. EHYCC has sought to minimize costs wherever possible by helping those who are most in need. We do not charge any young people for attending our youth centre during school holidays or on half terms.

Every Wednesday, a group of 20 local individuals who require assistance can collect free food bags from our Centre. Moreover, we were able to make use of some funds from the Lord Mayoral fund which enabled us to provide a warm space and breakfast/refreshments throughout the winter season from December 2022 until March 2023; this led to an increase in the number of participants at breakfast time to 30.

The Edge Hill Youth and Community Centre is in the fortunate position of having a dedicated team of staff, youth support workers, volunteers, and young senior helpers who continually strive to ensure that members have access to stimulating and innovative activities and programmes. The enthusiasm, commitment, and professionalism displayed by these individuals is commendable as they continuously work hard to ensure that each individual child has access to the highest quality care and support available.

Unfortunately, financing the annual running costs of the centre still poses a significant challenge. Liverpool City Council and EHYCC trustees are currently supported by a sessional fundraiser in their tireless efforts to source additional funding opportunities. A number of external sources such as PH Holt, The Peoples Lottery, and John Moore have also provided financial assistance in order to employ sessional support workers. In the event that this funding was to be withdrawn, it would have a detrimental effect on the running of EHYCC and therefore we are extremely grateful for the ongoing support.

### **3 Financial reviews:**

Total income for the period was £220,750 (2022: £146,153) of which £95,947 (2022: 73,175), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £129,206 (2022:119,576), which gives us a surplus of £91,544 (2022 surplus: £26,577).

At 31st March 2023 the charitable company's reserves stood at £246,580 (2022: £155,036) of which fixed assets represented £9,722 (2022: £12,152).

### **4 Plans for the future**

Over the coming months we are delighted to announce that Edgehill Youth Club Centre (EHYCC) will be installing an outdoor football cage, providing more opportunities for young people to take part in sporting activities and encouraging those of all ages to join the youth centre. This installation was made possible thanks to Awards for All who generously provided the necessary funding.

We have also decided to introduce a new annual award, the William Tavener Young Person's Merit Award. Named after Bill Tavener, one of our most esteemed benefactors and chairperson of EHYCC who passed away in 2021, this award will be presented yearly to a young member nominated by staff, parents or carers for any exceptional deed or benefit to their lives. These members have already demonstrated their worth through activities and trips affiliated with the centre, and this award will now

# Edge Hill Youth and Community Centre Limited

## Trustees' (Directors') Annual Report for the Year Ended 31st March 2023

acknowledge them officially for their efforts at our Annual General Meeting in October 2023. We hope that this gesture will show our appreciation for those who strive to make a difference in the lives of others.

The pensioners luncheon club that we set up over the past couple of years has been running some art and craft taster sessions covering glass painting, quilling and gem painting which they all appear to enjoy. During the next 12 months we aim to expand on this group and incorporate more art and crafts with visiting artists encouraging more local people attend and participate.

Our most recent venture, a weekly food donation drop-in project which began during the Covid pandemic, has become increasingly popular - although it is unfortunately evident that demand for such aid continues to rise. Through funding from the Mayoral Fund, we were able to provide a warm space for those seeking food over the winter period, from December to March. Thanks to additional financial aid from Feeding Liverpool, we were also able to supply breakfast and refreshments. We have found that our work with this group has been deeply rewarding, as we have had the opportunity to build relationships with them and hear their sometimes-heart-breaking stories of how they became financially unstable.

In order for us to continue providing these vital services, we are now searching for further funding which will enable us to support those in need and reduce feelings of isolation among those who live alone; many of whom suffer from mental health issues. Together, we strive to achieve a safe and supportive environment for all our guests.

### **Our regular programmes and activities:**

- Monday: 3.30-6.30pm, age group juniors (7-11 years), between 25-40 young people in attendance.
- Tuesday: 3.30-7.00pm, age group seniors, (12-17 years) between 15-25 young people in attendance. 10.30am to 1pm Pensioners Luncheon club followed by art and crafts for adults 1.00pm -3.00pm
- Wednesday: 12.00pm to 2.30pm Art Therapy
- 3.30-6.30pm, age group juniors, between 20-35 young people in attendance.
- Thursday: 3.30. -7.00pm, age group- seniors, between 15-25 young people in attendance.
- Saturday 10am to 1pm, Adult Tai Chi

During the school holidays we aim to provide four residentials per year to Play-away in Yorkshire, another residential to the Nightingale Centre in Little Hucklow Derbyshire, one camping trip to Wales, an Easter Playscheme and a Summer Play scheme. During the half terms we run Mischief night and Halloween activities, and of course, a Christmas programme of activities.

All our work is publicised on the Youth and Community Centre new website, its Facebook site and in the local community through door to door leafleting and within the wider community such as schools, police and other youth providers.

### **5 Structure, governance and management:**

Edge Hill Youth and Community Centre Limited (EHYCC), as updated on 9 June 2016, 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.

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.

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.

# Edge Hill Youth and Community Centre Limited

## Trustees' (Directors') Annual Report for the Year Ended 31st March 2023

### 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
	Susan Dwyer Director
	Ronald Duncan Director appointed 04.04.22

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 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 2023

### 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 £190,163 consists of:

- general fund of £158,163
- designated fund of £32,000, which includes:
  - 3 months of running costs of £15,000;
  - provision for redundancy costs of £17,000.

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 £246,580

### 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 its financial statements.



# Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2023

## 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

19.06.2023

# Edge Hill Youth and Community Centre Limited

## Independent Examiner's report to the Trustees/Directors for the Year Ended 31st March 2023

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 2023.

Responsibilities and basis of report	<p>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").</p> <p>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</p>
Independent examiner's report	<p>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:</p> <p>(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or</p> <p>(2) the accounts do not accord with those accounting records; or</p> <p>(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</p> <p>(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))</p>
Independent examiner's statement	<p>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.</p>

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:

26.06.2023

# Edge Hill Youth and Community Centre Limited

## Statement of Financial Activities (including Income & expenditure Account) for the Year Ended 31st March 2023

	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
		£	£	£	£
<b>Income from:</b>					
Donations	2a	52,000	1,048	53,048	570
Charitable activities	2b	62,778	94,899	157,677	135,633
Other	2c	10,025		10,025	9,950
Investments	2d				
<b>Total income</b>		<b>124,803</b>	<b>95,947</b>	<b>220,750</b>	<b>146,153</b>
<b>Expenditure on:</b>					
Charitable activities	3a, c	53,495	71,009	124,504	115,799
Other	3b	4,702		4,702	1,735
Redundancy pays	5				
<b>Total expenditure</b>		<b>58,197</b>	<b>71,009</b>	<b>129,206</b>	<b>117,534</b>
<b>Net income (expenditure)</b>		<b>66,606</b>	<b>24,938</b>	<b>91,544</b>	<b>28,619</b>
<b>Transfer between funds</b>	9a, b	2,502	(2,502)		
Gains (losses) on evaluation of fixed assets					(2,042)
<b>Net movements in funds</b>		<b>69,108</b>	<b>22,436</b>	<b>91,544</b>	<b>26,577</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	9a, b	121,055	33,981	155,036	128,459
Total funds carried forward	9a, b	<b>190,163</b>	<b>56,417</b>	<b>246,580</b>	<b>155,036</b>

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 11 to 21 form part of these accounts.

# Edge Hill Youth and Community Centre Limited

Balance Sheet as at 31st March 2023

company number

07659487

	Note	2023 £	2022 £
<b>Fixed Assets:</b>			
Tangible Fixed Assets	6	9,722	12,152
<b>Current Assets:</b>			
Debtors	7	1,346	2,476
Cash at bank and in hand		237,000	141,318
<b>Total current assets</b>		238,346	143,794
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	1,488	910
<b>Net current assets or liabilities</b>		236,858	142,884
<b>Total assets fewer current liabilities</b>		<b>246,580</b>	<b>155,036</b>
<b>The funds of the charity:</b>			
Unrestricted Funds	9a	190,163	121,055
Restricted Funds	9b	56,417	33,981
<b>Total charity funds</b>		<b>246,580</b>	<b>155,036</b>

## Exemption Statement:

For the year ending 31st March 2023 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.

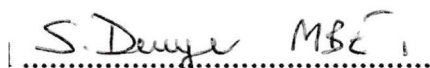
Approved by the Board of Trustees (Directors) and signed on their behalf on:

Timothy Beaumont, Chairman/Director:



19.06.2023

Susan Dwyer, Trustee/Director:



19.06.2023

## 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 2022 were by 20% higher than in 2021 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 2023

### 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 (2021: 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.

### 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 £893 (2021: £1,267) 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.

### q) 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 2023

### r) 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:

	<b>2023</b>	<b>2022</b>
	£	£
Donations:		
Unrestricted	52,000	250
Restricted	1,048	320
<b>Total income from donations</b>	<b>53,048</b>	<b>570</b>

The income from donations in 2023 of £53,048 (2022: £570), includes an unrestricted donation of £52,000 from The LCVS-Bill Tavener Fund – to use for purchasing a new minibus and for manager salary shortfall, restricted donation of £320 from The Send a Child to Huchlow – for Gulliver's World trip and £728 from Friends of Enterprise Lottery to use on discretion of trustees.

### b) Analysis of Income from charitable activities:

	<b>2023</b>	<b>2022</b>
	£	£
<b>Restricted:</b>	94,899	72,855
<b>Unrestricted:</b>		
LCC-manager salary grant	27,778	27,778
Garfield Weston-running cost cover	35,000	35,000
<b>Total income from charitable activities</b>	<b>157,677</b>	<b>135,633</b>

Restricted income and expenditure breakdown by funders shown on page 17 in a section 9b "Analysis of movements in restricted funds"

### c) Analysis of other income:

	<b>2023</b>	<b>2022</b>
	£	£
<b>Unrestricted:</b>		
Canteen receipts	3,375	3,402
Member subscriptions	2,099	2,602
Activities subscriptions	1,805	1,704
Acupuncture sessions – income	590	114
Club rent out	1,300	1,525
Pension group subscriptions	856	603
<b>Total from other income</b>	<b>10,025</b>	<b>9,950</b>

<b>Total income:</b>	<b>220,750</b>	<b>146,153</b>
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Edge Hill Youth and Community Centre Limited  
Notes to the accounts for the year ended 31st March 2023

**3 Expenditure on:**

a) Analysis of expenditure on charitable activities:

<b>Unrestricted:</b>	<b>2023</b>	<b>2022</b>
	£	£
Manager salary	27,778	27,778
Running costs	20,201	16,162
Insurance costs	1,306	2,009
Minibus costs	370	2,082
Depreciation	2,430	2,815
Governance costs (see note 4)	973	853
Support costs (see note 4)	437	414
<b>Total:</b>	<b>53,495</b>	<b>52,113</b>

b) Analysis of other unrestricted expenditure:

	<b>2023</b>	<b>2022</b>
	£	£
Canteen expenses	3,483	943
Activities subscriptions expenses	178	227
Pension group subscription expenses	1,041	565
<b>Total other expenditure</b>	<b>4,702</b>	<b>1,735</b>

<b>Total expenditure on unrestricted funds</b>	<b>58,197</b>	<b>53,848</b>
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c) Analysis of expenditure on charitable activities:

<b>Restricted:</b>	<b>2023</b>	<b>2022</b>
	£	£
Rathbone Trust	140	
Award for All	1,000	
P H Holt Fund – 2	8,922	5,102
Mpac-1-May half term	1,610	1,600
Mpac-2-summer play	11,398	9,719
Mpac-3-Oct half term	2,359	3,000
Mpac-5-Feb half term	2,500	3,000
Mpac-6-Easter 2022	3,300	753
Mpac-7-Easter 2023	827	
LCVS -G Bibby	18	355
The Send a Child to Hucklow Fund	320	320
Post Code Neighbourhood Trust – 1	12,182	7,667
MPAC		3,000
Medicash Charitable Trust – 2	884	
P H Holt-Resilience	8,394	2,256
Post Code Neighbourhood Trust – 2	12,064	
The Henry Smith Charity		7,908
Enterprise Credit Union	618	



# Edge Hill Youth and Community Centre Limited

## Notes to the accounts for the year ended 31st March 2023

LCVS-Community Impact Fund – 2		2,660
West Derby Waste Lands Charity – 1		183
Hedley Foundation	305	460
West Derby Waste Lands Charity – 2	731	
Medicash Charitable Trust - 1		5,000
GTDT-Expression of Interest		5,000
JMF	2,500	
M Jones – illustrator		139
Skelton Charity		1,500
National Lottery Covid-19 Fund		4,021
Feeding Liverpool	431	
MPAC	391	8
Food for Life = Plants & Share	115	35
<b>Total expenditure on restricted funds</b>	<b>71,009</b>	<b>63,686</b>
<b>Total expenditure</b>	<b>129,206</b>	<b>117,534</b>

### 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:

	<b>General support</b>	<b>Governance support</b>	<b>Total</b>
		£	£
Independent examiner fee		960	960
Accountancy service	437		437
Companies House		13	13
	<u>437</u>	<u>973</u>	<u>1,410</u>

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

	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	58,663	50,621
Employer pension costs	957	893
	<u>59,620</u>	<u>51,514</u>

No employees had emoluments in excess of £60,000 (2022: nil).

Employer's pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to unrestricted funds £678 (2022: £836) and to restricted funds £279 (2022: £57).

The Manager of the Centre, who is the key management personnel of the company has received remuneration of £40,437 for the reporting period (2022: £34,942). Treasurer of Edge Hill Youth

# Edge Hill Youth and Community Centre Limited

## Notes to the accounts for the year ended 31st March 2023

and Community Centre Limited, who works as a volunteer, has received recompense for the service of £1,200 in the year (2022: £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 (2022: nil); neither they were reimbursed expenses during the year (2022: nil). No charity trustees received payment for professional or other services supplied to the charity (2022: nil).

### Staff number:

The average monthly head count was 5 staff (2022: 4). All of them are employed in performance of charitable activities.

## 6 Tangible fixed assets

	Equipment
	£
<b>Cost:</b>	
Balance at 01 Apr 2022	21,005
Additions	
Equipment written OFF	(709)
 Balance at 31 Mar 2023	 <b>20,296</b>
 <b>Accumulated depreciation:</b>	
Balance at 01 Apr 2022	8,853
Charge for the period	2,430
Equipment depreciation written OFF	(709)
 Balance at 31 Mar 2023	 <b>10,574</b>
 Net book value at 31 Mar 2023	 <b>9,722</b>
Net book value at 31 Mar 2022	12,152

Edge Hill Youth and Community Centre Limited  
Notes to the accounts for the year ended 31st March 2023

**7 Debtors:**

	<b>2023</b>	<b>2022</b>
	£	£
Prepayments	1,346	2,476
	<b>1,346</b>	<b>2,476</b>

**8 Creditors:**

	<b>2023</b>	<b>2022</b>
	£	£
Accruals	1,226	910
Sundry creditors	262	
	<b>1,488</b>	<b>910</b>

**9 Analysis of charitable funds:**

a) Analysis of movements in unrestricted funds:

	<b>Balance 01 Apr 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains &amp; Losses</b>	<b>Funds 31 Mar 2023</b>
	£	£	£	£	£	£
<b>Unrestricted funds:</b>						
a) General fund	90,055	124,803	58,197	1,502		158,163
b) Designated fund:						
i) running cost reserve	15,000					15,000
ii) redundancy cost provision	16,000			1,000		17,000
<b>total unrestricted</b>	<b>121,055</b>	<b>124,803</b>	<b>58,197</b>	<b>2,502</b>		<b>190,163</b>

**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 (2022: 15,000) which has been set aside by the trustees to fund urgently occurring unforeseen expenses.
  - redundancy costs provision of £17,000 (2022: 16,000).

# Edge Hill Youth and Community Centre Limited

## Notes to the accounts for the year ended 31st March 2023

### b) Analysis of movements in restricted funds:

	Balance 01 Apr 2022	Incoming resources	Resources expended	Transfers	Gains & Losses	Funds 31 Mar 2023
	£	£	£	£	£	£
El Rathbone Charitable Trust		3,000				3,000
Rathbone Trust Company	3,133		140			2,993
Big Lottery Fund (Award for All)	4,263		1,000			3,263
PH Holt Foundation – 2	3,040	8,142	8,922			2,260
MPAC-1 May half term		1,810	1,610	(200)		
MPAC-2 Summer play		13,000	11,398	(1,602)		
MPAC-3 Oct half term		2,359	2,359			
MPAC-5 Feb half term		2,500	2,500			
MPAC-6 Easter half term 2022		3,500	3,300	(200)		
MPAC-7 Easter half term 2023		4,000	827			3,173
LCVS-Bibby	1,212		18			1,194
The send a child Hucklow		320	320			
Post Code Neighbourhood Trust – 1	12,182		12,182			
Medicash Foundation – 2		2,000	884			1,116
P H Holt-Resilience	8,394		8,394			
Post Code Neighbourhood Trust – 2		24,568	12,064			12,504
National Lottery Community Fund		10,000				10,000
Friends of Enterprise Lottery		728	618			110
LCVS – Community Impact Fund		1,621				1,621
Hedley Foundation	305		305			
West Derby Waste Land Charity – 2	845		731			114
LCC – Mayoral Neighbourhood Fund		500		(500)		
John Moore's Foundation		7,500	2,500			5,000
Pilkington Charities' Fund		7,500				7,500
Household Support Fund (Feeding Liverpool)		1,899	431			1,468
MPAC award	492		391			101
Food for Life Get Together Fund	115		115			
Hemby Charitable Fund		1,000				1,000
<b>total restricted</b>	<b>33,981</b>	<b>95,947</b>	<b>71,009</b>	<b>(2,502)</b>		<b>56,417</b>
<b>Total</b>	<b>155,036</b>	<b>220,750</b>	<b>129,206</b>			<b>246,580</b>

### 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	
Restricted funds shared overheads -transfer to unrestricted	2,002
Energy cost cover for homeless – transfer to unrestricted	500
<b>Total:</b>	<b>2,502</b>

# Edge Hill Youth and Community Centre Limited

## Notes to the accounts for the year ended 31st March 2023

<b>Name of restricted funding bodies:</b>	<b>Description, nature and purpose of the fund</b>
Elizabeth Rathbone Charitable Trust	Capital purchase: towards purchasing a new minibus
Rathbone Trust Company	Towards improving the lives of residents in the Edge Hill area.
Big Lottery Fund (Award for All)	Capital purchase: it was for a second-hand minibus project. Balance will be used to buy a new vehicle.
P H Holt Foundation – 2	Towards staff cost and various activities for young people to have choice and learn new things with their friends. 2 years grant of £16,284. (Part of 1 <sup>st</sup> and 2 <sup>nd</sup> year)
MPAC: Merseyside Play Action Centre + HAF: Healthy Activity and Food grant programme +HAF Steering Group (On behalf of LCVS)	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. All grants are spent in full in the correct period.
LCVS - G Bibby	To support local charity for various activities
The Send a Child to Hucklow	This donation was towards experiences during the "Send a Child to Hucklow" week – Gulliver's World trip.
Post Code Neighbourhood Trust - 1	Towards staff salaries to continue Youth Centre weekly activities. Total amount awarded: £19,849. Balance spent in full. Account closed.
Medicash Foundation – 2	Towards residential and camping trips
P H Holt – Resilience	Towards senior youth worker salary and running cost. Spent in full. Account closed.
Post Code Neighbourhood Trust - 2	Towards staff salaries to continue Youth Centre weekly activities. Total amount awarded: £24,568. Spent part of it. Balance goes to the next year.
National Lottery Community Fund	Towards purchasing of football cage.
Friends of Enterprise Lottery	Donation to be spent on discretion of Trustees
LCVS – Community Impact Fund	Towards residential and camping trips
The Hedley Foundation	Towards North Wales camping trip. Spent in full. Account closed.
West Derby Waste Lands Charity-2	Towards a number of residential and day trips throughout the year.
LCC – Mayoral Neighbourhood Fund	To cover energy cost for homeless for 6 months. Spent in full. Account closed.

# Edge Hill Youth and Community Centre Limited

## Notes to the accounts for the year ended 31st March 2023

John Moore's Foundation	Towards sessional staff salaries, grant for 3 years. Total amount awarded: £22,500. (Part of 1 <sup>st</sup> year)
Pilkington Charities' Fund	Capital purchase: towards purchasing a new minibus
Household Support Fund (Feeding Liverpool)	Aim of this fund is to support, by providing food, for those residents who are in need in this difficult time.
MPAC-Award	Award for good job our organisation is doing, to use on discretion of trustees.
Food for Life Get Together Plants and Share	Towards gardening – small grant. Spent in full. Account closed.
Hemby Charitable trust	To buy a new cooker for the centre.

### 10 Analysis of Net Assets between funds:

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
<b>Unrestricted fund:</b>			
General fund	9,722	148,441	158,163
Designated fund:			
• running costs reserve		15,000	15,000
• redundancy costs provision		17,000	17,000
	<b>9,722</b>	<b>180,441</b>	<b>190,163</b>
<b>Restricted funds:</b>			
Elizabeth Rathbone Charitable Trust		3,000	3,000
Rathbone Trust Company		2,993	2,993
Big Lottery Fund (Award for All)		3,263	3,263
P H Holt Foundation – 2		2,260	2,260
MPAC – Easter 2023		3,173	3,173
LCVS-G Bibby		1,194	1,194
Medicash Foundation – 2		1,116	1,116
Post Code Neighbourhood Trust - 2		12,504	12,504
National Lottery Community Fund		10,000	10,000
Friends of Enterprise Lottery		110	110
LCVS – Community Impact Fund		1,621	1,621
West Derby Waste Land Charity-2		114	114
John Moore's Foundation		5,000	5,000
Pilkington Charities' Fund		7,500	7,500
Household Support Fund (Feeding Liverpool)		1,468	1,468
MPAC - award		101	101
Hemby Charitable trust		1,000	1,000
		<b>56,417</b>	<b>56,417</b>
<b>Total:</b>	<b>9,722</b>	<b>236,858</b>	<b>246,580</b>

Edge Hill Youth and Community Centre Limited  
Notes to the accounts for the year ended 31st March 2023

**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	£320

**12 The Statement of Financial Activities at 31.03.2022:**

	<b>Unrestricted Fund</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£
<b>Income from:</b>			
Donations	250	320	570
Charitable activities	62,778	72,855	135,633
Other	9,950		9,950
<b>Total income</b>	<b>72,978</b>	<b>73,175</b>	<b>146,153</b>
<b>Expenditure on:</b>			
Charitable activities	52,113	63,686	115,799
Other	1,735		1,735
<b>Total expenditure</b>	<b>53,848</b>	<b>63,686</b>	<b>117,534</b>
<b>Net income (expenditure)</b>	<b>19,130</b>	<b>9,489</b>	<b>28,619</b>
<b>Transfer between funds</b>	<b>10,450</b>	<b>(10,450)</b>	
Gains (losses) on evaluation of fixed assets	(2,042)		(2,042)
<b>Net movements in funds</b>	<b>27,538</b>	<b>(961)</b>	<b>26,577</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	93,517	39,942	128,459
Total funds carried forward	<b>121,055</b>	<b>33,981</b>	<b>155,036</b>

Edge Hill Youth and Community Centre Limited  
Detailed Statement of Financial Activities for the year ended 31<sup>st</sup> March 2023

<b>Income:</b>	<b>2023</b>	<b>2022</b>
	£	£
Donations	53,048	250
Grants – unrestricted	27,778	27,778
Running cost cover grant	35,000	35,000
Grants – restricted	94,899	73,175
Canteen receipts	3,375	3,402
Member's subscriptions	2,099	2,602
Activities subscriptions	1,805	1,704
Acupuncture session income	590	114
Club hire	1,300	1,525
Pension group subscriptions	856	603
<b>Gross income in the reporting period</b>	<b>220,750</b>	<b>146,153</b>
<b>Expenditure:</b>		
Wages and salaries	59,620	51,514
Rent and rates	2,259	2,278
Insurances	1,306	2,009
Heat & light	3,714	3,875
Travelling	99	65
Office costs	690	317
Other expenses	1,395	1,284
Telephone, internet	1,528	1,301
Cleaning materials	264	179
Premises costs	5,133	1,704
Vehicle costs	370	2,082
General maintenance	402	717
Activities	36,783	36,745
Fundraising costs	3,961	4,933
Canteen expenses	3,482	943
Volunteers' expenses	166	92
Staff training		450
Subscriptions	2,255	1,723
Companies house	13	13
Bank charges	74	23
eBay charges		58
Casual worker salary	1,855	1,160
Payroll fees	437	414
Independent examiner costs	960	840
<b>Total expenditure for the reporting period</b>	<b>126,776</b>	<b>114,719</b>
Depreciation and charges for impairment of fixed assets	2,430	2,815
Loss on fixed asset disposal		2,042
<b>Total expenditure in the reporting period</b>	<b>129,206</b>	<b>119,576</b>
<b>Net expenditure for the financial year</b>	<b>91,544</b>	<b>26,577</b>

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