

2017-2018

Annual Report and Financial Statements

BOOTLE CHRIST CHURCH YOUTH AND COMMUNITY CENTRE

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TRUSTEES REPORT

OBJECTIVES AND ACTIVITIES

Our objectives are: to further or benefit the residents of the ecclesiastical Parish of Christ Church Bootle and the neighbourhood, and other districts the Trustees shall deem appropriate.

We do this without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions.

We aim to improve the conditions of life for those resident in our area of benefit by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to:

- advance education
- and to provide facilities in the interests of social welfare for recreation

The activity at the Youth and Community Centre addresses the following social outcomes in line with local priorities and for the public benefit:

- reduce social isolation
- improve quality of life by providing a food bank and increasing the accessibility of hot meals, healthy snacks, leisure and informal learning opportunities
- increase social interaction and develop new friendship support networks to help counter the social exclusion of older people and others in the community on low incomes and have few family or friends nearby.
- promote healthy living, independence and active lifestyles
- strive to establish good practice in preventative work with all members of the community, and share this good practice with other agencies
- promote and provide a youth offer which raises the aspirations of our young people gives them opportunity to gain nationally accredited awards
- provide affordable after school and holiday clubs for local families enabling parents and grandparents to work.
- provide therapeutic volunteer opportunities
- increase older people's sense of well-being and reduce sickness
- enable feasibility studies on inter-generational community development work with children, young people, families and vulnerable community groups who are already availing themselves of the support offered from Bootle Christ Church Youth & Community Centre
- complement public sector health strategies to improve and develop services for older people by recognising the social and cultural factors which can adversely impact upon mental health, and providing programmes of activity and support that will help participants continue to live healthy and fulfilling lives
- encourage peer support amongst parents and carers in our fun for tots group

ACHIEVEMENTS AND PERFORMANCE

This year we have continued with our investment in a Social impact reporting software package called “Views” to clearly evidence our impact, achievements and performance. Outputs and outcomes are also tracked through progression levels and case studies. This will be the second year that we’ve used the financial software package “Quickbooks”. This has helped us plan and utilise our budgets for each project.

Youth Agency Overview

Numbers & Key Facts:

- 213 participants attended the youth groups; Bootleway, Transition Group and Bridge Group
- 103 females and 110 males – our gender balance has improved on last yr
- Average monthly attendance is 77 with April being the highest attended month
- Majority of young people live in the Sefton area, covering our main catchment area

In particular this year we’ve promoted inclusive working through encouraging young people from Bootleway to volunteer in the Bridge Group, helping them to bridge the gap between the groups and create positive relationships. The youth provision has enabled the projects to promote positive areas of: empowerment, physical safety, physical wellbeing, emotional wellbeing, strong self-belief, positive relationships and essential skills. Provision was made for projects on a Monday, Wednesday, Thursday and Friday evening, extra work (including camps and residential) ran on a weekend and during non-term time. The activities included Duke of Edinburgh Awards, Bronze, Silver and Gold; Youth Achievement Awards, Youth Challenge Awards; ASDAN Awards, Navigation Awards; a range of other Awards including Paddle Power and climbing.

Youth voice helps determine sessions, it gives the staff team a reality of youth issues and topics that need to be covered alongside the youth competencies and their identifying needs. A large interest has circulated around group games, team building and outdoor pursuits. This has increased relationship building within the group and self-esteem which has led the young people to participate in projects that promote skills and life development. An example of this is through the Navigation Challenge in the local area which has progressed them onto a National Navigation Award Scheme and skill preparations for Duke of Edinburgh and ASDAN.

In this last year we’ve recruited many volunteers from the youth group to help in Transition Group, After School Club and Splash Holiday Club.

Diversionsary Projects

Impact and outcomes:

From end July 201 until November 5th 2017, we produced a programme for young people in the area to engage them during the school holidays and days where youth crime rates were particularly high (e.g. mischief night)

We worked closely with our partners Children in Need, Sefton Council, Sefton Police and the Police Property Act

Our targets were to:

- Advance people's physical and mental health, wellbeing and safety
- Increase access to sport, exercise and leisure activities
- Promote safer communities
- Improve health (physical / mental / emotional)

The programme consisted of Multi-sports park events and trips to various venues to produce outcomes and positively engage with the community to. We received positive feedback from young children, their families and the community and the park events helped families become more active and also encouraged the community to utilise the park. With this being a frequent event it also attracted fewer challenging young people in to the park and instead some of them joined in!

Programme evaluation:

The trips took place after the summer holidays (as the children went back to school) to encourage them to still attend the youth club and become more active (research from parent feedback shows young people being disengaged due to rise of technology and online games). Activities included a weekend residential to Rock N River, Breakout Liverpool, Flipout Chester, Crocky Trail, River Mersey Fireworks, Rock Climbing, The Everyman Theatre, Clip n Climb, Cookery (in house) and Ultimate Paintballing.

It has given the young people a variety of opportunities that were not always available before the project. Opportunities that have opened doors and allowed the young people to develop or work on skills, grow in confidence, create friendships, overcome any barriers and most importantly diverted them off the streets and engage them in positive, safe and enjoyable sessions.

During these activities it has allowed staff to deliver and plan sessions incorporating the fundamental elements of the grant and why it was made available, so that the young people could understand the issues in their local community. We focused heavily on the anti-social behaviour and gang crime; some of the group could not believe the statistics and real life events from the Halloween/Bonfire Night period whilst others were able to relate to and identify some of the crimes.

The feedback from the majority of the group was that the sessions made them rethink some of their actions and how they perceived certain behaviours, and a minority laughed and didn't believe how some of the criminals reacted and said they would act inappropriately or aggressively but wouldn't be that 'stupid'. As the weeks went on the young people suddenly had a change of opinion during their reflections.

Parents/guardians feedback:

There has been an enormous positive response to the work we have been doing and no complaints from the local community. Parents have showered the centre's work with kind words showing the differences are made.

[Child A] has had a fantastic time with the youth group. It's given him and me confidence for the responsibilities of high school and he will definitely be carrying on. A suggestion is to keep on doing what you're doing.

[Child B] has grown in confidence and that has given me enormous peace of mind. You have done a fantastic job and the kids love and respect you in equal measure. Keep up the good work and thanks for everything

You all do a fab job, it says a lot when [Child C] won't stop badgering me about she can go next time. You have perfected the fine line between being fun yet professional and are perfect role models for our kids. Gives me hope for the future!

I agree, you've been fabulous and [Child D] has had a great time with you both and been to some great places. I'm hoping Child D carries on coming to the club. You do a great job!! Thank you so much.

The parent's comments are reflection of some of the work we've been able to deliver and the progression of each individual that has taken part. Being able to ensure not only the children's progression but the older generation's belief is a boost in confidence in taking away the negative stigma young people has in the community.

Case Study

Before Child A started the youth group and engaging in activities, Mum was very reluctant on Child A going anywhere in the local area, this included the park, to the shop or even a friend or relatives house on their own. We spoke to Mum about the Youth Group and the sessions available. We explained what we do in sessions and how it impacts young people and the community. Child A started coming one night per week and gradually Mum started letting Child A come more often. At the handover before and after each session the staff would take their time to speak to Mum about what was planned and how the session went and the child's participation and progress. As Mum then grew in confidence about the work she was more open to letting Child A attend external trips. Mum would always contact the staff team to thank them and informed them that Child A has made so much progress that she can already see and how the sessions have helped him develop and gain skills that would be helpful for high school. In particular the navigation challenges boosted her confidence about Child A travelling alone (as they would need to for high school).

Challenges faced/Unintended changes:

The main challenge was getting some to participate in activities they haven't tried before as well encouraging and assuring parents. Some expressed their worries about where the trip was and contact the young people may have whilst out on a trip, especially being in an open area or the trips further away. As a staff team we resolved these issues by working with the young people and families especially during the handover of sessions, giving parents the plans, journey routes, direct point of contacts, outcomes, risk assessments and most importantly the evaluations from both workers and young people who took part.

Staff review:

These activities have taught us that a balance of both internal external sessions are vital to allow young people to fully understand the issues but also to experience great opportunities whilst learning and developing. It helps steer young people away from the gang, gun and knife crime culture and has had a positive impact on the community. A total of 177 hits (young people who are registered) between the activities delivered and an additional 35 approx. on the park events.

We used social media as a platform for these diversionary activities, and figures have been reported back by Merseyside Police Sefton: 'Brilliant news - as a result of your help and the good work of our team the reports of burglaries in South Sefton has dramatically fallen.'

After School Club Overview

Key facts & numbers

- 229 children; 118 girls and 111 boys.
- 41 children 7 years age group.
- 201 live in Sefton and 139 of these in the Derby Linacre ward
- 61 children attended 50+ sessions and Wednesday was the most attended day of the week.
- We've ran 149 sessions for the Splash Holiday Club for 162 children (76 girls and 86 boys), again the '7 years' age group being the largest age group

Our After School Club is OFSTED regulated (Good Rating, May2017) and runs every weekday Monday to Friday 3:00 to 6:00pm during term time. Splash holiday club runs from 8:00am to 6:00pm each weekday during non-term time.

To further improve the quality of the early years provision we are aiming to:

- Continue to embed the procedures to supervise, mentor and support staff to achieve outstanding quality interactions with children.
- Extend the opportunities available for children to learn how to solve problems independently.

The staff have steered away from producing printouts and being cautious during activities and instead offered resources for children to be creative and imaginative with play, for example having rolls of paper over two lined tables with just a road with roundabouts stimulating children's awareness of their surroundings. The children were able to reflect this by painting/drawing on buildings in the local area i.e. school, parks, shops etc. This activity stimulated understand and knowledge of the world, social and fine motor skills and problem solving (figuring out where certain landmarks are). The after school club team continue to debrief before and after all sessions to support and reflect on both staff/children's interactions and practice. Parent/guardian feedback given via Parent's board, helps us to continually improve our service.

Community Overview Year 2017/18

At Christ Church community project run internally and externally for members aging 0-100.

Our internal core weekly sessions are:

Fun for Tots Monday and Friday 9am to 12 noon for children 0- 4 years. We encourage parents to use centre facilities to encourage positive relationships, social interaction and build sense of belonging and purpose within the community. Sessions are attended by local parents, childminders, carers and grandparents.

Lunches are on a Tuesdays 12 noon till 2pm. The lunch sessions are attended mostly with older citizens from the local community, the friendship groups are strong and they support one another and are welcoming to new members. This helps in preventing social isolation and increases participation into other sessions.

Coffee Morning is on Wednesdays 10am to 12 noon. This is a social group interaction and creates friendships

and prevents social isolation and is attended by the older citizens of the community.

Chiropody is the first Wednesday of every month and is well attended by older members who have diabetes and other medical conditions.

Tai Chi is on a Wednesday 12 noon till 1pm. This is a mixed group of members some looking for strategies to help with their mental health condition and other medical illness such as MS, Arthritis and dementia. Service users have reported that Tai Chi helps with healthier lifestyles and peaceful mind

Community Café / Food Bank runs on a Thursday 10am to 12noon. We have referrals from local schools for families struggling with short and long term crisis. We encourage struggling families to utilise our facilities to help them overcome some of their barriers, we offer places to children in the half term provision facilities to increase the children's social interaction to help them build confidence and create friendships, older siblings are referred into the youth programme to give increase their skills through new experience, encouraging them to aspire more for a better future.

The food bank is used heavily by single males and women actively engaging in substance abuse, which we encourage to seek medical advice from other local organisations that are trained and best equipped to help them move forward. This will on occasion, require providing transport to other provisions.

Cook and Grow is on a Thursday morning 9am to 12 noon. This group grows their own vegetables and cooks meals with the produce when ready. All other projects in the centre help with the maintenance of the community centre grounds encouraging a shared community ownership and intergenerational work.

Quiz and Bingo are on a Thursdays 1pm to 2pm. These groups are small social groups which can increase memory capacity and retain information.

Tone up Tuesdays is on in the evening 6.30pm to 7pm, it is a high intense training session. The group was a 4 week pilot and was put on the programme from increasing request of working parents through social media. Due to the popularity this session it is now regularly on the timetable and attended by working mums.

After School Club runs Monday to Friday 3pm to 6pm and in the half term Splash runs Monday to Friday 8am to 6pm. These projects are to help parents with wrap around childcare at affordable prices.

This year we have rolled out Mindfulness March. We have had a huge request from parents for sessions to help them cope with everyday situations and mental health conditions. The community requested mindfulness, Reiki, Yoga, Tai Chi in the evening. We have provided a 6 week Mindfulness course teaming up with Mindfulness Merseyside which is fully booked. We also provided an extra Tai Chi class in the evening for 6 weeks which had 15 participants.

This year our external extra sessions have included:

1 st August 2017	Last of the summer wine (intergenerational)
15 th August 2017	Bakewell
23 rd October 2017	Bootle Town Hall History Tour (intergenerational)
12 th November 2017	Royal Court Oliver Twist (intergenerational)
10 th December 2017	Skipton Christmas Market
22 nd December 2017	Liverpool Empire Theatre Cinderella Panto (intergenerational)
10 th February 2018	Royal Court Her Benny

Through the continued use of the Views application we are able to quantifiably monitor the progression of service users, this includes all aspects of the provisions offered by our organisation from the After School Club through to the Community Program and Food Bank, Views allows us to oversee and evaluate attendance, demographics, behavioural cognition, voluntary hours accrued, financial budgeting, needs led activities required and progression and achievements. To this end we are able to provide data that can be utilised for evidence of impact that Christ Church Youth and Community Centre has had on the locality. The funding has enabled and empowered local community members to gain access to the community centre on a continued level by ourselves offering needs led activities, drop in sessions and affordable wrap around care.

We use interviews, questionnaires and case studies, user feedback forms, staff evaluations and regular meetings of the User's Forum and youth council to inform our plan, do and review practice.

Financial Review

The charity's financial position at the end of the reporting period is good having started the year posting funding for the year at £179,330 with General free reserves at £112,445 and ending the year reporting period with funding for the following year of £193,425 including General free reserves of £135,115.

The trustees have set a reserves policy which requires:

Reserves be maintained at a level which ensures that six months organisation's core activity could continue during a period of unforeseen difficulty.

A proportion of reserves be maintained in a readily realisable form.

Current unrestricted free reserves level as at 31-03-2018 is £135,115 which are designated to meet the costs of our loss-making activities and to cover the cost of replacing our 2 minibuses, which are both near the end of their working life.

Organisation's commitments

The organisation has running cost commitments with regard to Health and Safety Management, Human Resource Management, Payroll management, IT management, gas electricity, and phones, insurance commitments, two minibus running costs and two printer cost per copy agreements.

Risk assessment:

The funding sustainability for youth work and core costs are still uncertain due to austerity measures impacting on funding streams and some adjustments to income and expenditure will need to be made. However it is probable that the commissioning of our service with young people will be clarified further once the Local Authority has set the budget for the next financial year. It is for this reason that an initial sum from reserves will need to be set aside to cover the uncertainty.

At the end of this reporting period there are no funds or undertakings that are materially in deficit.

Reference and administrative details

The name of the charity is Bootle Christ Church Youth and Community Centre 9a Company Limited by Guarantee), registration number 1147852 jurisdiction of England and Wales,

The principal office and the registered office is: 8 Oxford Road, Bootle, Merseyside, L20 9HW.

The charity's trustees on 24/09/2018 approved the trustees report and financial statement.

Rev Canon Thomas Rich

Mr Lewis Williams

Mrs Elisabeth Sinker

Rev Josephine Williams

Mr Mike Ruddy

Mrs Janette Maxwell

Ms Sarah Jones

Chairman *

Thomas Rich

Rev. Canon Thomas Rich

Date

*

24/09/18

PART 2.

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Independent Examiners Report and Financial Statements

BOOTLE CHRIST CHURCH YOUTH & COMMUNITY CENTRE

(A Company Limited by Guarantee)

Annual Report & Financial Statements For the year Ended 31 March 2018

Bootle Christ Church Youth & Community Centre

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Independent Examiner's Report

To the trustees of Bootle Christ Church Youth & Community Centre

For the year ended 31 March 2018

I report to the trustees on my examination of the accounts of the Bootle Christ Church Youth & Community Centre for the year ended 31 March 2018.

Responsibilities and basis of report

As the charity trustees of Bootle Christ Church Youth & 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 & 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

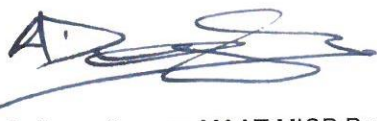
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Bootle Christ Church Youth & 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

Bootle Christ Church Youth & Community Centre
Statement of Financial Activities
(Incorporating Income & Expenditure Account)
For the year ended 31 March 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Income and endowments from:					
Donations and legacies	2	28,617	85,115	113,732	108,472
Charitable activities	3	93,051	-	93,051	72,246
Investments	4	83	-	83	228
Total income		121,751	85,115	206,866	180,946
Expenditure on:					
Charitable activities	5	97,081	95,690	192,771	191,440
Total expenditure		97,081	95,690	192,771	191,440
Net income/(expenditure)		24,670	{10,575}	14,095	(10,494)
Transfers between funds		(2,000)	2,001	1	
Other recognised gains:					
Net movement in funds		22,670	(8,574)	14,096	(10,494)
Reconciliation of funds:					
Funds b/fwd		112,445	<u>66,885</u>	<u>179,330</u>	189,826
Funds c/fwd		135,115	58,310	<u>193,425</u>	<u>179,330</u>

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 6 to 20 form part of these financial statements

Bootle Christ Church Youth & Community Centre

Balance Sheet As at 31 March 2018

Company Number: 08096773

	Note	2018 £	2017 £
Fixed Assets			
Tangible assets	9	3,846	4,805
Current Assets			
Cash at bank and in hand	10	211,759	175,687
		211,759	175,687
Creditors: Amounts falling due within one year	11	22,180	1,162
Net Current Assets		189,579	174,525
Total Net Assets		193,425	179,330
Funds of the charity			
Designated Funds		60,316	45,531
General Fund		74,799	66,914
Total Unrestricted Funds	12	135,115	112,445
Restricted Funds	13	58,310	66,885
Total Funds		193,425	179,330

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 24th September 2018.



Rev'd Tom Rich, Trustee

The notes on pages 6 to 20 form part of these financial statements

Bootle Christ Church Youth & Community Centre

Notes to the Accounts

For the year ended 31 March 2018

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 & 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 FRS 102 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 & 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 FRS 102.

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 & Community Centre

Notes to the Accounts (cont.)

For the year ended 31 March 2018

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.

Bootle Christ Church Youth & Community Centre

Notes to the Accounts (cont.)

For the year ended 31 March 2018

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 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 12.

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 13.

Bootle Christ Church Youth & Community Centre

Notes to the Accounts (cont.)

For the year ended 31 March 2018

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	20% pa on a reducing balance basis
Equipment	20% 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.

11. 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.

Bootle Christ Church Youth & Community Centre

Notes to the Accounts (cont.)

For the year ended 31 March 2018

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.

Bootle Christ Church Youth & Community Centre **Notes to the Accounts (cont.)** **For the year ended 31 March 2018**

2. Donations and Legacies

	2018 £	2017 £
Sefton MBC - Youth Work	25,392	25,000
Sefton MBC - Neighbourhoods Division	40,000	40,000
Children In Need	35,452	30,567
Community Cook & Grow		995
Community Dads & Lads		995
St Christopher Trust		1,000
Bridge - Sefton MBC grant	7,937	7,160
Grants and Donations	1,700	
Other Grants and Donations	3,251	2,755
	<u>113,732</u>	<u>108,472</u>

3. Charitable Activity Income

	2018 £	2017 £
Activity Fees	93,051	72,246
	<u>93,051</u>	<u>72,246</u>

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

	2018 £	2017 £
Youth & Community activities	93,051	72,246
	<u>93,051</u>	<u>72,246</u>

Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

4. Investment Income

	2018	2017
	£	£
Interest Receivable	83	228
	83	228

5. Charitable Activities Expenditure

	Activities Undertaken Directly	Support Costs	Total 2018	Total 2017
	£	£	£	£
Youth & Community activities	171,565	19,956	191,521	191,440
	<u>171,565</u>	<u>19,956</u>	<u>191,521</u>	<u>191,440</u>

Bootle Christ Church Youth & Community Centre **Notes to the Accounts (cont.)** **For the year ended 31 March 2018** ---

6. Staff Costs

	2018	<i>2017</i>
	£	£
Wages and Salaries	109,952	118,111
Social Security costs	4,379	3,833
Pension costs	200	182
	114,531	<u>122,126</u>

The average number of employees during the 2018 was:

	2018	<i>2017</i>
	Number	<i>Number</i>
Youth and childrens workers	9	14
	<u>9</u>	<u>14</u>

The trustees received no remuneration during the year (2017: £nil).
The trustees did not receive any expenses during the year (2017: £nil).

Bootle Christ Church Youth & Community Centre

Notes to the Accounts (cont.)

For the year ended 31 March 2018

7. Key Management Personnel

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

Trustees

Revd Thomas Rich
Mr Lewis Williams
Mrs Elisabeth Sinker
Mrs Josie Williams
Mr Mike Ruddy
Ms Sarah Jones
Ms Janette Maxwell

Senior Management Team

The charity is managed by Revd Thomas Rich

8. Net Income for the year

Net income is stated after charging:

	2018 £	2017 £
Depreciation	960	<u>1,201</u>

Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

9. Tangible Fixed Assets

	Motor Vehicles £	Fixtures & Equipment £	Total £
Cost / Valuation			
At 1 April 2017	2,531	7,664	10,195
At 31 March 2018	2,531	7,664	10,195
Depreciation			
At 1 April 2017	1,619	3,770	5,389
For the year	182	778	960
At 31 March 2018	1,801	4,548	6,349
Net Book Amounts			
At 31 March 2018	730	3,116	3,846
At 31 March 2017	912	3,894	4,806

10. Cash at bank and in hand

	2018 £	2017 £
Cash at bank	211,659	175,587
Cash in hand	100	100
	211,759	175,687

Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

11. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Trade creditors		62
other creditors	21,627	
Accruals and deferred income	553	1,100
	<u>22,180</u>	<u>1,162</u>

Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

12. Unrestricted Funds

	Balance brought forward £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2017 £
<i>General Fund</i>	61,566	9,070	(3,722)		66,914
<i>Designated Funds</i>					
<i>Fixed Asset Fund</i>	6,006		(1,201)		4,805
<i>After School Fund</i>	28,625	56,339	(63,503)		21,461
<i>Lifestyles Club</i>	17,491	6,226	(9,472)		14,245
<i>Other Designated Funds</i>	4,772	839	(590)		5,021
<i>Total Funds (previous year)</i>	<u>118,460</u>	<u>72,474</u>	<u>(78,488)</u>		<u>112,446</u>

	Balance brought forward 2017 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2018 £
General Fund	66,914	21,443	(13,557)		74,800
Designated Funds					
Fixed Asset Fund	4,805		(960)		3,845
After School Fund	21,461	67,656	(58,568)	(2,000)	28,549
Lifestyles Club	14,244	4,351	(7,740)		10,855
Other Designated Funds	5,021	28,301	(16,256)		17,066
Total Funds (current year)	<u>112,445</u>	<u>121,751</u>	<u>(97,081)</u>	<u>(2,000)</u>	<u>135,115</u>

Other designated funds comprise:

Fun For Tots	5,021	527	(527)		5,021
Children In Need		27,774	(15,729)		12,045
	<u>5,021</u>	<u>28,301</u>	<u>(16,256)</u>		<u>17,066</u>

Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

13. Restricted Funds

	Balance brought forward 2017 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2018 £
Bootle Way	4				4
Bridge - Sefton MBC	7,400	8,187	(8,777)		6,810
Foodbank	590	1,207	(1,056)		741
Sefton MBC Older Persons Fund	63				63
Children In Need	16,450	7,678	(19,329)		4,799
Youth Cinema	82				82
Sefton MBC Youth Project	19,285	25,392	(23,907)	(1,484)	19,286
Sefton MBC Neighbourhoods Division		40,000	(40,000)		
After School Club - James Brooks	20,169				20,169
Other restricted funds	2,842	2,651	(2,621)	3,485	6,357
Total Funds	66,885	85,115	(95,690)	2,001	58,311

Other restricted funds comprise:

Lifestyles 1	1,078				1,078
Fun 4 Tots	42				42
Sefton MBC Community Support Grant	39				39
Youth Enterprise	39				39
St Christopher Trust	494				494
Community Cook & Grow	217				217
Community Dads & Lads	933				933
Merseyside Police Youth		1,421	(1421)		
Minibus		30		3,485	3,515
Police Property		1,200	(1200)		

2,842	2,651	(2,621)	3,485	351
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Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

14. Analysis of NetAssets

Previous year ended 31 March 2017

	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	£	£	£	£
Fixed Assets		4,805		4,805
Current Assets	68,076	40,726	66,885	175,687
Current Liabilities	{1,162}			{1,162}
	66,914	45,531	66,885	179,330

Current year ended 31 March 2018

	Unrestricted Funds	Designated Funds	Restricted Funds	Totals Funds
	£	£	£	£
Fixed Assets		3,846		3,846
Current Assets	96,979	56,470	58,310	211,759
Current Liabilities	(20,378)			(20,378)
	76,601	60,316	58,310	195,227

Bootle Christ Church Youth & Community Centre
Notes to the Accounts (cont.)
For the year ended 31 March 2018

15. 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 2017.

	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income			
Donations and legacies	63,404	108,472	108,472
Comparative activities	8,842		72,246
Investments	228		228
Total income	72,474	108,472	180,946
Expenditure on			
Charitable activities	78,488	112,952	191,440
	78,488	112,952	191,440
Net expenditure	(6,014)	(4,480)	(10,494)
Other Recognised gains:			
Net movement in funds	(6,014)	(4,480)	(10,494)