

THE L20 HUB (FORMERLY BOOTLE CHRIST CHURCH YOUTH AND COMMUNITY CENTRE)
(A Company Limited by Guarantee)

Annual Report
&
Financial Statements

For the year Ended

31 March 2022

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Contents

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The L20 HUB (formerly Bootle Christ Church Youth And Community Centre)

Trustee's Annual Report

For the year ended 31 March 2022

The trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2022. 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 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.

The Charity

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) is constituted as a company limited by guarantee and not having a share capital. The company is registered in England and Wales No. 08096773. The charity is registered with the Charity Commission No. 1147852. The principal governing document is the Company Memorandum and Articles of Association dated 30th May 2012.

The company changed its name to The L20 Hub from Bootle Christ Church Youth And Community Centre by resolution on 21st April 2022

The charity has continued to navigate through yet another difficult year. The ripples in the pond from Covid 19 and the consequences of the charities premises of 30 years being condemned has seen the charity continue delivering significantly altered services and priorities.

The charity found accommodation at Bootle Cricket Club under the arrangement of one of the charities trustees. Unfortunately, this arrangement became untenable due to changes in Bootle Cricket Clubs original offer. The charity felt the relationship didn't share the charities moral and ethical ethos or support the charities community objectives, therefore found itself needing to relocate again.

From August - September 2021 all trustees and directors where resigned with a new board of directors and trustees appointed; to support the much-needed realignment and strategic development of the charity moving forward.

The CEO continued working to secure new premises and develop a new operational direction. Services resumed from Bootle Cricket Club in May 2021, with CEO and 2 volunteers delivering a weekly community coffee morning and online youth services until October when furloughed staff returned to work. From October 2021 full coffee morning sessions, youth services and wellness projects resumed.

In December 2021 new premises at St Marys Complex where secured with the new development office fully operational by March 2022. Within this time the charity adopted a stretch of the Leeds to Liverpool Canal and secured £4,190 to buy water crafts and equipment to support the charity in facilitating leisure focussed paddle sessions in addition to the usual core community and youth services/projects.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Objectives and Activities

The charities objectives are to benefit the residents of the Bootle (L20) area and its surrounding communities. We will endeavour to identify areas that are underrepresented, negatively impacted by demographical inequality, and provide impactful, needs and community led services; and projects that support social, environmental, educational, economic improvement and change. We will work to deliver our objectives and achieve our outcomes for our community without distinction of gender, sexual orientation, race, age, disability, or political/religious opinion. By working together with residents and local authorities; voluntary and other organisations within our community we will serve our community to advance the provision of resources and facilities in the interests of leisure, recreation, social welfare and education. With the objective of improving the conditions of life for all residents and creating a connected and cohesive community.

After School Club

The charity continued to explore potential opportunities, venues and partnerships to support the delivery of a much-needed wrap around service (After School Club). Unfortunately efforts were unsuccessful. The charity continues to explore opportunities.

Youth

Normal delivery of youth services resumed:

Project focussed sessions were delivered working on both DofE and NICAS climbing awards
Detached work around South Park area

We began to pilot a youth offer at the Mike Obrien Hut located centrally in South Park. Drop in youth sessions were delivered on a Tuesday and Friday with project focussed youth work delivered on a Thursday.

Development of further youth provisions began to take shape with plans to launch a Youth Choir and Art Club later in 2022

Community

After the lifting of lockdown restrictions the following services fully resumed from October 2021:

Coffee mornings

Community Day Trips

- Pride of Sefton
- Bury Market
- Xmas Theatre trip

Health Hub

Fortnightly one stop hub addressing health inequality, offering supportive and advisory services and signposting and mini health checks (blood pressure, weight etc)

Art Hub

Using art to connect people and target social isolation and wellness

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Alongside the outstanding support received to enable us to continue on the path of recovering the charity from a myriad of unforeseen circumstances we received the following funding to support our youth and community objectives:

PH Holt

£3,000 to support staffing costs.

Canal & River Trust

£4,190 to buy watercrafts and equipment to enable us to enhance leisure services for our community through offering paddle sessions on our adopted stretch of the canal.

Sefton MBC (Commissioned)

£65,000 to support the delivery of youth and community services in the Bootle Derby Ward.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Financial Review

The charity's financial position at the end of the reporting period having started the year with funds brought forward of £176,957 of which £90,143 was unrestricted. We end the year with funds of £140,401 and unrestricted funds of £80,869. The decrease in unrestricted funds can be linked to the ongoing costs of closing our old premises on Oxford Road and relocating to Bootle Cricket Club.

Most staff were furloughed for the most part of the year but were paid the 20% top up from the charity. Staff returned to work in October 2021 and the charity started working towards being fully operational again.

There has been no surplus of funding this year. The value of our fixed assets has decreased from £32,948 to £26,084. This relates to the depreciation of the 2 minibuses which are each now 1 year older.

Over 40% of our income came from our After School Club, which up until March 2020 was self-sustaining. As this service is no longer in operation, we are feeling the impact of not having the additional income that previously contributed to the sustainability of the charity. The charity is still weathering the impact of a 40% income reduction, but now that the charity has settled at St Marys Complex, we can now concentrate on securing long term funding and securing premises to house our social enterprise. Our largest source of income continues to be the restricted grants from Sefton MBC which we are still in receipt of.

RESERVES POLICY AND DESIGNATED FUNDS

Our readily realisable reserves stand at £102,277. With the precariousness of the charity's current situation and the ever-changing guidelines associated to the Covid 19 pandemic these reserves are designated by the trustees to meet the operational needs of the Charity in the year to come. This figure equates to between 3-6 months operating costs at current levels. £16,500 of unrestricted funds from the cash account has been set aside from to cover the cost of works needed to develop an office space/youth and community base so the charity can continue its work, whilst finding a new premises.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Plans for Future Periods

The last 24 months has been a huge period of change for CCYCC. However we are in a promising position with a newly appointed board of trustees and directors, a newly defined strategic direction and a possible reincorporation and name change of the charity.

We are settled in our new office and working towards defining our satellite model. For the coming year we hope to find either a new venue to house our After School Club/social enterprise or find a premises that will serve the purpose of both our enterprise and development office.

Service's we are offering since restrictions were lifted and staff reinstated are:

- * Coffee morning and offsite trips (older people)
- * Youth Services
- * Community projects (leisure courses, health and fitness outdoors)
- * Health Hub
- * Parent Groups
- * Stay and Play Sessions
- * Community Choir

The plan for the next year is to start applying for large grants that support our newly defined strategic direction. Ultimately, the charity will be working to secure sufficient funding to support the charity.

Our objective continues to support the development of strong levels of job satisfaction when working or volunteering at BYCC. Bespoke training matrixes for staff that cover mandatory training such as Health and Safety, Safeguarding, COSHH, Risk Assessing etc and individual development and organisational development training such as Mental Health Awareness, Managing Change, service specific CPD etc will be core practice. We are continuously working to reach our objectives and are committed to creating a workforce that is well equipped and qualified to be reactive and competent in adapting to the ever-changing needs of communities and young people.

We have developed strong links and relationships with partner providers and peers and are active in sharing best practice and building alliances; this is a continual investment

We will continue to develop our services and provision's, targeting all ages in the Community, especially those most affected by the growing effects of i) Austerity, ii) Gang Culture & Gun/Knife Crime iii) a Divided Society whether through generational, political, domestic, religious/sectarian differences.

Our work continues to be children and young person heavy. We are actively focussing on our community services with the vision of creating an equal focus right across the areas demographic. With particular focus on health, fitness, mental health, social isolation, employability, skills for life and support. We recognise it is a priority to attract new people and more people to ensure our Community Services meet changing needs in Bootle.

The newly appointed Trustees along with the CEO are proactive in ensuring that all our programmes are delivered in a manner that always keeps people safe and secure. As always, we endeavour to promote a strong sense of welcome and community. The continuation of our safeguarding culture remains our highest priority.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

RISKS AND UNCERTANTIES

Charity premises.

The charity now resides at St Marys Complex. This building plus the surrounding environment and diverse network of multiskilled CIC's is a positive fit for the organisation and will facilitate many opportunities going forward. However, despite the positives, the building is very old and not completely fit for purpose. We are limited to what we can deliver long term. Once operational we will need to start considering our next steps to finding the right premises to serve as our 'forever home'. Unfortunately, this will be particularly difficult due to the lack of available property in the area.

Brexit

'Brexit' remains an uncertainty around the potential impact on our ability to raise funds. There is continued worry around the impact it could have on our community and the possible increased need for support. Liverpool docks are a major employer for the area so there is concern around exports and the effect on employment. Disadvantaged areas such as Bootle, which is still suffering from years of austerity and cuts to desperately needed services; are foreseen as being particularly vulnerable to the impact of Brexit. It is vital that we are able to maintain our services in the event of a break in grant funding. We continue to develop and cement our services, in particular our supportive services. Reserves have also been set aside for bridging the potential gap in grant funding.

Cost of living crises

The cost-of-living crisis has been increasing across the uk since early 2021. The annual rate of inflation is predicted to reach over 10.5% in October 2022. With this in mind we are particularly concerned about the affordability of rents, services and goods. Our reserves remain intact should we not secure sufficient funding within the next 12 months and will serve as a bridge while we work to generate sufficient income via funding streams and enterprise.

The charity has always prided itself on being a 'Real living wage' organisation however, we will have to give this status serious review as proposed inflation could mean an hourly salary increase of over £1, which could be unaffordable given the charities current financial position.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Reference and administrative details

Charity number:	1147852
Company number:	08096773
Registered Office:	St Marys Complex Studio 8, Waverley Street, Bootle, Merseyside. L20 4AP

Our advisors

Independent Examiner:	Anthony Deegan MAAT MICB Pm.Dip
Bankers:	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Mr David Clare	Appointed 19th August 2021
Ms Carolyn McGuire	Appointed 19th August 2021
Mr Joshua Murphy	Appointed 27th September 2021
Mr Karl Owens	Appointed 18th August 2021
Ms Eloise Robinson	Appointed 9th August 2021

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Structure, Governance and Management

CCYCC is a registered charity (1147852), and a company limited by guarantee (08096773). The trustees of the charity are the directors of the company. The registered office as of April 2021 is St Marys Complex Studio 8, Waverley Street, Bootle, Merseyside. L20 4AP.

Maggi Aslet representing Sefton CVS meets with the trustees and attends meetings with a view to supporting the direction of the charity.

The charity's trustees on 15/12/2021 approved the Trustees' Annual Report and attached financial statements:

Mrs Eloise Robinson
Mr David Clare
Mr Karl Owens
Mr Joshua Murphy
Ms Carolyn McGuire

Chair of Trustees:

Mrs Eloise Robinson

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Trustee's Annual Report For the year ended 31 March 2022

Trustees' Responsibilities

The trustees, who are also the directors of The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5) 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 for taking reasonable steps for the prevention and detection of fraud or other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 16th December 2022 and signed on their behalf.

Mrs Eloise Robinson

Chair of Trustees

Independent Examiner's Report

To the trustees of The L20 HUB (formerly Bootle Christ Church Youth And Community Centre)

For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

(1) accounting records were not kept in respect of the The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Anthony Deegan MAAT MICB Pm.Dip
Community Accountant
Sefton Council for Voluntary Service
3rd Floor, Suite 3b,
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

16th December 2022

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre)

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	2	210	72,190	72,400	130,931
Charitable activities	3	4,690	-	4,690	15,640
Investments	4	17	-	17	46
Other	5	13,673	-	13,673	77,045
Total income		18,590	72,190	90,780	223,662
Expenditure on:					
Charitable activities	6	27,864	99,472	127,336	235,363
Total expenditure		27,864	99,472	127,336	235,363
Net expenditure		(9,274)	(27,282)	(36,556)	(11,701)
Other recognised gains:					
Net movement in funds		(9,274)	(27,282)	(36,556)	(11,701)
Reconciliation of funds:					
Funds b/fwd		90,143	86,814	176,957	188,656
Funds c/fwd		80,869	59,532	140,401	176,957

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 16 to 30 form part of these financial statements

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Balance Sheet As at 31 March 2022

Company Number: 08096773

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	10	26,084	32,948
Current Assets			
Debtors	11	8,050	3,681
Cash at bank and in hand	12	114,860	140,950
		122,910	144,631
Creditors: Amounts falling due within one year	13	8,593	623
Net Current Assets		114,317	144,008
Total Net Assets		140,401	176,956
Funds of the charity			
Designated Funds		47,583	87,979
General Fund		33,286	2,164
Total Unrestricted Funds	14	80,869	90,143
Restricted Funds	15	59,532	86,814
Total Funds		140,401	176,957

The notes on pages 16 to 30 form part of these financial statements

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Balance Sheet As at 31 March 2022 (cont.)

Company Number: 08096773

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 16th December 2022.

Mrs Eloise Robinson, Chair of Trustees

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre)

Notes to the Accounts

For the year ended 31 March 2022

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) 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 accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) is the £ Sterling.

1b. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS102.

1c. Preparation of the accounts on a going concern basis

The charity was in a satisfactory financial position at the year end. The trustees believe that the charity will have sufficient income to meet its expenditure for 12 months from the date of signing the accounts. the accounts have therefore been prepared on a going concern basis.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

1 Accounting Policies (cont.)

1d. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

1e. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
- b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

1f. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

1 Accounting Policies (cont.)

1g. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a 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 classified under the following activity headings:

Youth & Community activities

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

1h. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note .

1i. Funds Accounting

All income and expenditure together with gains and loss are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the 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. Further details of designated funds together with their purpose are set out in note 14.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 15.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

1 Accounting Policies (cont.)

1j. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Motor vehicles	25% pa on a reducing balance basis
Equipment	25% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1k. 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.

1l. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

1 Accounting Policies (cont.)

1m. Creditors and provisions

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.

1n. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

1o. Pension costs

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

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

2. Donations and Legacies

	2022 £	2021 £
Sefton MBC - Youth Work	25,000	25,000
Sefton MBC - Neighbourhoods Division	40,000	40,000
Canal & River Trust	4,190	-
PH Holt	3,000	-
Children In Need	-	9,571
National Lottery Community Fund	-	38,000
Steve Morgan Foundation	-	5,490
Sefton CVS VRP Funding	-	6,000
Foodbank	-	2,370
Steve Morgan Foundation for Foodbank	-	2,000
National Lottery for Foodbank	-	2,000
Sefton MBC for Foodbank	-	500
Donations	210	-
	<u>72,400</u>	<u>130,931</u>

3. Charitable Activity Income

	2022 £	2021 £
Activity Fees	4,690	15,640
	<u>4,690</u>	<u>15,640</u>

Income from charitable activities has been applied to the following activities:

	2022 £	2021 £
Youth & Community activities	4,690	15,640
	<u>4,690</u>	<u>15,640</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

4. Investment Income

	2022 £	2021 £
Interest Receivable	17	46
	<u>17</u>	<u>46</u>

5. Other Income

	2022 £	2021 £
HMRC Coronavirus Job Retention Scheme	13,673	77,045
	<u>13,673</u>	<u>77,045</u>

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Youth & Community activities	106,073	21,263	127,336	235,362
	<u>106,073</u>	<u>21,263</u>	<u>127,336</u>	<u>235,362</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

7. Staff Costs

	2022 £	2021 £
Wages and Salaries	78,037	139,895
Redundancy	-	4,487
Social Security costs	1,236	5,091
Pension costs	229	939
	<u>79,502</u>	<u>150,412</u>

The average number of employees during the 2022 was:

	2022 Number	2021 Number
Youth and childrens workers	5	10
Management	1	-
	<u>6</u>	<u>10</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2021: none).

The trustees received no remuneration during the year (2021: £nil).

The trustees did not receive any expenses during the year (2021: £nil).

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

8. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees and the Senior Management Team as follows:-

Trustees

Mr David Clare

Ms Carolyn McGuire

Mr Joshua Murphy

Mr Karl Owens

Ms Eloise Robinson

Senior Management Team

Chief Executive - Eloise Robinson

9. Net Income for the year

Net income is stated after charging:

	2022 £	2021 £
Depreciation	8,422	10,983

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

10. Tangible Fixed Assets

	Motor Vehicles £	Fixtures & Equipment £	Total £
Cost / Valuation			
At 1 April 2021	54,499	7,664	62,163
Additions	-	1,558	1,558
At 31 March 2022	<u>54,499</u>	<u>9,222</u>	<u>63,721</u>
Depreciation			
At 1 April 2021	23,047	6,168	29,215
For the year	7,863	559	8,422
At 31 March 2022	<u>30,910</u>	<u>6,727</u>	<u>37,637</u>
Net Book Amounts			
At 31 March 2022	<u>23,589</u>	<u>2,495</u>	<u>26,084</u>
At 31 March 2021	<u>31,452</u>	<u>1,496</u>	<u>32,948</u>

11. Debtors

	2022 £	2021 £
Amounts falling due within one year		
Trade debtors	3,990	1,125
Other debtors	4,060	2,556
	<u>8,050</u>	<u>3,681</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

12. Cash at bank and in hand

	2022 £	2021 £
Cash at bank	114,741	140,831
Cash in hand	119	119
	<u>114,860</u>	<u>140,950</u>

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxes and social security	5,474	-
Other creditors	65	125
Accruals and deferred income	500	500
	<u>6,039</u>	<u>625</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

14. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>General Fund</i>	16,338	83,593	(108,752)	10,983	2,162
Designated Funds					
<i>Fixed Asset Fund</i>	43,931	-	-	(10,983)	32,948
<i>Youth Development Fund</i>	10,000	-	-	-	10,000
<i>Community Development Fund</i>	5,000	-	-	-	5,000
<i>Other Designated Funds</i>	42,507	15,138	(17,614)	-	40,031
<i>Total Funds (previous year)</i>	<u>117,776</u>	<u>98,731</u>	<u>(126,366)</u>	<u>-</u>	<u>90,141</u>
<i>Other designated funds comprise:</i>					
<i>Fun For Tots</i>	31	-	-	-	31
<i>Business Contingency Fund</i>	5,000	-	-	-	5,000
<i>Property Development Fund</i>	35,000	-	-	-	35,000
	<u>40,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,031</u>
	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
<i>General Fund</i>	2,164	18,590	(27,864)	40,395	33,285
Designated Funds					
<i>Fixed Asset Fund</i>	32,948	-	-	(6,864)	26,084
<i>Youth Development Fund</i>	10,000	-	-	(10,000)	-
<i>Community Development Fund</i>	5,000	-	-	(5,000)	-
<i>Other Designated Funds</i>	40,031	-	-	(18,531)	21,500
<i>Total Funds (current year)</i>	<u>90,142</u>	<u>18,590</u>	<u>(27,864)</u>	<u>-</u>	<u>80,868</u>
<i>Other designated funds comprise:</i>					
<i>Fun For Tots</i>	31	-	-	(31)	-
<i>Business Contingency Fund</i>	5,000	-	-	-	5,000
<i>Property Development Fund</i>	35,000	-	-	(18,500)	16,500
	<u>40,031</u>	<u>-</u>	<u>-</u>	<u>(18,531)</u>	<u>21,500</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

15. Restricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Balance carried forward 2021 £
National Lottery Community Fund	-	38,000	(18,510)	19,490
Bridge - Sefton MBC	9,876	-	126	10,002
Foodbank	2,859	6,870	(4,422)	5,307
Children In Need	27,442	9,571	(25,570)	11,443
Sefton MBC Youth Project	26,875	25,000	(15,333)	36,542
Sefton MBC Neighbourhoods Division	-	40,000	(40,000)	-
After School Club	2,965	-	-	2,965
Other restricted funds	862	5,490	(5,288)	1,064
	<u>70,879</u>	<u>124,931</u>	<u>(108,997)</u>	<u>86,813</u>

Other restricted funds comprise:

Steve Morgan Foudation	-	5,490	(5,288)	202
Park Project	862	-	-	862
	<u>862</u>	<u>5,490</u>	<u>(5,288)</u>	<u>1,064</u>

	Balance brought forward 2021 £	Income £	Expenditure £	Balance carried forward 2022 £
National Lottery Community Fund	19,490	-	(19,490)	-
Bridge - Sefton MBC	10,002	-	-	10,002
Foodbank	5,307	-	(775)	4,532
P H Holt Foundation	-	3,000	(2,727)	273
Children In Need	11,443	-	(9,886)	1,557
Canal & River Trust	-	4,190	-	4,190
Sefton MBC Youth Project	36,543	25,000	(28,713)	32,830
Sefton MBC Neighbourhoods Division	2,965	40,000	(37,845)	5,120
Other restricted funds	1,064	-	(36)	1,028
	<u>86,814</u>	<u>72,190</u>	<u>(99,472)</u>	<u>59,532</u>

Other restricted funds comprise:

Steve Morgan Foundation	202	-	(36)	166
Park Project	862	-	-	862
	<u>1,064</u>	<u>-</u>	<u>(36)</u>	<u>1,028</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

16. Analysis of Net Assets

Previous year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	32,948	-	32,948
Current Assets	2,786	55,031	86,814	144,631
Current Liabilities	(622)	-	-	(622)
	<u>2,164</u>	<u>87,979</u>	<u>86,814</u>	<u>176,957</u>

Current year ended 31 March 2022

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals Funds £
Fixed Assets	-	26,084	-	26,084
Current Assets	33,530	21,500	65,324	120,354
Current Liabilities	(246)	-	(5,791)	(6,037)
	<u>33,284</u>	<u>47,584</u>	<u>59,533</u>	<u>140,401</u>

The L20 HUB (formerly Bootle Christ Church Youth And Community Centre) Notes to the Accounts (cont.) For the year ended 31 March 2022

17. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2021.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	21,138	124,931	130,931
Comparative activities	502	-	15,640
Investments	46	-	46
Other income	77,045	-	77,045
	<hr/>	<hr/>	<hr/>
Total income	98,731	124,931	223,662
	<hr/>	<hr/>	<hr/>
Expenditure on			
Charitable activities	126,366	108,997	235,363
	<hr/>	<hr/>	<hr/>
	126,366	108,997	235,363
	<hr/>	<hr/>	<hr/>
Net (expenditure)/income	(27,635)	15,934	(11,701)
Other Recognised gains:			
	<hr/>	<hr/>	<hr/>
Net movement in funds	(27,635)	15,934	(11,701)
	<hr/>	<hr/>	<hr/>