

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2025
for
Halewood Youth in Community Centre CIO**

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Halewood Youth in Community Centre CIO

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12

**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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. .

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Charitable activities during the financial year ended 31st March, 2025, have seen the Centre to continue to diversify its attention toward increased supportive operational services that target a cross range of age-related groups which specifically included the offer of the following provision:

- Term time daily after school activities and school pickup services
- Half term and Summertime childcare holiday playscheme provision
- Evening time youth sessions
- Boxing and physical fitness classes
- Holistic Therapy Workshops
- Baby Sensory Classes
- Community bingo sessions
- Diddikick toddler soccer sessions
- Youth project workshops
- Mental health and wellbeing sessions through mindfulness programmes
- Cultural Celebratory events
- Health screening sessions
- Street Doctor Emergency First Aid
- Distribution of warm and food hampers across the community
- Alternative education programmes
- Strong Women of Knowsley initiative
- Targeted sessions with additional needs groups
- Young people's yoga classes
- Outreach evening time youth provision
- Knowsley Youth Cabinet
- Environmental Halewood Park Trail Project
- Themed community-based events
- Halewood Youth Park Run Project
- Direct family support through staging of annual community activities and events that have continued to include Easter Themed and Character Community Celebration and distribution of 600 eggs to local children
- Disney Character Parade and distribution of 1000 selection boxes to children and young people
- Free access to playscheme services and provision of hot meals to 650 children and young people during school half term and summer holiday periods through delivery of the Holiday Activities Fund and SNAP support funding
- Increased emphasis upon development of a partnership work approach between different organisations that benefitted children, young people, and their families

The offer of the above provision has continued to enable the Centre to operate seven days per week at specified times catering for over 3200 participants who have engaged in the different sessions and activities on offer. This high level of service delivery and engagement in Centre services is a continuing further testament of its long-term standing as a central hub within a local neighbourhood that contains few community-based resources.

To further enhance the charitable activities that have taken place, the Centre has been successful in receiving funding grants from One Knowsley, Community Development Foundation for Merseyside, The National Lottery Community Fund, Know Your Neighbourhood Fund, KMBC Safer Communities and Winter Funds, Halewood Town Council, and Steve Morgan Foundation

Additionally, the Centre has undergone a major capital building transformation as a result of the received Youth Investment Funding support from Central Government in partnership with Knowsley Metropolitan Borough Council to the value of £580,000 providing increased opportunity for further expansion of its service provision directly to children and young people. A further £143,000 revenue grant through this fund was also provided in order to assist in expansion of services offered during the 2024/25 and 2025/26 periods.

FINANCIAL REVIEW

Financial position

The charity is reporting an overall surplus of £71,161 (2024: £95,621) for the year, £29,948 attributable to general unrestricted funds, and £41,213 attributable to restricted funds, which is carried forward for use in the following financial year.

**Report of the Trustees
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

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 £36,000 and £60,000.

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 £29,948 (2024: £33,265). 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.

FUTURE PLANS

The charity has continued to excel during extremely difficult economic and socially challenging times and remains fully focused upon securing its medium- and long-term future through the development of a more robust trustee and governance structure that has resulted in a more defined strategic approach toward its work. This is currently being augmented through the development of youth focus groups that will assist in ensuring that the direction of work taking place is appropriate and through which representatives will attend the Knowsley Youth Cabinet with support from the Centre and Merseyside Youth Association.

This will again continue to add further scope, diversity, and enhanced development of service provision to its children, young people and families through a broader working framework that will allow increased usage of provision and facilities to its community. The identification of financial support and generational income activities at the Centre will only compliment the direction and rapid response that it makes to area based assessed need. In turn, this will continue to provide valuable community work principles that reach out to children, young people, and families.

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 E B Harrison
Ms P Doran
Ms C Farley
Ms V Berry

Halewood Youth in Community Centre CIO

**Report of the Trustees
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Suzanne Draper ACA FCCA

SB&P

Chartered Accountants

Oriel House

2-8 Oriel Road

Bootle

Liverpool

Merseyside

L20 7EP

Approved by order of the board of trustees on 11-12-25 and signed on its behalf by:

.....

Miss E B Harrison - 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 2025.

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 ACA FCCA

SB&P
Chartered Accountants
Oriol House
2-8 Oriol Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 17/12/25

Halewood Youth in Community Centre CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	215,928	215,928	186,373
Charitable activities					
Operation of a Youth Centre		28,857	-	28,857	17,378
Other trading activities	3	2,967	-	2,967	1,082
Total		<u>31,824</u>	<u>215,928</u>	<u>247,752</u>	<u>204,833</u>
EXPENDITURE ON					
Raising funds		109	1,423	1,532	182
Charitable activities					
Operation of a Youth Centre		31,311	239,369	270,680	188,921
Total		<u>31,420</u>	<u>240,792</u>	<u>272,212</u>	<u>189,103</u>
NET INCOME/(EXPENDITURE)		404	(24,864)	(24,460)	15,730
Transfers between funds	8	(3,721)	3,721	-	-
Net movement in funds		(3,317)	(21,143)	(24,460)	15,730
RECONCILIATION OF FUNDS					
Total funds brought forward		33,265	62,356	95,621	79,891
TOTAL FUNDS CARRIED FORWARD		<u><u>29,948</u></u>	<u><u>41,213</u></u>	<u><u>71,161</u></u>	<u><u>95,621</u></u>

The notes form part of these financial statements

Halewood Youth in Community Centre CIO

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	6	2,142	24,183	26,325	85
CURRENT ASSETS					
Cash at bank and in hand		33,553	56,683	90,236	100,833
CREDITORS					
Amounts falling due within one year	7	(5,747)	(39,653)	(45,400)	(5,297)
NET CURRENT ASSETS		<u>27,806</u>	<u>17,030</u>	<u>44,836</u>	<u>95,536</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,948</u>	<u>41,213</u>	<u>71,161</u>	<u>95,621</u>
NET ASSETS		<u>29,948</u>	<u>41,213</u>	<u>71,161</u>	<u>95,621</u>
FUNDS	8				
Unrestricted funds				29,948	33,265
Restricted funds				41,213	62,356
TOTAL FUNDS				<u>71,161</u>	<u>95,621</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.12.25 and were signed on its behalf by:


E B Harrison - Trustee


P Doran - 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

	31.3.25	31.3.24
	£	£
Grants	<u>215,928</u>	<u>186,373</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Tuck shop income	<u>2,967</u>	<u>1,082</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31st March 2025 nor the period ending 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the period ended 31st March 2024.

5. STAFF COSTS

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

	31.3.25	31.3.24
Staff	7	6

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

6. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	736	1,235	1,971
Additions	26,995	3,214	30,209
Disposals	(736)	-	(736)
At 31 March 2025	26,995	4,449	31,444
DEPRECIATION			
At 1 April 2024	662	1,224	1,886
Charge for year	2,812	1,083	3,895
Eliminated on disposal	(662)	-	(662)
At 31 March 2025	2,812	2,307	5,119
NET BOOK VALUE			
At 31 March 2025	24,183	2,142	26,325
At 31 March 2024	74	11	85

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Taxation and social security	2,348	2,155
Other creditors	43,052	3,142
	<u>45,400</u>	<u>5,297</u>

8. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	33,265	404	(3,721)	29,948
Restricted funds				
Cooper Sons	23,274	(2,812)	3,721	24,183
Knowsley Support	39,082	(22,052)	-	17,030
	<u>62,356</u>	<u>(24,864)</u>	<u>3,721</u>	<u>41,213</u>
TOTAL FUNDS	<u>95,621</u>	<u>(24,460)</u>	<u>-</u>	<u>71,161</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,824	(31,420)	404
Restricted funds			
National Lottery Community Fund	59,893	(59,893)	-
Cooper Sons	-	(2,812)	(2,812)
Morgan Foundation	15,000	(15,000)	-
One Knowsley	20,227	(20,227)	-
Community Foundation	5,000	(5,000)	-
Knowsley Support	94,608	(116,660)	(22,052)
Halewood Town Council	500	(500)	-
National Lottery Neighbourhood Fund	17,700	(17,700)	-
Police & Crime	3,000	(3,000)	-
	<u>215,928</u>	<u>(240,792)</u>	<u>(24,864)</u>
TOTAL FUNDS	<u>247,752</u>	<u>(272,212)</u>	<u>(24,460)</u>

8. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	47,017	(13,752)	33,265
Restricted funds			
Cooper Sons	23,274	-	23,274
Knowsley Support	9,600	29,482	39,082
	<u>32,874</u>	<u>29,482</u>	<u>62,356</u>
TOTAL FUNDS	<u>79,891</u>	<u>15,730</u>	<u>95,621</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,460	(32,212)	(13,752)
Restricted funds			
National Lottery Community Fund	59,968	(59,968)	-
Morgan Foundation	15,000	(15,000)	-
One Knowsley	28,901	(28,901)	-
Community Foundation	14,272	(14,272)	-
Knowsley Support	45,032	(15,550)	29,482
Livv Housing	5,000	(5,000)	-
Halewood Town Council	500	(500)	-
National Lottery Neighbourhood Fund	17,700	(17,700)	-
	<u>186,373</u>	<u>(156,891)</u>	<u>29,482</u>
TOTAL FUNDS	<u>204,833</u>	<u>(189,103)</u>	<u>15,730</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

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

A 3 year grant awarded December 2023. 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.

Cooper Sons

Donations awarded as a contribution towards the cost of a mini bus which was purchased in November 2024, during the year.

Morgan Foundation

A grant awarded over three years to contribute towards Centre Managers payroll costs.

10. RESTRICTED FUNDS - continued

One Knowsley

Various grants awarded as a contribution towards the charity's running playschemes and half-term activities throughout the year.

Community Foundation

Various grants received for Youth Diversion programme, Police community programme and Blue Sky programme and will contribute towards payroll and sessional costs.

Knowsley MBC

Various grants received to contribute towards payroll costs and sessional fees to provide various afterschool and holiday clubs along with various activities for all members of the community.

Livv Housing

A grant received to contribute towards two appropriately qualified sessional support staff for a period of 26 weeks to work with groups of children (8 - 11 years) and young people (12 - 18 years) who live in the area of Halewood.

Halewood Town Council

A grant received to contribute toward our Annual Character Themed Community Christmas Celebratory Event, providing each child with a selection box.

National Lottery Neighbourhood Community Fund

A 2 year grant awarded April 2024. A grant to contribute towards various projects to offer a range of physical and mental exercise workshops.

Police and Crime

A grant received in the year to contribute towards our equipment costs.

11. TRANSFERS

During the year, an amount of £3,721 was transferred from General Funds to the Cooper Sons restricted fund to cover the cost of the minibus purchase.