EDGE HILL YOUTH and COMMUNITY CENTRE LIMITED

(a company limited by guarantee)

Report and Financial Statements for the Year
Ended 31st March 2026

Charity registration number: 1146337

Company registration number: 07659487

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Edge Hill Youth and Community Centre Limited

Trustees' (Directors') Annual Report for the Year Ended 31st March 2026

Report of the trustees:

The trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31st March 2026, which are also prepared to meet the requirements of the directors' report and accounts for the Companies Act 2006 purposes.

A charity registered in England and Wales; the trustees have had regard to the Commission's guidance on public benefit and the Charities Act 2011; and, as a company, prepared its accounts in accordance with the UK Companies Act 2006.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) – 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) (second edition, October 2019).

Chair's report:

Hello and welcome to our annual report covering the period of 1st April 2025 – 31st March 2026.
I think this is the 7th report I have submitted to you all as the chair of the charitable Trust that runs Edge Hill Youth and Community Centre.

This year has seen the usual high levels of activity at the centre. We definitely made good use of the new van (even though it had to unexpectedly be recalled for a factory fault) to support trips, residential and excursions. I was recently speaking to the centre manager about the residentials. She told me that one of the most important things that happens on each trip is the communal walk together. Although the young people may not always look forward to that activity, they always enjoy it. Walking together in the countryside and talking with the leaders and their friends is a chance to decompress, but also be real about how their lives are going. It's at times like these that the real impact of EHYCC can be seen - walking alongside the community of Edge Hill as they face what life throws at them.

The other aspect of the centre that I treasure is the networks it creates within the community. Part of that is the fact that as different groups use the centre, they interact with each other. Part of it relates to all the guests that we have coming into the centre - for example drama students and people on work experience. Having outsiders in is always welcomed by young people and staff and helps to broaden their horizons giving them the chance to try new skills.

To allow all this fantastic community work we need to have a strong governance, and that's where the trustees come in. Our role is to stay on top of the back of house issues so that the front of house can flourish. This involves checking policies such as the club's health and safety and safeguarding policies. It also involves thinking about the future and how to ensure that the charity continues to thrive. We want to have a strong business plan alongside all the day to day work we do. Practically this year we started the process of improving security at the front entrance. We think we've achieved the right balance between having a safe building and having a welcoming venue. We have to do a lot of work behind the scenes to keep the venue going and I anticipate that this will not stop in the next few years.

Once again, the funders, friends and supporters all make this happen. I urge you to read the part of the report that sets out who has been generous in their funding for the trust as you will see how successful we have been at attracting contributions from a range of funders and charitable streams. Our key partnership remains with Liverpool City Council's Targeted Services for Young People. Against an incredibly challenging financial backdrop, they provide a vital contribution for the running of the trust and the provision of salaries. On behalf of everyone at the trust I must say a heartfelt thanks to everyone who has supported us this year.

Overall, I am pleased to report that the Club and the Centre remains a viable going concern. That means the people of Edge Hill will still be able to benefit from all the great work going on now and into the future.

One final thing I must let you know - this is the last report together by our dedicated treasurer Liliya who has decided to retire from working with us. She has been a wonderful servant of the trust keeping a very close eye on the finances and statutory responsibilities of the charity. Without her hard work and very high standards we would not have been able to build the charity in the way that we have. We wish her the very best for her future and thank her from the bottom of our hearts for all the work she has done.

1 Objectives and activities:
Staff of Edge Hill Youth and Community Centre Limited and Management Committee are committed to supporting disadvantaged groups and individual young people aged 7-25 to achieve their full potential and enable them to make a smooth transition to adult life.

The charity's objectives are to help and educate young people up to the age of 25 irrespective of race, colour, sex, disability or social background through their educational and leisure-time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society and that their quality of life may be improved.

This commitment extends further to a variety of community groups and individuals, such as pensioners and other residents and local community members, which the centre serves.
Edge Hill Youth and Community Centre Limited focuses on a safe, positive and structured environment, which is accessible, stimulating, fun, affordable and of high quality. This is achieved by providing opportunities for young people to develop and enhance their personal, social and life skills and to widen their experiences, horizons and personal aspirations.

In considering the objectives and activities trustees have also adhered to the Charity Commission's guidance on public benefit to ensure that Edge Hill Youth and Community Centre Limited is meeting its Public Benefit requirements.

2 Achievements and performance:
Throughout 2025/26, Edge Hill Youth & Community Centre (EHYCC) has continued to grow as a safe, inclusive and supportive space for young people and the wider community. With a membership exceeding 430 young people, the Centre remains at the heart of local youth provision, offering structured sessions, informal support, and a wide range of developmental opportunities.

Youth Engagement and Weekly Provision
Our weekly programme continues to attract strong and consistent attendance across all age groups.

- **Junior sessions (ages 7–11)** average 20 young people per session
- **Senior sessions (ages 12–17)** average 15 young people per session

Activities are designed to balance fun, creativity, and personal development. Young people regularly take part in:

- Gaming activities including PlayStation and pool
- Music, dance, karaoke, and creative arts
- Cookery and gardening sessions
- Football and other sports activities
- Group discussions on current issues affecting young people

This year also saw the continued success of structured sessions such as art therapy, adult community activities, and intergenerational programmes including the Pensioners' Lunch Club.
Another major development has been the introduction of water sports sessions at Crosby Marina, delivered to both junior and senior members.

This new programme has been highly successful, offering young people:

- Access to outdoor water-based activities
- Opportunities to build confidence and resilience
- Teamwork and communication skills in a new environment

During the school holidays, EHYCC continues to provide structured, engaging and safe environments for young people.

Across February, May and October half terms, we supported an average of 25 -30 young people per day, including many new attendees from diverse backgrounds.
Our Easter and Summer Playschemes were particularly successful, with attendance rising to over 35 young people daily. These programmes included:

- Extended opening hours to meet demand
- Age-appropriate activities across all sessions
- Provision of daily hot meals, which were highly valued by families

Seasonal events such as Halloween, Mischief Night and Christmas activities also provided important opportunities for celebration, creativity and community engagement.

Trips and Residentials

EHYCC continues to prioritise experiences beyond the Centre, helping young people build confidence, independence and social skills.
This year included several residential:

- Older members (13–15) attended a four-night residential at Playaway, focusing on teamwork and outdoor development
- 13 younger (7-12) participants enjoyed a week-long Playaway residential
- 24 young people attended the Nightingale Centre in Derbyshire
- 40 young people attended a day trip to Southport Botanical Gardens

Community Support and Wellbeing

EHYCC continues to play a key role in supporting wider community wellbeing.
Our weekly Free Food Programme supports between 20–25 individuals, providing essential food assistance. During winter months, this expanded into a Warm Hub, offering:

- A safe and welcoming environment
- Social activities including pool
- A free breakfast service reaching 20 people one morning weekly over the winter months (October -March)

The Pensioners' Lunch Club remains a consistent and valued service, supporting 15–20 older residents each week with meals and companionship.

Community Engagement and Impact

Across all programmes, EHYCC continues to provide a space where young people feel:

- Safe
- Included
- Supported
- Encouraged to develop new skills

The combination of structured activities, enrichment experiences, and community support continues to strengthen relationships across generations and cultures.
We remain extremely grateful to our dedicated staff and volunteers whose commitment makes all of this possible.

3 Financial review:

Total income for the period was £122,294 (2025: £171,946) of which £88,953 (2025: £86,413), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £187,141 (2025: £141,329), which gives us a deficit of £64,847 (2025 surplus: £30,617).

At 31st March 2026 the charitable company's reserves stood at £174,198 (2025: £239,045) of which fixed assets represented £51,478 (2025: £61,655).

4 Plans for the future

New Initiatives and Youth Development
This year marked the introduction of several important new initiatives designed to expand opportunity and build new skills.
A key highlight has been the creation of a youth-led magazine, developed entirely by young people. Participants were given the opportunity to plan, design, write and produce content, developing skills in:

- Communication and writing
- Creativity and digital design
- Teamwork and leadership
- Confidence and self-expression

The magazine has become a valued platform for young people to share their views and experiences. This initiative has been further strengthened through the expertise and support of Kenyon Fraser Publishing Company, who have provided professional guidance and insight into the publishing process, helping to raise the quality of the final product and give young people a more authentic industry experience.
The Charity has plans in place to ensure continuity of the activities when me and Anne are no longer involved. Stephen Ramsdale and Susan Dwyer are now involved in the Charity, with Stephen having been appointed as a Director at Companies House. Natalie Barr is also currently in the process of signing up to become involved. The invitation for new trustees included in the 2025 accounts was part of the Charity's succession planning, and these developments are intended to provide a suitable transition and ensure that the Charity's activities can continue under the new trustees/directors.

Future Priorities 2026/27
Looking ahead, EHYCC will continue to build on this year's successes by focusing on:

- Expanding youth programmes and increasing participation
- Strengthening partnerships with local organisations
- Developing further cultural exchange opportunities
- Continuing digital safety and cyberbullying education
- Increase in recruiting qualified staffing
- Enhancing staff and volunteer training, including:
    - Safeguarding
    - First Aid
    - Food hygiene

We will also continue to grow successful new projects such as the youth magazine and water sports programme, ensuring they remain a core part of our programme.

Delivery of Weekly Services
EHYCC continues to provide a consistent weekly timetable of activities including youth sessions, adult provision, and community support services delivered throughout the week, ensuring accessibility for all age groups.

EHYCC remains committed to strengthening community life, supporting young people, and providing opportunities that inspire growth, confidence, and connection. To use various communication channels, including our website, Facebook page, and targeted door-to-door leafleting within the local community and local park to publicise our events and programmes. We look forward to continuing this work in 2026/27 and building on another successful year.

Financial Sustainability
Despite our continued efforts, securing adequate funding to sustain the Club's operations remains a challenge. Liverpool City Council and EHYCC trustees are supported by a dedicated sessional fundraiser, who seeks additional funding opportunities.
We are grateful for the support received from external sources, for example, PH Holt, The Peoples Lottery, Million Hours fund and John Moore fund, which have allowed us to employ sessional support workers. The potential withdrawal of this funding would have adverse effects on EHYCC's operations.
We are always grateful to all supporters, partners, and stakeholders who contribute to the success and sustainability of EHYCC.

5 Structure, governance and management:
Edge Hill Youth and Community Centre Limited (EHYCC), as updated on 9 June 2016, is a charitable company limited by guarantee (registered in England and Wales, (No. 07659487), incorporated on 6th June 2011 and registered as a charity (No. 1146337) on 12th March 2012.

Legal status of Edge Hill Youth and Community Centre Limited: it is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The Board of Trustees also forms the Executive Committee, which appoints officers, who are responsible for the day-to-day running of the youth centre.

Edge Hill Youth and Community Centre Limited is managed and governed by a board of trustees, advisers, staff and volunteer representatives. The Management Committee meetings are held every three months and agenda items include finance, health and safety and staff reports.

The charitable company is governed by its Memorandum and Articles of Association, dated 12th May 2011 as updated 9 June 2016 and 27 November 2017.

6 Reference and Administrative details

Board of Trustees	The charitable company in governed by a Board of Trustees/Directors			
Trustees / Directors	Timothy Beaumont	Chairman/Director		
	Susan Dwyer	Director		
	Ronald Duncan	Director	resigned	18.02.2026
	Stephen Ramsdale	Director	appointed	06.02.2026
	Anne Devin	Secretary	appointed	01.11.2025
Honorary Treasurer	Liliya Logan		retired	31.03.2025
Company Number	07659487			
Charity Number	1146337			
Registered office	Martindale House 79 Durning Road Liverpool L7 5ND			
Independent Examiner	Samuel Evans BSc (Hons) FCA. Malthouse & Company Chartered Accountants America House, Rumford Court Rumford Place Liverpool Merseyside L3 9DD			
Bank	HSBC plc 99-101 Lord Street Liverpool L2 6PG			

7 Appointment of trustees

As set out in the Articles of Association, the chair of trustees is nominated by committee members. Four trustees are elected annually by the members of the charitable company attending the Annual General Meeting and serve for the ongoing period. The trustees have the power to co-opt up to two further members to fill specialist roles. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

8 Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.
During the induction day they meet
employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

9 Risk management

The main risks to which the charity is exposed, as identified by the trustees, have been considered and system have been established to mitigate those risks.

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of creditors' balances to ensure sufficient working capital.

Attention has also been focused on non-financial risks arising from fire, health and safety of staff and beneficiaries, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

10 Reserves policy

It is the policy of the charity to hold in unrestricted reserves the equivalent of three months running costs and redundancy costs provision. This policy will be reviewed in twelve months' time. The trustees discussed the following factors in arriving at their reserves policy:

money should only be kept in reserve for specific reasons;
Total club's unrestricted funds of £138,608 consists of:

- general fund of £98,138
- designated fund of £40,470, which includes:
  - 3 months of running costs of £18,900;
  - provision for redundancy costs of £21,570

In case of shortage of reserves for these purposes, the plans are: to work hard for the attraction of new funds for core costs. Total amount of funds held at the year-end is £174,198.

11 Going concern

The trustees have reviewed the circumstances of the youth centre and consider that adequate resources continue to be available to fund the activities of the club for the next twelve months.
The trustees are of the view that Edge Hill Youth and Community Centre Limited is a going concern. The trustees are aware that the lack of free reserves will provide a challenging environment in the year to come.
The Board confirms it has a reasonable expectation that the EHYCC has adequate resources to continue in operational existence for the next year. For this reason, they continue to adopt the going concern basis in preparing its financial statements.

12 Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Edge Hill Youth and Community Centre Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Company law requires the charity's trustees to prepare financial statements for each 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 for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board of Trustees/Directors

Timothy Beaumont, Chairman / Director, Tim Beaumont

Approved by the board of Trustees/Directors on 19 October 2026

Edge Hill Youth and Community Centre Limited

Independent Examiner's report to the Trustees/Directors for the Year Ended 31st March 2026

Independent Examiner's report to the trustees of Edge Hill Youth and Community Centre Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities and basis of report	As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.
Independent examiner's report	I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe: (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or (2) the accounts do not accord with those accounting records; or (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102))
Independent examiner's statement	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.

Name: Samuel Evans

Relevant professional qualification or body: BSs (Hons) FCA

Address: Malthouse & Company Chartered Accountants
America House, Rumford Court
Rumford Place
Liverpool
Merseyside
L3 9DD

Signature: S. A. E .....

Date: 20-10-2026 .....

Edge Hill Youth and Community Centre Limited
Statement of Financial Activities (including Income & expenditure account) for the Year Ended 31st March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2026	Total Funds 2025
		£	£	£	£
Income from:					
Donations	2a	755	7,900	8,655	55,900
Charitable activities	2b	19,278	81,053	100,331	101,150
Other	2c	13,308		13,308	14,896
Total income		**33,341**	**88,953**	**122,294**	**171,946**
Expenditure on:					
Charitable activities	3a, c	79,750	102,554	182,304	134,941
Other	3b	4,837		4,837	6,388
Redundancy payments	5				
Total expenditure		**84,587**	**102,554**	**187,141**	**141,329**
Net income (expenditure)		(51,246)	(13,601)	(64,847)	30,617
Transfer between funds	9a, b	2,498	(2,498)		
Gains (losses) on revaluation of fixed assets					
Net movements in funds		(48,748)	(16,099)	(64,847)	30,617
Prior year adjustment					
Reconciliation of funds:					
Total funds brought forward	9a, b	187,356	51,689	239,045	208,428
Total funds carried forward	9a, b	**138,608**	**35,590**	**174,198**	**239,045**

The statement of financial activities includes all gains and losses recognised in the year. All the above amounts relate to continuing operations of the charitable company.

The notes on pages 12 to 22 form part of these accounts.

Edge Hill Youth and Community Centre Limited
Balance Sheet as at 31st March 2026 company number 07659487

	Note	2026 £	2025 £
Fixed Assets:			
Tangible Fixed Assets	6	51,478	61,655
Current Assets:			
Debtors	7	2,839	2,640
Cash at bank and in hand		121,664	176,658
Total current assets		124,503	179,298
Liabilities:			
Creditors: amounts falling due within one year	8	1,783	1,908
Net current assets or liabilities		122,720	177,390
Total assets less current liabilities		**174,198**	**239,045**
The funds of the charity:			
Unrestricted Funds	9a	138,608	187,356
Restricted Funds	9b	35,590	51,689
Total charity funds		**174,198**	**239,045**

Exemption Statement:
For the year ending 31st March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees/Directors Responsibilities Statement:

- These accounts have been prepared in accordance with the provisions to companies subject to the small companies' regime (section 382 of the Companies Act 2006).
- The directors acknowledge their responsibility for:
  complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of its accounts, including preparing financial statements, which give a true and fair view of the state of the affairs of the charity, as at the end of each financial year and of its surplus and deficit for each financial year in accordance with the requirements of Section 394 and 395.
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

Approved by the Board of Trustees (Directors) and signed on their behalf on:

Timothy Beaumont, Chairman/Director: T Beaumont date: 19.10.26

Susan Dwyer, Trustee/Director: S. Dwyer MBE date: 19/10/26.

Edge Hill Youth and Community Centre Limited

Notes to the accounts for the Year Ended 31st March 2026

1 Accounting Policies

a) Basis of preparation:

The financial statements of the charitable company which is a public benefit entity under FRS102 have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - second edition edition) (effective 01 January 2019) Financial Reporting standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. Assets and liabilities are recognised at historical cost or transaction value.

b) Preparation of the accounts on a going concern basis:

Total funds in 2026 were 28% lower than in 2025 in total.
Management can confidently state that the company has the liquidity to meet its obligations and continue operating for the future of at least 12 months from the financial statement issuance date.
The Charity's operations are primarily funded by external grants from institutional donors, trusts, and foundations. In assessing the appropriateness of the going concern basis, the Trustees have reviewed the Charity's financial forecasts, cash flow projections, and the status of its grant pipeline for the period ending 31.03.2027
In the event that anticipated grant renewals face delays, the Charity maintains an unrestricted reserve fund equal to 3 months of core operational costs. Furthermore, management retains the operational flexibility to scale down variable project expenditures to match available funding levels. Consequently, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and continue to adopt the going concern basis in preparing the financial statements.

c) Income recognition:

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.
Donations are included as income in the Statement of Financial Activities when received.
Investment income is recognised when received and the amount can be measured reliably by the charity.
Income from charitable activities is recognised on an accruals basis and includes income recognised as earned (as the related services are provided) under contract.

d) Government Grants:

Government grants are recognised in the financial statements when there is a reasonable assurance that the charity will comply with the conditions attached to the grant and the grant will be received.
A grant that becomes receivable as compensation for expenses or losses, already incurred or for the purpose of giving immediate financial support to the company, with no future related costs, shall be recognised as income in the period in which it is receivable.

e) Expenditure recognition and irrecoverable VAT:

Expenditure is recognised once there is a legal or constructive obligation to make 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 shown under the heading
Expenditure on:

- charitable activities;
- other expenditure, those items not falling into any other headings;

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

f) Interest receivable:

Edge Hill Youth and Community Centre does not use deposit account and, therefore, does not have any income to invest.

g) Fund structure and accounting:

The charity funds consist of unrestricted and restricted funds. Unrestricted funds are available to spend on activities that further any 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.
Restricted funds are donations or grants, where the donor has specified to be solely used for particular areas of the charity's work.

h) Support costs:

Support costs are those functions that assist the work of the charity, but do not directly undertake charitable activities. Support costs include: special event, payroll and governance costs which support the Edge Hill Youth and Community Centre Limited activities. These costs have been allocated to unrestricted funds as there were no funds where such costs could be allocated. The basis on which support costs have been allocated is set out in note 4.

i) Operating leases and other financial commitments:

Commitments under non-cancellable operating leases are charged to the Statement of Financial Activities when payable. This, the only financial commitment, will result in the annual payment of a peppercorn rent.

j) Related Party Transactions

There were no material related party transactions during the year which require disclosure (2025: nil).

k) Fixed assets:

Individual fixed assets costing £200 or more are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Equipment 20% per annum: reducing balance depreciation method. Provision depreciation for additions in the year has been made on the basis of length of ownership.
Property 20% per annum: straight line depreciation method.
Vehicle 15% per annum: reducing balance depreciation method. Provision for additions made on the basis of the length of ownership.

l) Debtors:

Debtors are recognised as the settlement amount due. Prepayments are valued at the amount prepaid.

m) Cash at bank and in hand:

Cash at bank and in hand is held to meet short-term cash commitments as they fall due, rather than for investment purposes.

n) Creditors and provisions:

Creditors are recognised where the charity has a present obligation resulting from a past event and the amount due to settle the obligation can be measured or estimated reliably. Accruals are valued at the amount estimated as required in each situation.

o) Financial instruments:

The Edge Hill Youth and Community Centre Limited only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Pension:

The charitable company operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the period to which they relate.
The employer's contributions made to the scheme were £997 (2025: £997) with employer's contribution rate of 3% of pensionable pay.

The Edge Hill Youth and Community Centre Limited acts as agent in collection and paying over employee pension contributions.
There were no outstanding contributions as at balance sheet date.

q) Corporation taxation:
The charity is exempt from tax on income and grants falling within the Part 11 of the Corporation Tax Act 2010 to the extent that these are applied to its charitable objects.

r) Redundancy payments:
Redundancy payments are amounts payable as a result of a decision made by the Trustees to terminate an individual's employment, or an individual's decision to accept voluntary redundancy. Payments are charged on an accruals basis to the relevant activity in the SOFA.

2 Income from:

a) Analysis of Income from donations:

	2026	**2025**
	£	£
Donations:		
Unrestricted	755	50,500
Restricted	7,900	5,400
Total income from donations	**8,655**	**55,900**

The income from donations in 2026 of £8,655 (2025: £55,900), includes an unrestricted donation of £500 from Liverpool City Council – energy cost help; from individuals of £255; restricted donation of £400 from The Send a Child to Hucklow – for Gulliver's World trip; from anonymous donor of £7,500

b) Analysis of Income from charitable activities:

	2026	**2025**
	£	£
Restricted:	81,053	81,013
Unrestricted:		
LCC-manager salary grant	19,278	20,137
Total income from charitable activities	**100,331**	**101,150**

Restricted income and expenditure breakdown by funders shown on page 17 in a section 9b "Analysis of movements in restricted funds"

c) Analysis of other income:

	2026	**2025**
	£	£
Unrestricted other:		
Canteen receipts	4,980	6,236
Member subscriptions	2,396	2,937
Activities subscriptions	3,054	1,814
Acupuncture sessions – income		20
Club rent out	1,855	3,118
Pension group subscriptions	1,023	771
Total from other income	**13,308**	**14,896**
Total income:	**122,294**	**171,946**

3 Expenditure on:

a) Analysis of expenditure on charitable activities:

Unrestricted:	**2026**	**2025**
	£	£
Manager salary	19,278	20,137
Running costs	43,063	35,797
Insurance costs	2,902	2,589
Minibus costs	1,634	1,767
Depreciation	10,177	12,016
Redundancy payments		
Governance costs (see note 4)	34	34
Support costs (see note 4)	2,662	2,726
Total:	**79,750**	**75,066**

b) Analysis of other unrestricted expenditure:

	2026	**2025**
	£	£
Canteen expenses	3,809	4,353
Activities subscriptions expenses	51	952
Pension group subscription expenses	977	1,083
Total other expenditure	**4,837**	**6,388**
Total expenditure on unrestricted funds	**84,587**	**81,454**

c) Analysis of expenditure on charitable activities:

Restricted:	**2026**	**2025**
	£	£
Louis Nicholas - 1	4,497	352
Anonymous	1,250	
Rathbone Trust	1,275	
The Sackler Trust	7,909	2,091
P H Holt Fund - 3	6,240	9,360
MPAC- May half term		1,500
MPAC- Summer play	10,502	11,546
MPAC- Oct half term		
N W Housing - x-mas		250
MPAC- Feb half term		
MPAC-Easter 2026	20	
MPAC-Easter 2024		2,879
MPAC-Easter 2025	2,480	520
LCVS -G Bibby		269
The Send a Child to HUCKLOW Fund	400	400

Award for All	10,000	9,167
Merseyside Police 2025	1,178	
Police Fund 2024		500
Cheshire Police 2025		
Shepherd Street Trust	1,000	
Johnson Foundation	1,036	
Million Hours Fund	21,021	8,569
Elizabeth Rathbone	3,000	
LCC - Community Together	1,711	
Riverside	2,895	
West Derby Waste Lands Charity - 3	630	2,370
JMF	5,000	7,500
Feeding Liverpool - 2 2023		1,636
Feeding Liverpool - 3 2024	322	428
Feeding Liverpool - 5 2025	6,450	
Feeding Liverpool - 4 2024	1,897	4
EL Rathbone Charitable Trust		534
Public Health	200	
Food for Life = Plants & Share	19	
Better Youth Spaces	11,622	
Total expenditure on restricted funds	**102,554**	**59,875**
Total expenditure	**187,141**	**141,329**

4 Support and governance costs:

Edge Hill Youth and Community Centre Limited initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Support and governance costs are charged to general fund.

Analysis of support and governance costs:

	General support	Governance support	Total
	£	£	£
Independent Examiner fee	1,140		1,140
Consultancy fee	916		916
Accountancy service	606		606
Companies House		34	34
	2,662	34	**2,696**

5 Analysis of staff costs and trustee's remuneration and expenses:

	2026	2025
	£	£
Wages and salaries	49,312	48,625
Social security costs		
Employer pension costs	997	997
	50,309	**49622**

No employees had emoluments in excess of £60,000 (2025: nil).

Employer's pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to unrestricted funds £678 (2025: £735) and to restricted funds £319 (2025: £262).
The Manager of the Centre, who is the key management personnel of the company has received remuneration of £40,477 for the reporting period (2025: £40,477). Treasurer of Edge Hill Youth and Community Centre Limited, who works as a volunteer, has received recompense for the service of £750 in the year (2025: £1,500). This was charged to general fund.
The other charity trustees were not paid or received any other benefits from employment with the Edge Hill Youth and Community Centre Limited, in the year (2025: nil); neither were they reimbursed expenses during the year (2025: nil). No charity trustees received payment for professional or other services supplied to the charity (2025: nil).

Staff number:

The average monthly head count was 3 staff (2025: 3). All of them are employed in performance of charitable activities.

6 Tangible fixed assets

	Total fixed assets
	£
Cost:	
Balance at 01 Apr 2025	87,225
Additions	
Equipment written OFF	
Balance at 31 Mar 2026	**87,225**
Accumulated depreciation:	
Balance at 01 Apr 2025	25,570
Charge for the period	10,177
Equipment depreciation written OFF	
Balance at 31 Mar 2026	**35,747**
Net book value at 31 Mar 2026	**51,478**
Net book value at 31 Mar 2025	61,655

7 Debtors:

	2026	**2025**
	£	£
Prepayments	2,839	2,640
Other debtor		
	2,839	**2,640**

8 Creditors:

	2026	2025
	£	£
Accruals	1,190	1,070
Sundry creditors	593	838
	1,783	**1,908**

9 Analysis of charitable funds:

a) Analysis of movements in unrestricted funds:

	Balance 01 Apr 2025	Incoming resources	Resources expended	Trans-fers	Gains & Losses	Funds 31 Mar 2026
Unrestricted funds:	£	£	£	£	£	£
a) General fund	148,356	33,341	84,587	1,028		98,138
b) Designated fund:						
i) running cost reserve	18,000			900		18,900
ii) redundancy cost provision	21,000			570		21,570
total unrestricted	**187,356**	**33,341**	**84,587**	**2,498**		**138,608**

Name of unrestricted funds	**Description, nature and purpose of the fund**
General fund:	The "free reserves", after allowing for designated fund includes: • property assets fund, which is a value of unrestricted funds represented by the tangible fixed assets owned, and used by the charity on an on-going basis; • the remaining fund is used to finance the charity's core costs.
Designated fund:	This fund includes: • running costs reserve for 3 months of £18,900 (2025: £18,000) which has been set aside by the trustees to fund urgently occurring unforeseen expenses. • redundancy costs provision of £21,570 (2025: £21,000).

b) Analysis of movements in restricted funds:

	Balance 01 Apr 2025	Incoming resources	Resources expended	Transfers	Gains & Losses	Funds 31 Mar 2026
	£	£	£	£	£	£
The Louis Nicholas Residuary Charitable Trust – 1	4,648		4,497			151
Anonymous Trust – 2		7,500	1,250			6,250
Rathbone Trust	2,206		1,275			931
The Sackler Trust	7,909		7,909			
PH Holt – 3	6,240		6,240			
MPAC- May half term						
MPAC- Summer play		13,000	10,502	(2,498)		
MPAC- Oct half term						
MPAC- Easter 2026		3,000	20			2,980
MPAC- Easter 2025	(520)	3,000	2,480			
LCVS-Bibby	925					925
The Send a Child to HUCKLOW		400	400			
Award for All	10,833		10,000			833
Merseyside police 2025		3,617	1,178			2,439
Cheshire Police 2025		6,547				6,547
Shepherd Street		1,000	1,000			
Johnson Foundation		2,000	1,036			964
Million Hours Fund	6,199	14,822	21,021			
The Elizabeth Rathbone Charitable Trust	3,000		3,000			
LCC – Communities Together	2,300		1,711			589
Riverside		8,686	2,895			5,791
West Derby Waste Land – 3	630		630			
JMF	5,000		5,000			
Feeding Liverpool - 3 2024	322		322			
Feeding Liverpool – 5 2025		6,450	6,450			
Feeding Liverpool – 4 2024	1,897		1,897			
Public Health		7,309	200			7,109
Food for Life Get Together Fund	100		19			81
Better Youth Spaces		11,622	11,622			
total restricted	**51,689**	**88,953**	**102,554**	**(2,498)**		**35,590**
Total	**239,045**	**122,294**	**187,141**			**174,198**

Restricted funds apportionment:
Funds held on specific trusts under charity law are classed as restricted funds.

c) Disclosure of transfer between general and restricted funds:

Restricted funds shared overheads - transfer to unrestricted	2,498
Total:	2,498

Name of restricted funding bodies:	**Description, nature and purpose of the fund**
The Louis Nicholas Residuary Charitable Trust - 1	Donation towards residential trips and activities in 2025.
Anonymous Donor	Donation of £7,500 towards Youth Club Nights. For 12 months.
Rathbone Trust Company	Towards improving the lives of residents in the Edge Hill area.
The Sackler Trust	Towards youth activities at weekly youth club & Residential trips for Summer 2024 onwards. Spent in full. Account closed.
P H Holt Foundation – 3	Towards sessional staff salaries and various activities for young people, 2 years grant of £18,720. (part of 2nd year) Spent in full. Account closed
MPAC - Merseyside Play Action Centre + HAF= Healthy Activity and Food grant programme +OPAL Steering group (on behalf of LCVS)	To provide play schemes during the year such as Easter, May half term, summer play, Oct half term, Feb half term. Also, to support celebration of events: Halloween, Christmas. This year we have not received anything for May, Oct, Feb half terms and for Halloween and Christmas as well. Grants received are spent in full in the correct period.
MPAC – Sutton Croft -Easter 2025	To provide play schemes during the Easter Half Term 2025. This grant was received on 01.04.25. Spent in full. Account closed
MPAC – Sutton Croft -Easter 2026	To provide play schemes during the Easter Half Term This grant has been received 26.03.26 to spend for Easter 2026.
LCVS - G Bibby	To support local charity for various activities.
The Send a Child to HUCKLOW	This donation was towards experiences during the Send a Child to HUCKLOW week – Gulliver's World trip. Spent in full. Account closed
Award for All	Toward the core activities of the centre. 2 years grant of £20,000. (part of 2nd year). This grant for 2 years and 1 month left for April 2026. The grant will be closed in the next reporting period.

Merseyside Police 2025	Merseyside Police were able to contribute £3,617 to assist the charity in helping the people of Merseyside.
Cheshire Police 2025	The money forfeited from drug dealers and ordered to be paid to a charity during June 2025 will go to Edge Hill Youth and Community Centre, for residential and camping trips.
Shepherd Street Trust	Towards funding to pay for activities for young people from low-income families taking part in a residential or camping trip during the summer or planned trip in October 2025. Spent in full. Account closed
Million Hours Fund	Towards staff salaries for additional weekends youth provision. Grant awarded in total of £32,294 for 116 weeks. Started from 01 February 2024. Spent in full. Account closed
The Elizabeth Rathbone Charitable Trust	Towards the costs of two 4-night residential trips for 30 children from Liverpool at the Playaway Centre in North Yorkshire. Spent in full. Account closed
LCC – Communities Together	For EHYCC young people to visit several ethnic minority Centers in Liverpool & Birkenhead, and Exchange trips, if possible, too. And Monthly Workshop at EHYCC to discuss / chat about different cultures.
West Derby Waste Land – 3	Toward a number of residential and day trips throughout the year. Spent in full. Account closed
JMF	Towards sessional staff salaries, grant £22,500 for 3 years. This is the end of third year. Spent in full. Account closed
Feeding Liverpool – 3 2024	Aim of this fund is to support, by providing food, for those residents who are in need in this difficult time. We received this grant for 3rd time. Part of it - £500 awarded to help centre with energy cost this year. Spent in full. Account closed
Feeding Liverpool – 5 2025	To provide food for those residents who are in need. We received this grant for 5th time. Spent in full. Account closed
Feeding Liverpool – 4 2024	To provide food for those residents, who are in need. We received this grant for 4th time and all awarded amount for food only. Spent in full. Account closed
Public Health Youth Work Innovation Grant – PHASE 2	Towards Summer Outreach Programme for the period of 12 months and for Well Being Workshops (Sundays only).

Food for Life, Get Together Fund	Toward gardening activities. Still have a balance left.
Better Youth Spaces Fund	Towards – supply and fit entrance screen and two doorbell cameras. Spent in full. Account closed

10 Analysis of Net Assets between funds:

	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted fund:			
General fund	51,478	46,660	98,138
Designated funds:			
• running costs reserve		18,900	18,900
• redundancy costs provision		21,570	21,570
	51,478	**87,130**	**138,608**
Restricted funds:			
Louis Nicholas		151	151
Residuary Charitable Trust – 1			
Anonymous		6,250	6,250
Rathbone Trust Company		931	931
MPAC – Easter 2026		2,980	2,980
LCVS-G Bibby		925	925
Award for All		833	833
Merseyside Police 2025		2,439	2,439
Cheshire Police 2025		6,547	6,547
Johnson Foundation		964	964
LCC – Community Together		589	589
Riverside		5,791	5,791
Public Health		7,109	7,109
Food for Life -		81	81
Better Youth Spaces			
		35,590	**35,590**
Total:	**51,478**	**122,720**	**174,198**

11 Operating lease commitments:

a) amount due in 12 months	£10
b) amount due in 2 – 5 years	£40
c) amount due after more than 5 years	£290

12 The Statement of Financial Activities at 31.03.2025:

	Unrestricted Fund £	Restricted Funds £	Total Funds 2025 £
Income from:			
Donations	50,500	5,400	55,900
Charitable activities	20,137	81,013	101,150
Other	14,896		14,896
Investments			
Total income	**85,533**	**86,413**	**171,946**
Expenditure on:			
Charitable activities	75,066	59,875	134,941
Other	6,388		6,388
Redundancy payments			
Total expenditure	**81,454**	**59,875**	**141,329**
Net income (expenditure)	4,079	26,538	30,617
Transfer between funds	2,602	(2,602)	
Gains (losses) on evaluation of fixed assets			
Net movements in funds	6,681	23,936	30,617
Reconciliation of funds:			
Total funds brought forward	180,675	27,753	208,428
Total Funds carried forward	**187,356**	**51,689**	**239,045**

Edge Hill Youth and Community Centre Limited

Detailed Statement of Financial Activities for the Year Ended 31st March 2026

Income:	**2026**	**2025**
	£	£
Donation – unrestricted	255	500
Donation – restricted	7,900	5,400
Unrestricted - grants	19,278	20,137
Running cost cover – donation	500	50,000
Restricted grants	81,053	81,013
Canteen receipts	4,980	6,236
Member's subscriptions	2,396	2,937
Activities subscriptions	3,054	1,814
Acupuncture session income		20
Club hire	1,855	3,118
Pension group subscriptions	1,023	771
Investment income		
Gross income in the reporting period	**122,294**	**171,946**
Expenditure:		
Wages and salaries	50,309	49,622
Rent and rates	499	1,730
Insurances	2,902	2,589
Heat & light	7,394	7,299
Travelling	77	51
Office costs	624	256
Other expenses	2,806	2,008
Telephone, internet	1,330	1,477
Cleaning materials	208	252
Premises costs	6,729	1,730
Vehicle costs	1,634	1,767
General maintenance	592	691
Activities	53,817	45,971
Fundraising costs	5,548	5,759
Canteen expenses	3,809	4,353
Volunteers' expenses	82	138
Staff training		
Subscriptions	474	471
Companies house	34	34
Bank charges	22	69
Wages on restricted funds	30,407	
Casual worker salary	1,605	1,520
Sessional staff - other	3,400	
Accountancy service	606	506
Independent Examiner costs	1,140	1,020
Consultancy fee	916	
Total expenditure for the reporting period	**176,964**	**129,313**
Depreciation and charges for impairment of fixed assets	10,177	12,016
Loss on fixed asset disposal	--	--
Grand total expenditure in the reporting period	**187,141**	**141,329**
Net expenditure for the financial year	**(64,847)**	**30,617**

(This page does not form part of the statutory accounts.)