

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Halewood Youth in Community Centre CIO**

SB&P
Chartered Accountants
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**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to help educate young people between the ages of 0-25 years, through their leisure time activities so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society that their conditions of life may be improved.

The strategies employed to achieve the charity's objectives are to:

- develop and offer opportunities for the 0-25 year age group to participate in a range of creative and stimulating programmes of structured informal work,
- provide suitable facilities through which the 0-25 year age group can develop. Groups within the Borough of Knowsley are given discounted rates of hire of space wherever possible,
- concentrate upon the involvement of the 0-25 year age group in organised programmes of work in which different age group can play a complimentary part,
- celebrate the work of the 0-25 year age group by attainment of nationally recognised accredited qualification and showcasing progress,
- actively develop fundraising initiatives in order to carry out the objectives of the charity.

Public benefit

When planning its charities activities, the trustees give due consideration to the Charity Commission's guidance on public benefit and, set out below are the results of the activities carried out during the year under review.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Charitable activities during the financial year ended 31st March 2021, were directly impacted by the Covid-19 Pandemic which meant that normal daily services at specific points in time had to close as a consequence of Central Government social mixing restrictions. However, during times of closure the Centre was able to diversify its attention toward additional supportive functions that targeted a cross range of age related groups. The combination of such service delivery included the offer of the following when permitted and in response to Covid-19 pandemic:

- Term time daily after school activities, school pickup services
- Half term full-time childcare provision, and holiday playscheme
- Evening time youth sessions
- Boxing and physical fitness classes
- Community bingo sessions
- Diddikick mini soccer sessions
- Youth project workshops
- Multi cultural music diversity sessions
- Health screening sessions
- Alternative education programmes
- Outreach evening time youth provision
- Themed community-based events
- Community support during COVID-19 lockdown inclusive of the following while maintaining all social distancing and hygiene requirements:
 - Distribution of children and young people's activity packs
 - Distribution of Afternoon Tea and Cakes pick me up boxes to those isolating
 - Community Disney Character Parade and selection box distribution
 - Weekly Community Street Bingo Sessions
 - Collection and delivery of essential medicines and other supplies to vulnerable shielding community residents
 - A partnership working approach during operation of the Halewood Community Food support Hub
 - Food purchases appropriate parcel preparation and delivery
 - Supportive visits by staff to residents of the Halewood area ensuring them respective welfare and mental wellbeing

The offer of the above provision enabled the Centre to operate seven days per week at specified times catering for over 2500 participants who have engaged in the different Covid-19 support sessions and activities on offer when not under pandemic restrictions. The high level of service delivery and engagement in Centre services is a further testament of its long-term standing as a central hub within a local neighbourhood that contains few community-based resources.

To enhance the charitable activities that have taken place, the Centre has been successful in receiving funding grants from Steve Morgan Foundation, One Knowsley, Community Development Foundation for Merseyside LCR Cares Fund, Eleanor Rathbone Charitable Trust, The National Lottery Community Fund, Greggs Foundation, Halewood Town Council, Groundwork Trust, Trusthouse Forty Foundation and Neighbourly Fund.

FINANCIAL REVIEW

Financial position

The charity is reporting an overall surplus of £73,389 for the year, £43,897 attributable to general unrestricted funds, and £29,492 attributable to restricted funds, which is carried forward for use in the following financial year.

Much of the charity's overheads have been met from restricted grants this year, which has resulted in a positive addition to general funds of £43,897. The addition to general reserves is a positive step towards achieving the minimum level range as set out in the charity's reserves policy. The working capital needs of the charity is sufficient to ensure continued operations when taken with future confirmed and committed funding.

Reserves policy

The trustees have established that the level of general reserves to be held by the charity should fall within the range of between £24,000 and £48,000.

This is based on covering between 3 to 6 months running costs in the event it had to bridge a gap in funding between spending on work based programmes and receiving resources through specific grants that are attained as a result of the charities fundraising strategy.

The general reserves at the year end amount to £43,897. The trustees recognise the financial risk associated with not holding the minimum level of reserves and, continue to work tirelessly with the charity's management to review and monitor the financial stability of the charity.

Halewood Youth in Community Centre CIO

Report of the Trustees for the Year Ended 31 March 2021

FUTURE PLANS

The charity has recently secured a three-year grant from The National Lottery Community Fund that will contribute toward the Centre to continuing to providing valuable community work principles that reach out to children, young people, and local adults. This range of beneficiaries of the charity participate in informal educative activities that assist in developing their self-confidence, worth, and self-esteem as well as life skills.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and constitution.

Recruitment and appointment of new trustees

The trustees of the charity must be elected in accordance with the constitution and will comprise the management committee. This must include a Chairperson, Treasurer and Secretary appointed at Annual General Meeting.

Trustees possess the power to invite representatives of statutory and non-statutory organisations to attend its meetings in an advisory and non-voting capacity. One representative each from the Local Authority Ward and Town Council may be elected as a trustee at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1163441

Principal address

Lichfield Road Youth Centre
Lichfield Road
Halewood
Liverpool
Merseyside
L26 1TT

Trustees

Miss J Ball
Miss L B Grant
Miss E B Harrison
Mrs J G Christian
Ms P Doran

Independent Examiner

Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
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Approved by order of the board of trustees on 8/12/21 and signed on its behalf by:


.....

Ms P Doran - Trustee

**Independent Examiner's Report to the Trustees of
Halewood Youth in Community Centre CIO**

Independent examiner's report to the trustees of Halewood Youth in Community Centre CIO

I report to the charity trustees on my examination of the accounts of Halewood Youth in Community Centre CIO (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
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Liverpool
Merseyside
L20 7EP

Date: 17/1/22

Halewood Youth in Community Centre CIO

Statement of Financial Activities for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,497	99,834	120,331	99,935
Charitable activities					
Operation of a Youth Centre		8,470	-	8,470	23,366
Other trading activities	3	1,447	-	1,447	5,931
Total		30,414	99,834	130,248	129,232
EXPENDITURE ON					
Raising funds		-	1,010	1,010	4,530
Charitable activities					
Operation of a Youth Centre		695	98,316	99,011	92,167
Total		695	99,326	100,021	96,697
NET INCOME		29,719	508	30,227	32,535
RECONCILIATION OF FUNDS					
Total funds brought forward		14,177	28,985	43,162	10,627
TOTAL FUNDS CARRIED FORWARD		43,896	29,493	73,389	43,162

The notes form part of these financial statements

Halewood Youth in Community Centre CIO

Balance Sheet 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	7	175	-	175	233
CURRENT ASSETS					
Debtors	8	600	-	600	-
Cash at bank and in hand		44,530	29,492	74,022	44,991
		45,130	29,492	74,622	44,991
CREDITORS					
Amounts falling due within one year	9	(1,408)	-	(1,408)	(2,062)
NET CURRENT ASSETS		43,722	29,492	73,214	42,929
TOTAL ASSETS LESS CURRENT LIABILITIES		43,897	29,492	73,389	43,162
NET ASSETS		43,897	29,492	73,389	43,162
FUNDS	10				
Unrestricted funds				43,897	14,177
Restricted funds				29,492	28,985
TOTAL FUNDS				73,389	43,162

The financial statements were approved by the Board of Trustees and authorised for issue on 8/12/21 and were signed on its behalf by:


P Doran - Trustee


E B Harrison - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Trustees have chosen to adopt the Update Bulletin 1 issued by the Charities Commission in February 2016, which exempts the charity from the need to prepare a statement of cash flows.

The board of trustees have considered the charity's going concern position for a period which extends beyond 12 months from the date of approval of the financial statements.

Income

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Grants	<u>120,331</u>	<u>99,935</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Tuck shop income	<u>1,447</u>	<u>5,931</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31st March 2021 nor the period ending 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the period ended 31st March 2020.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Staff	<u><u>5</u></u>	<u><u>7</u></u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,990	96,945	99,935
Charitable activities			
Operation of a Youth Centre	23,366	-	23,366
Other trading activities	<u>5,931</u>	<u>-</u>	<u>5,931</u>
Total	<u>32,287</u>	<u>96,945</u>	<u>129,232</u>
EXPENDITURE ON			
Raising funds	4,530	-	4,530
Charitable activities			
Operation of a Youth Centre	18,208	73,959	92,167
Total	<u>22,738</u>	<u>73,959</u>	<u>96,697</u>
NET INCOME	<u>9,549</u>	<u>22,986</u>	<u>32,535</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	4,627	6,000	10,627
TOTAL FUNDS CARRIED FORWARD	<u><u>14,176</u></u>	<u><u>28,986</u></u>	<u><u>43,162</u></u>

7. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>736</u>	<u>177</u>	<u>913</u>
DEPRECIATION			
At 1 April 2020	503	177	680
Charge for year	<u>58</u>	<u>-</u>	<u>58</u>
At 31 March 2021	<u>561</u>	<u>177</u>	<u>738</u>
NET BOOK VALUE			
At 31 March 2021	<u>175</u>	<u>-</u>	<u>175</u>
At 31 March 2020	<u>233</u>	<u>-</u>	<u>233</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other debtors	<u>600</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	-	(1)
Taxation and social security	716	786
Other creditors	<u>692</u>	<u>1,277</u>
	<u>1,408</u>	<u>2,062</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	14,177	29,720	43,897
Restricted funds			
National Lottery Community Fund	16,885	426	17,311
Cooper Sons	6,000	-	6,000
National Lottery Awards for All	6,100	-	6,100
One Knowsley	-	81	81
	<u>28,985</u>	<u>507</u>	<u>29,492</u>
TOTAL FUNDS	<u>43,162</u>	<u>30,227</u>	<u>73,389</u>

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,414	(694)	29,720
Restricted funds			
National Lottery Community Fund	48,582	(48,156)	426
Morgan Foundation	9,000	(9,000)	-
Eleanor Rathbone	3,000	(3,000)	-
One Knowsley	10,001	(9,920)	81
Community Foundation	4,800	(4,800)	-
National Lottery Covid 19	6,301	(6,301)	-
Trusthouse CF	13,000	(13,000)	-
Vulnerable Children Food Supply	250	(250)	-
Covid Response Programme	4,900	(4,900)	-
	<u>99,834</u>	<u>(99,327)</u>	<u>507</u>
TOTAL FUNDS	<u>130,248</u>	<u>(100,021)</u>	<u>30,227</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	4,627	9,550	14,177
Restricted funds			
National Lottery Community Fund	-	16,885	16,885
Cooper Sons	6,000	-	6,000
National Lottery Awards for All	-	6,100	6,100
	<u>6,000</u>	<u>22,985</u>	<u>28,985</u>
TOTAL FUNDS	<u>10,627</u>	<u>32,535</u>	<u>43,162</u>

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,287	(22,737)	9,550
Restricted funds			
National Lottery Community Fund	24,985	(8,100)	16,885
Morgan Foundation	10,417	(10,417)	-
Merseyside Police	24,352	(24,352)	-
Eleanor Rathbone	3,000	(3,000)	-
John Moores Foundation	2,500	(2,500)	-
Halewood Town Council	950	(950)	-
Home Office	17,275	(17,275)	-
P H Holt	7,366	(7,366)	-
National Lottery Awards for All	6,100	-	6,100
	<u>96,945</u>	<u>(73,960)</u>	<u>22,985</u>
TOTAL FUNDS	<u>129,232</u>	<u>(96,697)</u>	<u>32,535</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

12. RESTRICTED FUNDS**National Lottery Community Fund**

A 3 year grant awarded and commencing in February 2020. A much needed income stream, which will allow the charity to continue providing valuable community work principles that reach out to children, young people, and local adults. Beneficiaries of the charity are able to participate in informal educative activities that will develop their self confidence, worth and self-esteem.

National Lottery Awards for All Celebratory Fund

A grant awarded towards the cost of VE Day celebrations for the local community.

Cooper Sons

A grant was awarded as a contribution towards the cost of a mini bus to be purchased at a future date

Morgan Foundation

A grant was awarded as a contribution towards the cost of general running costs during Covid 19.

Eleanor Rathbone

A grant awarded towards the charity's general running costs and programme delivery.

One Knowsley

A grant awarded as a contribution towards the charity's running costs during Covid 19.

Community Foundation

LCR Cares grant awarded as a contribution towards the community centre costs during Covid 19.

National Lottery Covid 19

Grant received to contribute towards expenses incurred by the centre during Covid 19.

Trusthouse CF

A 3 year grant awarded and commencing in 2021 to contribute towards Cost Manager post salary.

Vulnerable Children Food Supply

A grant received to help cover costs of providing food to vulnerable children within the area.

12. RESTRICTED FUNDS - continued

Covid Response Programme

Micro grants received to contribute towards expenses incurred by the centre during Covid 19.