

Award Solutions

Charity No. 1147053

Company No. 07684229

Trustees' Report and Unaudited Accounts

31 December 2024

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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 2024.

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

(Resigned 27 June 2025)

E.T. Murphy

(Resigned 27 June 2025)

J. Riding

G.C. Smith

Accountants

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

Bankers

## 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.

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## ACHIEVEMENTS AND PERFORMANCE

The first quarter of the year was spent delivering our National Navigation Award Scheme Bronze and Silver Levels. Working with local people who wanted to improve their navigation skills using local funding streams.

Duke of Edinburgh work with young people across Merseyside began in early February with Bronze and Silver training days. It was once again a cheery sight to see young people looking forward to getting outside after the winter.

March brought more training days, funded by UK Youth, and our first expedition of the year. The young people we work with are positively affected by the Outdoors. Many come from areas of high crime and deprivation where wandering about at night is frowned upon due to the local community they live in. While at camp they have safe boundaries where they can talk to their friends and enjoy a level of responsibility that they don't have access to in the city.

We continued well into April with more Adult Navigation Course at Introductory, Intermediate and then on to the bronze and silver levels supporting local Voluntary Walking Groups with training for their leaders. Many of the adults were older and they were able to join other groups that they were unaware of by meeting members on our courses. They were meeting new people and making new friends to reduce social isolation.

Both April and May brought more expeditions and work outdoor with young people. We managed to do campfires most nights with the young people, many had never had the opportunity to toast marshmallows and make "s'mores" by squashing them between chocolate digestives, to the lucky this is a right of passage in the Outdoors.

June and July brought a flurry of Silver and Bronze Expeditions and more outdoor work with young people. When you work with young people over multiple days in the outdoors to see the changes in confidence that occur, their mental health improves and they take up opportunities they might otherwise not have had access to.

We were still working with young people in August, September and October, and we were successfully delivering adult navigation days using funding from the Local Authority to bring people together and improve both physical and mental health. We were also invited by a Government Agency to deliver a National governing Body Walk Leader Qualification.

November and December are usually our quieter months. However, this year it was not. We met up with young people to plan for 2025. We planned with adults for the remaining walking and navigation courses which were going down a storm.

Reflecting on this year's work has been interesting and rewarding, We are doing what we are designed to do, work with to broaden the lives of young people and give them more opportunities.

#### FINANCIAL REVIEW

During the 12 months ended 31 December 2024 the charity had income of £78,311 (2023: £88,916) and expenditure of £90,213 (2023: £96,694). There was a deficit during the period of £(£11,902) (2023 Deficit of £7,778). At 31 December 2024 assets exceeded liabilities by £10,322. Liabilities included a loan of £3,500 from Jean Riding, a trustee.

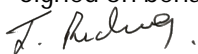
The reserves policy is to hold unrestricted reserves equal to at least at least 6 months' expenditure.

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

01 September 2025

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 2024 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  
01 September 2025

Award Solutions  
Statement of Financial Activities  
for the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	18,669	9,453	28,122	10,500
Charitable activities	5	50,189	-	50,189	73,859
Other	6	-	-	-	4,557
Total		68,858	9,453	78,311	88,916
Expenditure on:					
Raising funds	7	-	-	-	180
Charitable activities	8	80,760	9,453	90,213	96,514
Total		80,760	9,453	90,213	96,694
Net gains on investments		-	-	-	-
Net expenditure		(11,902)	-	(11,902)	(7,778)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(11,902)	-	(11,902)	(7,778)
Other gains and losses					
Net movement in funds		(11,902)	-	(11,902)	(7,778)
Reconciliation of funds:					
Total funds brought forward		22,224	-	22,224	29,822
Total funds carried forward		10,322	-	10,322	22,044

Award Solutions  
Summary Income and Expenditure Account  
for the year ended 31 December 2024

	2024 £	2023 £
Income	78,311	88,916
Gross income for the year	<u>78,311</u>	<u>88,916</u>
Expenditure	90,213	96,514
Total expenditure for the year	<u>90,213</u>	<u>96,514</u>
Net expenditure before tax for the year	(11,902)	(7,598)
Net expenditure for the year	<u>(11,902)</u>	<u>(7,598)</u>



Award Solutions  
Balance Sheet  
at 31 December 2024

Company No. 07684229	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		15,082	28,444
		<u>15,082</u>	<u>28,444</u>
Creditors: Amount falling due within one year	10	(1,260)	(1,220)
Net current assets		<u>13,822</u>	<u>27,224</u>
Total assets less current liabilities		13,822	27,224
Creditors: Amounts falling due after more than one year	11	(3,500)	(5,000)
Net assets excluding pension asset or liability		<u>10,322</u>	<u>22,224</u>
Total net assets		<u><u>10,322</u></u>	<u><u>22,224</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		10,322	22,224
		<u>10,322</u>	<u>22,224</u>
Reserves	12		
Total funds		<u><u>10,322</u></u>	<u><u>22,224</u></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 2024 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 01 September 2025

And signed on its behalf by:



J. Riding

Trustee

01 September 2025

for the year ended 31 December 2024

## 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.

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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.

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.

2 Company status

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

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	10,500	10,500
Charitable activities	73,859	73,859
Other	4,557	4,557
Total	<u>88,916</u>	<u>88,916</u>
Expenditure on:		
Raising funds	180	180
Charitable activities	96,334	96,334
Total	<u>96,514</u>	<u>96,514</u>
Net income	<u>(7,598)</u>	<u>(7,598)</u>
Net income before other gains/(losses)	(7,598)	(7,598)
Other gains and losses:		
Net movement in funds	<u>(7,598)</u>	<u>(7,598)</u>
Reconciliation of funds:		
Total funds brought forward	29,822	29,822
Total funds carried forward	<u>22,224</u>	<u>22,224</u>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants and Donations	1,305	-	1,305	-
Sefton MBC	10,000	-	10,000	10,000
UK Youth	-	6,953	6,953	-
Community Foundation	-	2,500	2,500	-
Sefton MBC Figure It Out	5,466	-	5,466	-
Sefton MBC Multiply Number Program	1,548	-	1,548	-
Sefton MBC	350	-	350	-
Sefton MBC Mental Health Grant	-	-	-	500
	<u>18,669</u>	<u>9,453</u>	<u>28,122</u>	<u>10,500</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Activity Fees	50,189	50,189	73,859
	<u>50,189</u>	<u>50,189</u>	<u>73,859</u>

6 Other income

	Total 2024	Total 2023
	£	£
Insurance Claim	-	4,557
	<u>-</u>	<u>4,557</u>

7 Expenditure on raising funds

	Total 2024	Total 2023
	£	£
<i>Fundraising trading costs</i>	-	180
	<u>-</u>	<u>180</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Activity Fees	60,563	9,453	70,016	4,879
Employee costs	13,424	-	13,424	74,270
Motor and travel costs	272	-	272	321
Premises costs	338	-	338	-
General administrative costs	5,715	-	5,715	16,828
Legal and professional costs	448	-	448	36
	<u>80,760</u>	<u>9,453</u>	<u>90,213</u>	<u>96,334</u>

9 Staff costs

	2024	2023
Salaries and wages	13,309	15,158
Pension costs	115	85
	<u>13,424</u>	<u>15,243</u>

No employee received emoluments in excess of £60,000.

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other loans	1,000	1,000
Accruals	260	220
	<u>1,260</u>	<u>1,220</u>

11 Creditors:

amounts falling due after more than one year

	2024	2023
	£	£
Other loans	3,500	5,000
	<u>3,500</u>	<u>5,000</u>

## 12 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
Community Foundation	-	2,500	(2,500)	-
UK Youth	-	6,953	(6,953)	-
<i>Total</i>	<u>-</u>	<u>9,453</u>	<u>(9,453)</u>	<u>-</u>
Unrestricted funds:				
General funds	22,224	68,858	(80,760)	10,322
<b>Total funds</b>	<u>22,224</u>	<u>78,311</u>	<u>(90,213)</u>	<u>10,322</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Community Foundation	Camping instructor to take young people on activity days
UK Youth	Adventures Away from Home

## 13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	13,822	13,822
Creditors due in more than one year and provisions	(3,500)	(3,500)
	<u>10,322</u>	<u>10,322</u>

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

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	28,444	(13,362)	15,082
	<u>28,444</u>	<u>(13,362)</u>	<u>15,082</u>
Borrowings	(6,000)	1,500	(4,500)
	<u>(6,000)</u>	<u>1,500</u>	<u>(4,500)</u>
Net cash / (net debt)	<u>22,444</u>	<u>(11,862)</u>	<u>10,582</u>

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*

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>115</u>	<u>85</u>

16 Related party disclosures

*Controlling party*

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