

**Award Solutions**

**Charity No. 1147053**

**Company No. 07684229**

**Trustees' Report and Unaudited Accounts**

**31 December 2023**

**Award Solutions**  
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**Award Solutions**  
**Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 07684229**

**Charity No. 1147053**

**Principal Office**

Future House  
25 Pomona Street  
Liverpool  
Merseyside  
L3 5TL

**Registered Office**

Future House  
25 Pomona Street  
Liverpool  
L3 5TL

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

M.J. Byrne  
P.T. Maguire  
E.T. Murphy  
J. Riding  
G.C. Smith

**Accountants**

Sefton Council for Voluntary Service  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG

**Bankers**

The Co-operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

**OBJECTIVES AND ACTIVITIES**

To act as a resource for young people living in Sefton and surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities, in particular but not exclusively the delivery of Duke of Edinburgh's award, as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons. In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

We have had a fantastic 2023, moving into new to us premises, double the size with fabulous support from the team that own and manage the building. We also have a room next door we can book to use to meet young people and hold our courses to raise funds. The trailer has had a make over with our logo now on so it all looks as it should. We have worked with over 500 young people completing indoor and outdoor activities to help provide a new experience and enjoyment they otherwise would not have had. We have used grant money wisely, to benefit young people, who could not afford to do the activities otherwise. We are moving forward with work with other organisations and to grow and develop new relationships which will hopefully be fruitful. Local children now see us as a safe place to make new friends and socialise. We are finding that post Covid we as with others are still recovering, young people, staff and volunteers. Socialising and Mental health are important and it is through activities that we can grow and heal. The recognition nationally of the benefit of indoor and outdoor activities to human growth and development is now so much more public and not restricted to theory that we can only build on what we have already proved can work. We look forward to 2024 with a brighter future knowing that we can benefit more young people and vulnerable adults by doing what see as our core ethos - Supporting young people, volunteers and leaders to develop and learn through delivering quality accredited awards, and activities (indoor and outdoor).

**FINANCIAL REVIEW**

## Award Solutions

### Trustees Annual Report

During the 12 months ended 31 December 2023 the charity had income of £88,916 (2022: £70,307) and expenditure of £96,514 (2022: £77,252). There was a deficit during the period of £(£7,598) (2022 Deficit of £6,945). At 31 December 2023 assets exceeded liabilities by £22,224. Liabilities included a loan of £5,000 from Jean Riding, a trustee.

The reserves policy is to hold unrestricted reserves equal to at least at least 6 months' expenditure.

A loan from Jean Riding was used to provide working capital. The terms of the loan are open, payment is due when the charity is prepared, and Trustees agree it can be paid back in instalments or in a whole, it is not repayable on demand.

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. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



J. Riding

Trustee

19 September 2024

## **Award Solutions**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Award Solutions**

I report to the charity trustees on my examination of the financial statements of Award Solutions for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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



Ian Wright  
Chartered Accountant  
Sefton Council for Voluntary Service  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG  
19 September 2024

**Award Solutions**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

		Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	<b>Notes</b>			
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	4	10,500	10,500	34,891
Charitable activities	5	73,859	73,859	35,416
Other	6	4,557	4,557	-
<b>Total</b>		<b>88,916</b>	<b>88,916</b>	<b>70,307</b>
<b>Expenditure on:</b>				
Raising funds	7	180	180	-
Charitable activities	8	96,334	96,334	77,252
<b>Total</b>		<b>96,514</b>	<b>96,514</b>	<b>77,252</b>
Net gains on investments		-	-	-
<b>Net expenditure</b>		<b>(7,598)</b>	<b>(7,598)</b>	<b>(6,945)</b>
Transfers between funds		-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(7,598)</b>	<b>(7,598)</b>	<b>(6,945)</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>(7,598)</b>	<b>(7,598)</b>	<b>(6,945)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		29,822	29,822	36,767
<b>Total funds carried forward</b>		<b>22,224</b>	<b>22,224</b>	<b>29,822</b>

**Award Solutions**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	88,916	70,307
<b>Gross income for the year</b>	<u>88,916</u>	<u>70,307</u>
Expenditure	96,514	77,252
<b>Total expenditure for the year</b>	<u>96,514</u>	<u>77,252</u>
Net expenditure before tax for the year	(7,598)	(6,945)
<b>Net expenditure for the year</b>	<u>(7,598)</u>	<u>(6,945)</u>



**Award Solutions****Balance Sheet**

at 31 December 2023

Company No.	07684229	Notes	2023 £	2022 £
<b>Current assets</b>				
Cash at bank and in hand			28,444	37,485
			<u>28,444</u>	<u>37,485</u>
<b>Creditors: Amount falling due within one year</b>	10		<u>(1,220)</u>	<u>(1,163)</u>
<b>Net current assets</b>			27,224	36,322
<b>Total assets less current liabilities</b>			27,224	36,322
<b>Creditors: Amounts falling due after more than one year</b>	11		<u>(5,000)</u>	<u>(6,500)</u>
<b>Net assets excluding pension asset or liability</b>			22,224	29,822
<b>Total net assets</b>			<u>22,224</u>	<u>29,822</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>	12			
<b>Unrestricted funds</b>	12			
General funds			22,224	29,822
			<u>22,224</u>	<u>29,822</u>
<b>Reserves</b>	12			
<b>Total funds</b>			<u>22,224</u>	<u>29,822</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 19 September 2024

And signed on its behalf by:



J. Riding

Trustee

19 September 2024

**Award Solutions**  
**Notes to the Accounts**

**for the year ended 31 December 2023**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

**Preparation of the accounts on a going concern basis**

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

## Award Solutions

### Notes to the Accounts

#### Income

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**Award Solutions**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income and endowments from:</b>			
Donations and legacies	27,055	7,836	34,891
Charitable activities	35,416	-	35,416
<b>Total</b>	<b>62,471</b>	<b>7,836</b>	<b>70,307</b>
<b>Expenditure on:</b>			
Charitable activities	5,252	-	5,252
Other	56,480	15,520	72,000
<b>Total</b>	<b>61,732</b>	<b>15,520</b>	<b>77,252</b>
<b>Net income</b>	<b>739</b>	<b>(7,684)</b>	<b>(6,945)</b>
<b>Net income before other gains/(losses)</b>	<b>739</b>	<b>(7,684)</b>	<b>(6,945)</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>739</b>	<b>(7,684)</b>	<b>(6,945)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	29,083	7,684	36,767
<b>Total funds carried forward</b>	<b>29,822</b>	<b>0</b>	<b>29,822</b>

**4 Income from donations and legacies**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Grants and Donations	-	-	10
Sefton MBC	10,000	10,000	10,000
Workers Employment Association Fund	-	-	7,836
Children In Need	-	-	14,045
City of Liverpool	-	-	3,000
Sefton CVS Mental Health Grant	500	500	-
	<b>10,500</b>	<b>10,500</b>	<b>34,891</b>

**5 Income from charitable activities**

	Unrestricted	Total 2023	Total 2022
	£	£	£
Activity Fees	73,859	73,859	35,416
	<b>73,859</b>	<b>73,859</b>	<b>35,416</b>

# Award Solutions

## Notes to the Accounts

### 10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other loans	1,000	1,000
Other taxes and social security	-	(20)
Accruals	220	183
	<u>1,220</u>	<u>1,163</u>

### 11 Creditors:

amounts falling due after more than one year

	2023	2022
	£	£
Other loans	5,000	6,500
	<u>5,000</u>	<u>6,500</u>

### 12 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2023 £
<b>Restricted funds:</b>				
<b>Unrestricted funds:</b>				
<b>General funds</b>	29,822	88,916	(96,514)	22,224
<b>Total funds</b>	<u>29,822</u>	<u>88,916</u>	<u>(96,514)</u>	<u>22,224</u>

### 13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	27,224	27,224
Creditors due in more than one year and provisions	(5,000)	(5,000)
	<u>22,224</u>	<u>22,224</u>

### 14 Reconciliation of net cash / (net debt)

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash and cash equivalents	37,485	(9,041)	28,444
	<u>37,485</u>	<u>(9,041)</u>	<u>28,444</u>
Borrowings	(7,500)	1,500	(6,000)
	<u>(7,500)</u>	<u>1,500</u>	<u>(6,000)</u>
Net cash / (net debt)	<u>29,985</u>	<u>(7,541)</u>	<u>22,444</u>

## Award Solutions

### Notes to the Accounts

FRS 102 requires an entity to report changes in net debt in the accounting period. Award Solutions does not carry any debt or other borrowings and has a positive net cash position

#### 15 Commitments

##### *Pension commitments*

	2023	2022
	£	£
The pension cost charge to the company amounted to:	85	187

#### 16 Related party disclosures

##### *Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.