

EDGE HILL YOUTH and COMMUNITY CENTRE LIMITED

(a company limited by guarantee)

Report and Financial Statements for the Year

Ended 31st March 2024

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 2024

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 2024, 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 2023 – 31st March 2024. I think this is the 5th report I have submitted to you all as the chair of the charitable Trust that runs Edge Hill Youth and Community Centre.

The big news from this year was the purchase of a long-awaited new minibus for the club. Residentials and trips are a key part of what the Club offer the community - having our own minibus in good condition makes a huge difference to planning and delivering these activities. I'm sure everyone connected with the club is looking forward to clocking up the miles as we start a fun range of trips.

One personal highlight for me was the first award of the Bill Tavener Prize for citizen of merit. You may recall that Bill Tavener and his family have been key supporters of the charity for many decades. Bill passed away in 2021 and we wanted to have a permanent memorial to him. We decided to set up an annual award for the club member that had best embodied the values of community and good citizenship. The first recipient of the award was Kayla Hardy whose commitment to helping others in the community made her a deserved first winner of the prize.

Every year as a group of trustees, we review the club's health and safety and safeguarding policies. We also reviewed the measures we have in place to ensure financial probity. Even though we are a micro-charity we still need to have these safeguards in place to ensure that the charity is run well now and in the 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 2024

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:

In the financial year 2023/24, Edgehill Youth & Community Centre (EHYCC) continued to positively impact the local community. With a membership exceeding 380 young individuals, our Centre continues to serve as a hub for the local youth.

The Junior and Senior sessions have consistently attracted an average of 30 young people per session. The sessions offer a wide range of activities, to suit different interests and preferences, for example, PlayStation games, pool table games and creative activities like music, dance, and karaoke.

Additionally, our programme includes cookery classes, football, and discussions centred on current events and themes relevant to young people.

The introduction of the Sunday session has seen on average an attendance of 16 young individuals, taking part in a variety of activities.

The installation of Astro Turf has facilitated football training sessions, providing our members with an outdoor space for honing their skills. Geared towards individuals aged 11 and above, there has been a rise in participation among young women on Sundays, which we are very happy with.

During the May and October school half terms, EHYCC welcomed new faces, including many from diverse cultural backgrounds. Throughout the school breaks, our team regularly engages with approximately 60 young individuals, offering them a safe and inclusive space to explore, create, and connect.

The success of our Easter and Summer Playschemes saw over 100 young members actively participating in a range of activities and initiatives. To accommodate the needs of our members, our operational hours were extended to ensure greater accessibility. From daytime activities for younger participants to evenings tailored to older members, our Playschemes catered to a broad range of interests and age groups. The provision of daily hot meals went down very well, especially with our young participants.

Edge Hill Youth and Community Centre Limited

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Summer Adventures and Experiences

During the summer break, EHYCC offered a series of excursions. Our older members, aged 14 to 16, took part in a trip to the Kingswood Centre, enjoying a two-night, three-day adventure with outdoor activities. This provided an opportunity to build teamworking skills and increase self-confidence.

Our younger members were also treated to their own adventures. Split into two groups, a total of thirty participants enjoyed a week-long retreat at Playaway, followed by an additional twenty-four youngsters attending the Nightingale Centre in Little Hucklow, Derbyshire.

EHYCC also organised a fun outing to the Southport Botanical Gardens in Southport Church Town, where forty children and staff enjoyed in a day of leisure activities and a change from inner city life. Departing at 9am and returning by 3:30 pm, we were lucky with the weather (!!), and all involved enjoyed the outing.

In addition to the outdoor adventures, we also arranged two theatre trips for our members. Twenty-three young members loved the performance of the "Demon Dentist" by David Walliams at the Empire Theatre on a Saturday afternoon. A further 20 children went to watch 'Jurassic Live'. The addition of ice creams at these events only added to the enjoyment!

Finally, we had the privilege of presenting the Bill Tavener Young Person's Trophy of Merit Award to a remarkable individual aged 13 years old. This award recognised their dedication and commitment to volunteering at our Centre over a two-year period.

Community Support and Sustainability Initiatives

EHYCC is grateful to announce the receipt of a generous grant from Plant and Share. This grant enabled us to purchase thirty small tomato and strawberry plants, which were distributed among our young members. Under our guidance, they were planted both within the Centre and at the homes of the young people. The main goal of this initiative was to support the young people to learn more about food growth as well as develop a sense of achievement in being able to grow, harvest and eat their own homegrown produce.

Our free food programme, operating every Wednesday, continues to serve the local community and is well received. Each week, a group of 20 to 25 individuals benefit from this service, receiving essential food support. During the winter months, we extended our support by offering a warm hub, accompanied by engaging activities like pool. We also were able to provide a free breakfast, attracting an average of 20 to 30 individuals each day.

Additionally, our Pensioners Lunch Club continues to do well, with a consistent turnout of 15 to 20 attendees every Tuesday. This initiative provides a welcoming space for our elderly community members to gather, socialise, and enjoy healthy meals in a supportive environment.

Community Engagement and Gratitude

EHYCC continues to commit to offer a variety of engaging opportunities that cater to the interests and needs of our community, ensuring inclusivity and accessibility for all.

As we reflect on the past year, we are thankful for our hardworking team of staff and volunteers who positively influence the young people attending the Centre, as well as our wider community.

Here's to another year of working together to make a positive difference!

Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2024

3 Financial reviews:

Total income for the period was £108,559 (2023: £220,750) of which £67,936 (2023: £95,947), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £147,711 (2023: £129,206), which gives us a deficit of £39,152 (2023 surplus: £91,544).

At 31st March 2024 the charitable company's reserves stood at £208,428 (2023: £246,580) of which fixed assets represented £71,839 (2023: £9,722).

4 Plans for the future

As we look to the year ahead, EHYCC continues to be guided by the core messages of the Charity Commission, ensuring that our work continues to provide benefit.

We have developed a set of plans to ensure the future of our youth centre. These initiatives include:

1. Expanding Programmes:

We will continue to offer a broader range of programmes, with an aim to engage individuals from all backgrounds.

2. Collaborative Partnerships:

We will continue to enhance community services, working together with partners and local organisations.

3. Facility Renovation and Upgrades:

We are planning upgrades to our facilities which we hope will help us to better serve the needs of our community.

4. Outreach and Engagement:

We are keen to expand our outreach efforts to attract a wider audience of young people and adults to participate in our programmes. We aim to ensure that EHYCC remains accessible and inclusive to all.

Overview of EHYCC Activities

Day	Session	Time	Attendance
Mon	Junior (Ages 7-11)	3:30pm - 6:30pm	25-35 young people
Tue	Senior (Ages 12-17)	3:30pm - 6:30pm	15-20 young people
	Pensioners Luncheon Club	11:30am - 2:00pm	
	Adult Art and Crafts	1:00pm - 3:00pm	
Weds	Free Food Bags	9:00am - 10:30am	20-30 young people
	Art Therapy	11:30am - 2:00pm	
	Junior Session	3:30pm - 6:30pm	
Thurs	Nada Ear Acupuncture for Adults	1:00pm - 2:00pm	15-20 young people
	Senior Session	3:30pm - 6:30pm	
Fri	General Work	8:00am - 3:30pm	
Sun	Senior (Ages 11-17)	3.30pm-6.30pm	16-20 young people

Continuing Our Commitment to our Community

Our annual programming includes four residentials to Playaway in Yorkshire, a residential trip to the Nightingale Centre in Little Hucklow, Derbyshire, a camping trip to Wales, as well as Easter and Summer Playschemes. Additionally, we organise activities during half terms, including Mischief Night and Halloween events, and a festive Christmas programme.

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To use various communication channels, including our website, Facebook page, and targeted door-to-door leafleting within the local community to publicise our events and programmes. Weather permitting, we carry out weekly outreach sessions to raise awareness of the youth club's resources.

Financial Sustainability

Despite our continued efforts, securing adequate funding to sustain the Club's operations remains a challenge. Liverpool City Council and EHYCC trustees are supported by a dedicated sessional fundraiser, who seeks additional funding opportunities.

We are grateful for the support received from external sources, for example, PH Holt, The Peoples Lottery, National Community/Million Hours fund and John Moore, which have allowed us to employ sessional support workers. The potential withdrawal of this funding would have adverse effects on EHYCC's operations.

We are always grateful to all supporters, partners, and stakeholders who contribute to the success and sustainability of EHYCC.

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 months 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 2024

6 Reference and administrative details

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

Trustees / Directors	Timothy Beaumont Susan Dwyer Ronald Duncan	Chairman/Director Director 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 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

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9 Risk management

The main risks to which the charity is exposed, as identified by the trustees, have been considered and a system has 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 £180,675 consists of:

- general fund of £143,675
- designated fund of £37,000, which includes:
 - 3 months of running costs of £18,000;
 - provision for redundancy costs of £19,000.

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 £208,428.

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.

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

22.10.2024

Edge Hill Youth and Community Centre Limited

Independent Examiner's report to the Trustees/Directors for the Year Ended 31st March 2024

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 2024.

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))

Independent examiner's statement

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: Samuel Evans
Relevant professional qualification or body: BSs (Hons) FCA
Address: Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Signature:



Date: 04.11.2024

Edge Hill Youth and Community Centre Limited

Statement of Financial Activities (including Income & expenditure Account) for the Year Ended 31st March 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations	2a	100	320	420	53,048
Charitable activities	2b	27,778	67,616	95,394	157,677
Other	2c	12,745		12,745	10,025
Investments	2d				
Total income		40,623	67,936	108,559	220,750
Expenditure on:					
Charitable activities	3a, c	74,545	66,632	141,177	124,504
Other	3b	6,534		6,534	4,702
Total expenditure		81,079	66,632	147,711	129,206
Net income (expenditure)		(40,456)	1,304	(39,152)	91,544
Transfer between funds	9a, b	29,968	(29,969)	-	-
Net movements in funds		(10,488)	(28,664)	(39,152)	91,544
Prior year adjustment	9	1,000		1,000	
Reconciliation of funds:					
Total funds brought forward	9a, b	190,163	56,417	246,580	155,036
Total funds carried forward	9a, b	180,675	27,753	208,428	246,580

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 12 to 23 form part of these accounts.

Edge Hill Youth and Community Centre Limited

Balance Sheet as at 31st March 2024

company number

07659487

	Note	2024 £	2023 £
Fixed Assets:			
Tangible Fixed Assets	6	71,839	9,722
Current Assets:			
Debtors	7	2,625	1,346
Cash at bank and in hand		135,354	237,000
Total current assets		137,979	238,346
Liabilities:			
Creditors: amounts falling due within one year	8	1,390	1,488
Net current assets or liabilities		136,589	236,858
Total assets fewer current liabilities		208,428	246,580
The funds of the charity:			
Unrestricted Funds	9a	180,675	190,163
Restricted Funds	9b	27,753	56,417
Total charity funds		208,428	246,580

Exemption Statement:

For the year ending 31st March 2024 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:

22.11.2024

Susan Dwyer, Trustee/Director:

22.11.2024

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:

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.

- 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 £893 (2023: £893) 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.

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2024

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.

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 accruals basis to the relevant activity in the SoFA.

2 Income from:

a) Analysis of Income from donations:

	2024	2023
	£	£
Donations:		
Unrestricted	100	52,000
Restricted	320	1,048
Total income from donations	420	53,048

The income from donations in 2024 of £420, include and unrestricted donation of £100 from Patrick Gaul – labor group to use on discretion of trustees and restricted donation of £320 from The Send a Child to Hucklow – for Gulliver's World trip.

b) Analysis of Income from charitable activities:

	2024	2023
	£	£
Restricted:	67,616	94,899
Unrestricted:		
LCC-manager salary grant	27,778	27,778
Garfield Weston-running cost cover	-	35,000
Total income from charitable activities	95,394	157,677

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:

	2024	2023
	£	£
Unrestricted:		
Canteen receipts	4,984	3,375
Member subscriptions	2,678	2,099
Activities subscriptions	2,379	1,805
Acupuncture sessions – income	470	590
Club rent out	1,405	1,300
Pension group subscriptions	829	856
Total from other income	12,745	10,025
Total income:	108,559	220,750

Edge Hill Youth and Community Centre Limited
Notes to the accounts for the year ended 31st March 2024

3 Expenditure on:

a) Analysis of expenditure on charitable activities:

Unrestricted:	2024	2023
	£	£
Manager salary	27,778	27,778
Running costs	38,833	20,201
Insurance costs	2,637	1,306
Minibus costs	203	370
Depreciation	3,693	2,430
Governance costs (see note 4)	973	973
Support costs (see note 4)	428	437
Total:	74,545	53,495

b) Analysis of other unrestricted expenditure:

	2024	2023
	£	£
Canteen expenses	4,206	3,483
Activities subscriptions expenses	1,351	178
Pension group subscription expenses	977	1,041
Total other expenditure	6,534	4,702
Total expenditure on unrestricted funds	81,079	58,197

c) Analysis of expenditure on charitable activities:

Restricted:	2024	2023
	£	£
Rathbone Trust	788	140
Award for All	-	1,000
P H Holt Fund – 2	2,260	8,922
P H Holt Fund – 3	3,120	-
Mpac-1-May half term	2,225	1,610
Mpac-2-summer play	12,172	11,398
Mpac-3-Oct half term	2,632	2,359
Mpac-5-Feb half term	2,775	2,500
Mpac-6-Easter 2022	-	3,300
Mpac-7-Easter 2023	2,757	827
Mpac-8-Easter 2024	471	-
LCVS -G Bibby	-	18
The Send a Child to Hucklow Fund	635	320
Police Fund	690	-
Post Code Neighbourhood Trust – 1	-	12,182
Medicash Charitable Trust – 2	1,117	884
Shepherd Street Trust	3,090	-
P H Holt-Resilience	-	8,394
Post Code Neighbourhood Trust – 2	12,504	12,064
Million Hours Fund	2,406	-

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2024

Enterprise Credit Union	110	618
LCVS-Community Impact Fund – 2	1,621	-
LCVS-Community Impact Fund – 3	1,530	-
Hedley Foundation	-	305
West Derby Waste Lands Charity – 2	114	731
JMF	7,500	2,500
Tillotson Bradbery	500	-
Feeding Liverpool 2022	1,468	431
Feeding Liverpool 2023	1,930	-
MPAC	101	391
EL Rathbone Charitable Trust	965	-
Food for Life = Plants & Share	150	115
HEMBY	1,000	-
Total expenditure on restricted funds	66,631	71,009
Total expenditure	147,710	129,206

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		960	960
Accountancy service	428		428
Companies House		13	13
	<u>428</u>	<u>973</u>	<u>1,401</u>

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

	2024	2023
	£	£
Wages and salaries	51,469	58,663
Employer pension costs	997	957
	<u>52,466</u>	<u>59,620</u>

No employees had emoluments in excess of £60,000 (2023: nil).

Employer's pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to unrestricted funds £803 (2023: £678) and to restricted funds £194 (2023: £279).

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2024

The Manager of the Centre, who is the key management personnel of the company has received remuneration of £40,477 for the reporting period (2023: £40,437). Treasurer of Edge Hill Youth and Community Centre Limited, who works as a volunteer, has received recompense for the service of £1,500 in the year (2023: £1,200). 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 (2023: nil); neither they were reimbursed expenses during the year (2023: nil). No charity trustees received payment for professional or other services supplied to the charity (2023: nil).

Staff number:

The average monthly head count was 4 staff (2023: 5). All of them are employed in performance of charitable activities.

6 Tangible fixed assets

	Equipment
	£
Cost:	
Balance at 01 Apr 2023	20,296
Additions	65,810
Equipment written OFF	--
Balance at 31 Mar 2024	86,106
Accumulated depreciation:	
Balance at 01 Apr 2022	10,574
Charge for the period	3,693
Equipment depreciation written OFF	--
Balance at 31 Mar 2024	14,267
Net book value at 31 Mar 2024	71,839
Net book value at 31 Mar 2023	9,722

7 Debtors:

	2024	2023
	£	£
Prepayments	2,580	1,346
Other debtors	45	-
	2,625	1,346

8 Creditors:

	2024	2023
	£	£
Accruals	1,010	1,226
Sundry creditors	379	262
	1,389	1,488

Edge Hill Youth and Community Centre Limited
Notes to the accounts for the year ended 31st March 2024

9 Analysis of charitable funds:

a) Analysis of movements in unrestricted funds:

	Balance 01 Apr 2023	Incoming resources	Resources expended	Transfers	Gains & Losses	Funds 31 Mar 2024
	£	£	£	£	£	£
Unrestricted funds:						
a) General fund	158,163	40,623	81,079	24,968		142,675
Prior year adjustment (see below)				1,000		1,000
b) Designated fund:						
i) running cost reserve	15,000			3,000		18,000
ii) redundancy cost provision	17,000			2,000		19,000
total unrestricted	190,163	40,623	81,079	30,968		180,675

A prior year adjustment has been made to correct a deposit that was paid in the year to 31 March 2023, towards the purchase of a new minibus. This was previously reflected as expenditure rather than as a deposit.

Name of unrestricted funds	Description, nature and purpose of the fund
General fund:	The "free reserves", after allowing for designated fund includes: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> running costs reserve for 3 months of £18,000 (2023: 15,000) which has been set aside by the trustees to fund urgently occurring unforeseen expenses. redundancy costs provision of £19,000 (2023: 17,000).

b) Analysis of movements in restricted funds:

	Balance 01 Apr 2023	Incoming resources	Resources expended	Transfers	Gains & Losses	Funds 31 Mar 2024
	£	£	£	£	£	£
El Rathbone Charitable Trust	3,000			(3,000)		-
Rathbone Trust Company	2,993		787			2,206
Big Lottery Fund (Award for All)	3,263			(3,263)		-
PH Holt Foundation – 2	2,260		2,260			-
PH Holt Foundation – 3		9,360	3,120			6,240
MPAC-1 May half term		2,500	2,225	(275)		-
MPAC-2 Summer play		13,000	12,172	(828)		-
MPAC-3 Oct half term		3,000	2,633	(367)		-

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2024

MPAC-5 Feb half term		3,000	2,775	(225)	-
MPAC-7 Easter half term 2023	3,173		2,757	(416)	-
MPAC-7 Easter half term 2024		3,500	471		3,029
LCVS-Bibby	1,194				1,194
The send a child Hucklow		320	635	315	
Police Fund		690	690		-
Clothworkers		5,000		(5,000)	-
Medicash Foundation – 2	1,116		1,116		-
Shepherd Street Trust		2,000	3,090	1,090	-
Post Code Neighbourhood Trust – 2	12,504		12,504		-
Million Hours Fund		7,220	2,406		4,814
National Lottery Community Fund	10,000			(10,000)	
Friends of Enterprise Lottery	110		110		-
LCVS –	1,621		1,621		-
Community Impact Fund 2		1,530	1,530		-
LCVS –					-
Community Impact Fund 3					-
West Derby	114		114		-
Waste Land Charity – 2					
West Derby		3,000			3,000
Waste Land Charity – 3					
John Moore's Foundation	5,000	7,500	7,500		5,000
Pilkington Charities' Fund	7,500			(7,500)	-
Tillotson Bradbery		500	500		-
Household Support Fund 2022 (Feeding Liverpool)	1,468		1,468		-
Feeding Liverpool 2023		4,066	1,930	(500)	1,636
MPAC award	101		101		-
EL Rathbone		1,500	966		534
Food for Life Get Together Fund		250	150		100
Hemby Charitable Fund	1,000		1,000		-
total restricted	56,417	67,936	66,632	(29,969)	27,753
Total	246,580	108,559	147,711	1,000	- 208,428

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	27,358
Restricted funds shared overheads -transfer to unrestricted	2,610
Deposit from last year has been extracted to fixed asset	

Prior year adjustment	1,000
Total:	<u>30,968</u>

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2024

Name of restricted funding bodies:	Description, nature and purpose of the fund
Elizabeth Rathbone Charitable Trust	Capital purchase: towards purchasing a new minibus. The grant has been 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: Balance was used to buy a new vehicle. The grant has been spent in full. Account – closed.
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. The grant has been spent in full. Account – closed
P H Holt Foundation – 3	Towards staff cost and various activities for young people to have choices and learn new things with their friends. 2 year grant of £9,360. 1 st year of the grant
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.
Merseyside Police Fund	Towards diversionary activities during Halloween 2023. The grant has been spent in full. Account – closed
The Clothworkers' Foundation	Capital purchase: towards purchasing a new minibus. The grant has been spent in full. Account – closed.
Medicash Foundation – 2	Towards residential and camping trips. The grant has been spent in full. Account – closed
Shepherd Street Trust	Towards the repairs of a karaoke and dance machine. The grant has been spent in full. Account – closed
Post Code Neighbourhood Trust - 2	Towards staff salaries to continue Youth Centre weekly activities. Total amount awarded: £24,568. The grant was for 18 months, has been spent in full. Account – closed
Million Hours Fund	Towards staff salaries for additional weekend youth provision. Grant awarded in total of £32,294 for 116 weeks. Started from 01 February 2024

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the year ended 31st March 2024

National Lottery Community Fund	Towards purchasing of football cage. The grant has been spent in full. Account – closed
Friends of Enterprise Lottery	Donation to be spent on discretion of Trustees The donation has been spent in full. Account – closed
LCVS – Community Impact Fund - 2	Towards residential and camping trips The grant has been spent in full. Account – closed
LCVS – Community Impact Fund – 3	Towards sessional staff for 4 months. The grant has been spent in full. Account – closed
West Derby Waste Lands Charity-2	Towards a number of residential and day trips throughout the year. The grant has been spent in full. Account – closed
West Derby Waste Lands Charity-3	Towards a number of residential and day trips throughout the year.
John Moore’s Foundation	Towards sessional staff salaries, grant £22,500 for 3 years. This is the second year.
Pilkington Charities’ Fund	Capital purchase: towards purchasing a new minibus The grant has been spent in full. Account – closed
Tillotson -- Part of Elizabeth Rathbone Charitable Trust	Towards residential trips. The grant has been spent in full. Account – closed
Household Support Fund 2022 (Feeding Liverpool)	Aim of this fund is to support, by providing food, for those residents who are in need in this difficult time. The grant has been spent in full. Account – closed
Household Support Fund 2023 (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. The award has been spent in full. Account – closed
Eleanor Rathbone Charitable Trust	Towards seasonal residentials
Food for Life Get Together	Towards gardening activities
Hemby Charitable trust	To buy a new cooker for the centre. The grant has been spent in full. Account – closed

Edge Hill Youth and Community Centre Limited
Notes to the accounts for the year ended 31st March 2024

10 Analysis of Net Assets between funds:

	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted fund:			
General fund	71,839	71,836	143,675
Designated fund:			
• running costs reserve		18,000	18,000
• redundancy costs provision		19,000	19,000
	71,839	108,836	180,675
Restricted funds:			
Rathbone Trust Company		2,205	2,206
P H Holt Foundation – 3		6,240	6,240
MPAC – Easter 2024		3,029	3,029
LCVS-G Bibby		1,194	1,194
Million Hours Fund		4,814	4,814
West Derby Waste Land Charity-3		3,000	3,000
John Moore’s Foundation		5,000	5,000
Household Support Fund (Feeding Liverpool)		1,636	1,636
EL Rathbone		535	534
Food for Life Get Together		100	100
		27,753	27,753
Total:	71,839	136,589	208,428

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	£310

Edge Hill Youth and Community Centre Limited
Notes to the accounts for the year ended 31st March 2024

12 The Statement of Financial Activities at 31.03.2023:

	Unrestricted Fund	Restricted Funds	Total Funds 2023
	£	£	£
Income from:			
Donations	52,000	1,048	53,048
Charitable activities	62,778	94,899	157,677
Other	10,025		10,025
 Total income	 124,803	 95,947	 220,750
Expenditure on:			
Charitable activities	53,495	71,009	124,504
Other	4,702		4,702
 Total expenditure	 58,197	 71,009	 129,206
Net income (expenditure)	66,606	24,938	91,544
Transfer between funds	2,502	(2,502)	
 Net movements in funds	 69,108,	 22,436	 91,544
Reconciliation of funds:			
Total funds brought forward	121,055	33,981	155,036
Total funds carried forward	190,163	56,417	246,580

Edge Hill Youth and Community Centre Limited
Detailed Statement of Financial Activities for the year ended 31st March 2024

Income:	2024	2023
	£	£
Donations	420	53,048
Grants – unrestricted	27,778	27,778
Running cost cover grant	-	35,000
Grants – restricted	67,616	94,899
Canteen receipts	4,984	3,375
Member's subscriptions	2,678	2,099
Activities subscriptions	2,379	1,805
Acupuncture session income	470	590
Club hire	1,405	1,300
Pension group subscriptions	829	856
Gross income in the reporting period	108,559	220,750
Expenditure:		
Wages and salaries	52,466	59,620
Rent and rates	1,497	2,259
Insurances	2,637	1,306
Heat & light	5,558	3,714
Travelling	48	99
Office costs	10	690
Other expenses	1,788	1,395
Telephone, internet	1,804	1,528
Cleaning materials	272	264
Premises costs	12,797	5,133
Vehicle costs	203	370
General maintenance	1,432	402
Activities	50,481	36,783
Fundraising costs	2,945	3,961
Canteen expenses	4,206	3,482
Volunteers' expenses	161	166
Staff training	396	-
Subscriptions	443	2,255
Companies house	13	13
Bank charges	65	74
Casual worker salary	3,408	1,855
Payroll fees	428	447
Independent examiner costs	960	960
Total expenditure for the reporting period	144,018	126,776
Depreciation and charges for impairment of fixed assets	3,693	2,430
Total expenditure in the reporting period	147,711	129,206
Net expenditure for the financial year	(39,152)	91,544

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