

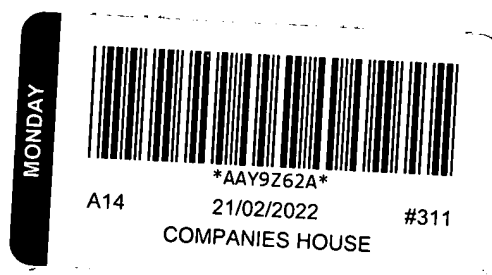
Company Number: 08096773
Charity Number: 1147852

BOOTLE CHRIST CHURCH YOUTH AND COMMUNITY CENTRE
(A Company Limited by Guarantee)

Annual Report
&
Financial Statements

For the year Ended

31 March 2021



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Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

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 2021. 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

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 Charity has navigated its way through a considerably difficult year. The Covid 19 pandemic meant the significantly altered delivery of services and priorities. As well as the impacts of Covid 19, the CEO of the charity after 6 months, stepped down at the beginning of April 2020 and the deputy CEO took on the role of CEO. The premises which has been home to the charity for 30 years was condemned in August 2020; forcing the charity to vacate the premises immediately. Despite the unprecedented and extremely difficult circumstances; the charity continued to deliver a range of online services, develop and facilitate a weekly independent food bank and when guidance permitted, wrap around care for vulnerable families and children.

Unfortunately, in January 2021 due to the demise of the charity's building, the social enterprise (After School Club) that had supported over 100 families each week for over 14 years was closed indefinitely.

In March 2021 The chair of the board resigned while the remaining board members/trustees disengaged from active involvement within the charity.

Towards the end of March 2021 the CEO of the charity began looking for new premises to deliver on its charitable objectives within the Derby Ward and the community of Bootle.

Objectives and Activities

The charity's objectives are to improve the quality of life for all those living within our area of benefit through our youth and community service delivery and social action for people of all ages within the local neighbourhood.

After School Club

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

Due to the Covid pandemic, the introduction of bubbles, three lockdowns and the closure of our facility in August 2020; CCYCC was limited in what could be delivered with regards to ASC. During the first lockdown CCYCC delivered 105 activity packs containing:

- * A book
- * An activity manual
- * A journey through covid diary project
- * Coloured pencils
- * Sun catchers
- * Sweet and treats

Alongside this, a video project was facilitated with all young people sending a video of themselves in delivering a written message of support to the community.

During the summer of 2020 through to the first week in September, the charity delivered wrap around care to 20 young people a week from a local primary school, all were identified as vulnerable.

Unfortunately, due to the fear of Covid 19 and the new culture of working from home our ASC and school holiday club was unable to operate due to very little interest.

With lockdowns implemented November 2020 through to April 2021 and no alternative options for service delivery; paired with the sad loss of the charity's building, ASC was forced to close indefinitely in January 2021. With the closure of ASC also came the redundancy of 6 playworkers. The closure came with a view to reviewing the feasibility of reopening from an alternative venue in January 2022.

Youth

Face to face youth sessions closed from the onset of the pandemic until guidance allowed for face to face groups to engage again. In between time our Youth Service delivered mostly through:

- * Facebook activities and challenges
- * Family quizzes
- * Detached work - Youth workers visiting areas most frequented by young people to encourage adherence to the government guidelines (social distancing, mask wearing, stay at home where possible, hand washing) and to create a deeper awareness of the seriousness of Covid 19
- * Zoom drop in

Online intervention was popular for a short time and engagement quite high. In the first week we had 30 young people engage twice a week. However, quite quickly we found that young people were becoming 'zoom fatigued' and engagement waned. We found it particularly difficult to reach young people during when schools began teaching via Zoom/Teams

From August through to the end of October 2020, open access youth services resumed with a limit on 15 young people per session. Every week was fully booked from August until the second lockdown. All young people were required to book their places and wear masks.

Our children in need funding was due to complete in August 2020 however we were able to carry the term forward to enable us to spend the money in much needed areas such as funding wrap around care and meals for vulnerable children and families, software to help us better connect with our service users.

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

Our Bridge group was forced to close from the onset of the pandemic and has had to remain closed until we find appropriate premises to accommodate the sessions.

All offsite trips and residentials booked and paid for prior to the pandemic have been frozen until CCYCC services are able to resume.

Community

* During the pandemic CCYCC saw a 500% increase in residents registering for the Food Bank. CCYCC volunteers alongside the CEO were able to develop consistent and positive relationships and generate significant donations from:

Tesco
Asda
B&M Bargains
Sefton Food Pantry
St Leonards

Alongside the outstanding support received to enable our food bank to continue, the following emergency funding was awarded:

B & M Bargains

£1,500 to help cover the cost of food and hygiene products for our food bank.

National Lottery

£38,000 to cover food bank provisions, running costs for a community café offering free take away breakfast (or sit in with restrictions when guidance allowed with) and a support hub to provide food bank users and the wider community with information on where to find support for those struggling with food poverty, poverty, mental health vulnerabilities, housing etc

Steve Morgan Foundation

£5,490 to stock the food bank stores, offer an online community choir project putting together a mastered video of members of the community singing individual parts to merge and create a full length song for social media.

During the pandemic, for a short while CCYCC also delivered:

- * Virtual Coffee Morning
- * Online Quiz afternoons

Financial Review

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

The charity's financial position at the end of the reporting period having started the year with funds brought forward of £188,656 of which £117,777 was unrestricted. We end the year with funds of £176,957 and unrestricted funds of £90,143. The decrease in unrestricted funds can be linked to the costs of closing down the condemned building at 8 Oxford Road, fees for outsourcing services from alternative venues, skips and removals when emptying the building and settling utility accounts connected to the premises at 8 Oxford Road.

The majority of staff were furloughed for the most part of the year but where paid the 20% top up from the charity, this will of impacted our unrestricted funds in part.

There has been no surplus of funding this year. The value of our fixed assets has decreased from £43,931 to £32,948. This relates to the depreciation of the 2 minibuses which are each now 1 year older.

Over 40% of our income comes from our After School Club, which up until March 2020 was self sustaining. Due to the impact of covid 19 on the delivery of services, we have not been able to generate an income from our After School Club therefore the charity is operating under the pressure of a 40% decrease in our income. As our building was condemned our other areas of income generation (rental of office space) ceased in September 2020. Our largest source of income is restricted grants from Sefton MBC which fortunately remains, the objectives of this funding was deliverable throughout the pandemic.

RESERVES POLICY AND DESIGNATED FUNDS

Our readily realisable reserves stand at £57,195. 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.

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

Plans for Future Periods

The last 12 months has been a huge period of change for CCYCC. With the Covid 19 pandemic, stepping down of the CEO, resignation of the chair and disengagement of trustees; the charity is in a precarious position.

The CEO is exploring new premises and new way of reaching the community, it is likely that the YCC will widen the community reach by securing an office/base, children and youth base and satelliting core community services in high need areas, with particular focus on our commissioned work in the Bootle Derby ward area.

Service's we will offer and develop when guidance allows are:

- * Coffee morning and offsite trips (older people)
- * Youth Services
- * Community projects (leisure courses, health and fitness outdoors)
- * Health Hub
- * After School Club (from Jan 2022)
- * Parent Groups
- * Community Choir

Until a base is secured services will remain closed until lockdown is lifted circa May 2021 when we can review our strategy. Staff other than the CEO will remain furloughed until premises are secured.

The pause in services will be used positively to realign the strategic vision and redevelop pre-existing core services.

When business reopens and services eventually resume, It is priority to recruit Youth Workers, Playworkers and an additional Community post. CCYCC will endeavour to strengthen the investment of all our staff and volunteers.

Pre pandemic, our objective was and still is to develop strong levels of job satisfaction when working or volunteering at CCYCC. 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. There is still a long distance to travel to reach our objectives but ultimately, we endeavour to create 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 are still developing the following:

- * Strong links and relationships with partner providers and peers are being built to share best practice and build alliances; this is a continual investment.

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

* Refreshing our provision for 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.

Currently our work is very children and young person heavy. We will be focusing 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.

Trustees along with the new 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

RISKS AND UNCERTANTIES

CCYCC Building

The premises at 8 Oxford Road were condemned therefore the charity needs to find new premises so they can resume services after lockdown restrictions are lifted. The CEO is currently looking at the feasibility of leasing a space at Bootle Cricket Club with a view to satelliting community services and projects until a fit for purpose building is secured.

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.

COVID-19

After 3 lockdowns, the future is unprecedented; therefore, our main priority is to continue to keep up to date and reactive whilst navigating our way through the pandemic. Our main focus is to support those directly impacted by addressing social isolation and supporting those experiencing food and clothing poverty. - Alongside this we have found collaborative work and support with other YCC's to be an excellent opportunity to support our community and reach wider communities. We will continue to follow the government roadmap to full restrictions being lifted and will be reopening core services as and when appropriate.

We are developing a lockdown strategy to enable us to better serve the community should another lockdown be imposed.

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

Reference and administrative details

Charity number:	1147852
Company number:	08096773
Registered Office:	1st Floor, Firwood Bootle Cricket Club, Wadham Road, Bootle L20 2DD

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 Lewis Williams	Resigned 17th March 2021
Mrs Josie Williams	Resigned 27th September 2021
Mr Mike Ruddy	Resigned 17th March 2021
Ms Sarah Jones	Resigned 17th March 2021
Mrs Jacqueline-Anne Rose	Resigned 27th September 2021
Mr David Clare	Appointed 18th August 2021
Ms Carolyn McGuire	Appointed 18th August 2021
Mr Joshua Murphy	Appointed 27th September 2021
Mr Karl Owens	Appointed 18th August 2021
Ms Eloise Robinson	Appointed 9th August 2021

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 1st Floor, Firwood Bootle Cricket Club, Wadham Road, Bootle L20 2DD.

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

The following trustees served during the year 2020/2021: Mr Lewis Williams, Mrs Elisabeth Sinker, Rev Josephine Williams, Mr Mike Ruddy, Ms Sarah Jones, Ms Jacqueline Rose.

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

Bootle Christ Church Youth And Community Centre Trustee's Annual Report For the year ended 31 March 2021

Trustees' Responsibilities

The trustees, who are also the directors of 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:

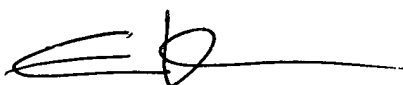
- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material 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 the 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 February 2022 and signed on their behalf.

Mrs Eloise Robinson



Chair of Trustees

**Independent Examiner's Report
To the trustees of Bootle Christ
Church Youth And Community
Centre
For the year ended 31 March 2021**

**Independent Examiner's Report
To the trustees of Bootle Christ
Church Youth And Community
Centre
For the year ended 31 March 2021**

Independent Examiner's Report To the trustees of Bootle Christ Church Youth And Community Centre For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the Bootle Christ Church Youth And Community Centre for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of 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 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 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.

Independent Examiner's Report To the trustees of Bootle Christ Church Youth And Community Centre For the year ended 31 March 2021

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 February 2022

Bootle Christ Church Youth And Community Centre

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:					
Donations and legacies	2	6,000	124,931	130,931	149,934
Charitable activities	3	15,640	-	15,640	77,836
Investments	4	46	-	46	154
Other	5	77,045	-	77,045	-
Total income		98,731	124,931	223,662	227,924
Expenditure on:					
Charitable activities	6	126,365	108,997	235,362	247,565
Total expenditure		126,365	108,997	235,362	247,565
Net (expenditure)/income		(27,634)	15,934	(11,700)	(19,641)
Other recognised gains:					
Net movement in funds		(27,634)	15,934	(11,700)	(19,641)
Reconciliation of funds:					
Funds b/fwd		117,777	70,879	188,656	208,297
Funds c/fwd		90,143	86,814	176,957	188,656

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 18 to 35 form part of these financial statements

Bootle Christ Church Youth And Community Centre Balance Sheet As at 31 March 2021

Company Number: 08096773

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	11	32,948	43,931
Current Assets			
Debtors	12	3,681	100
Cash at bank and in hand	13	140,950	145,506
		<u>144,631</u>	<u>145,606</u>
Creditors: Amounts falling due within one year	14	622	881
Net Current Assets		<u>144,009</u>	<u>144,725</u>
Total Net Assets		<u>176,957</u>	<u>188,656</u>
Funds of the charity			
Designated Funds		87,979	101,438
General Fund		2,164	16,339
Total Unrestricted Funds	15	<u>90,143</u>	<u>117,777</u>
Restricted Funds	16	<u>86,814</u>	<u>70,879</u>
Total Funds		<u>176,957</u>	<u>188,656</u>

The notes on pages 18 to 35 form part of these financial statements

Bootle Christ Church Youth And Community Centre Balance Sheet As at 31 March 2021 (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 February 2022.



Mrs Eloise Robinson, Chair of Trustees

Bootle Christ Church Youth And Community Centre Notes to the Accounts For the year ended 31 March 2021

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.

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 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:

Bootle Christ Church Youth And Community Centre Notes to the Accounts For the year ended 31 March 2021

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Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

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.

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

1 Accounting Policies (cont.)

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.

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 7.

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

1 Accounting Policies (cont.)

1i. Funds Accounting

All income and expenditure together with gains and losses 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 15.

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 16.

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

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.

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

1 Accounting Policies (cont.)

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.

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.

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021 ---

2. Donations and Legacies

	2021 £	2020 £
Sefton MBC - Youth Work	25,000	29,739
Sefton MBC - Community	-	24,016
Sefton MBC - Neighbourhoods Division	40,000	40,000
Children In Need	9,571	37,831
All Churches Growing Lives	-	12,600
Eleanor Rathbone Charitable Trust	-	3,000
Sefton CVS Workplace Wellbeing	-	500
National Lottery Community Fund	38,000	-
Steve Morgan Foundation	5,490	-
Sefton CVS VRP Funding	6,000	-
Foodbank	2,370	-
Other Grants and Donations	-	2,248
Steve Morgan Foundation for Foodbank	2,000	-
National Lottery for Foodbank	2,000	-
Sefton MBC for Foodbank	500	-
	<hr/> 130,931 <hr/>	<hr/> 149,934 <hr/>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021 ---

3. Charitable Activity Income

	2021 £	2020 £
Activity Fees	15,640	77,836
	<u>15,640</u>	<u>77,836</u>

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

	2021 £	2020 £
Youth & Community activities	15,640	77,836
	<u>15,640</u>	<u>77,836</u>

4. Investment Income

	2021 £	2020 £
Interest Receivable	46	154
	<u>46</u>	<u>154</u>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021 ---

5. Other Income

	2021 £	2020 £
HMRC Coronavirus Job Retention Scheme	77,045	-
	<u>77,045</u>	<u>-</u>

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2021 £	Total 2020 £
Youth & Community activities	204,400	30,962	235,362	247,565
	<u>204,400</u>	<u>30,962</u>	<u>235,362</u>	<u>247,565</u>

7. Support Costs

	Human Resources & Administration £	Total 2021 £	Total 2020 £
Youth & Community activities	30,962	30,962	61,924
	<u>30,962</u>	<u>30,962</u>	<u>61,924</u>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021 ---

8. Staff Costs

	2021 £	2020 £
Wages and Salaries	139,895	143,332
Redundancy	4,487	-
Social Security costs	5,091	6,383
Pension costs	939	1,429
	<u>150,412</u>	<u>151,144</u>

The average number of employees during the 2021 was:

	2021 Number	2020 Number
Youth and childrens workers	10	11
	<u>10</u>	<u>11</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2020: none).

The trustees received no remuneration during the year (2020: £nil).

The trustees did not receive any expenses during the year (2020: £nil).

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

9. Key Management Personnel

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

Trustees

Mr Lewis Williams
Mrs Josie Williams
Mr Mike Ruddy
Ms Sarah Jones
Mrs Jacqueline-Anne Rose

Senior Management Team

Chief Executive - Eloise Robinson

10. Net Income for the year

Net income is stated after charging:

	2021 £	2020 £
Depreciation	<u>10,983</u>	<u>10,982</u>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

11. Tangible Fixed Assets

	Motor Vehicles £	Fixtures & Equipment £	Total £
Cost / Valuation			
At 1 April 2020	54,499	7,664	62,163
At 31 March 2021	<u>54,499</u>	<u>7,664</u>	<u>62,163</u>
Depreciation			
At 1 April 2020	12,563	5,669	18,232
For the year	10,484	499	10,983
At 31 March 2021	<u>23,047</u>	<u>6,168</u>	<u>29,215</u>
Net Book Amounts			
At 31 March 2021	<u>31,452</u>	<u>1,496</u>	<u>32,948</u>
At 31 March 2020	<u>41,936</u>	<u>1,995</u>	<u>43,931</u>

12. Debtors

	2021 £	2020 £
Amounts falling due within one year		
Trade debtors	<u>1,125</u>	<u>100</u>
	<u>1,125</u>	<u>100</u>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021 ---

13. Cash at bank and in hand

	2021 £	2020 £
Cash at bank	140,831	145,406
Cash in hand	119	100
	<u>140,950</u>	<u>145,506</u>

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	124	333
Accruals and deferred income	500	550
	<u>624</u>	<u>883</u>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

15. Unrestricted Funds

	Balance brought forward 2018 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2020 £
<i>General Fund</i>	27,737	29,454	(52,978)	12,125	16,338
Designated Funds					
<i>Fixed Asset Fund</i>	56,056	-	-	(12,125)	43,931
<i>Youth Development Fund</i>	10,000	-	-	-	10,000
<i>Community Development Fund</i>	5,000	-	-	-	5,000
<i>Other Designated Funds</i>	40,000	64,281	(61,774)	-	42,507
<i>Total Funds (previous year)</i>	<u>138,793</u>	<u>93,735</u>	<u>(114,752)</u>	<u>-</u>	<u>117,776</u>
<i>Other designated funds comprise:</i>					
<i>Fun For Tots</i>	5,021	63	108	(5,192)	-
<i>After School Club</i>	12,045	15,439	(27,484)	-	-
<i>Business Contingency Fund</i>	-	-	-	5,000	5,000
<i>Property Development Fund</i>	-	-	-	35,000	35,000
	<u>17,066</u>	<u>15,502</u>	<u>(27,376)</u>	<u>34,808</u>	<u>40,000</u>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

15. Unrestricted Funds (cont.)

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
General Fund	16,339	83,593	(108,751)	10,983	2,164
Designated Funds					
Fixed Asset Fund	43,931	-	-	(10,983)	32,948
Youth Development Fund	10,000	-	-	-	10,000
Community Development Fund	5,000	-	-	-	5,000
Other Designated Funds	42,507	15,138	(17,614)	-	40,031
Total Funds (current year)	117,777	98,731	(126,365)	-	90,143
Other designated funds comprise:					
Fun For Tots	31	-	-	-	31
After School Club	2,476	15,138	(17,614)	-	-
Business Contingency Fund	5,000	-	-	-	5,000
Property Development Fund	35,000	-	-	-	35,000
	42,507	15,138	(17,614)	-	40,031

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

16. 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
Total Funds	70,879	124,931	(108,997)	86,813
Other restricted funds comprise:				
Steve Morgan Foundation	-	5,490	(5,288)	202
Park Project	862	-	-	862
	862	5,490	(5,288)	1,064

Bootle Christ Church Youth And Community Centre **Notes to the Accounts (cont.)** **For the year ended 31 March 2021** ---

17. Analysis of Net Assets

Previous year ended 31 March 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	43,931	-	43,931
Current Assets	17,220	57,507	70,879	145,606
Current Liabilities	(881)	-	-	(881)
	<u>16,339</u>	<u>101,438</u>	<u>70,879</u>	<u>188,656</u>

Current year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 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>

Bootle Christ Church Youth And Community Centre Notes to the Accounts (cont.) For the year ended 31 March 2021

18. 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 2020.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	15,745	134,186	149,934
Comparative activities	77,836	-	77,836
Investments	154	-	154
Total income	<u>93,735</u>	<u>134,186</u>	<u>227,924</u>
Expenditure on Charitable activities	<u>114,752</u>	<u>132,810</u>	<u>247,565</u>
	<u>114,752</u>	<u>132,810</u>	<u>247,565</u>
Net (expenditure)/income	(21,017)	1,376	(19,641)
Other Recognised gains:			
Net movement in funds	<u>(21,017)</u>	<u>1,376</u>	<u>(19,641)</u>