Award Solutions

Charity No. 1147053

Company No. 07684229

Trustees' Report and Unaudited Accounts

31 December 2025

Award Solutions
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 December 2025.
The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07684229

Charity No. 1147053

Principal Office

Room 22 The Annex
South Sefton Community Learning Centre
53 Cambridge Road
Seaforth
L21 1EZ

Registered Office

Room 22 The Annex
South Sefton Community Learn
53 Cambridge Road
Seaforth
L21 1EZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M.J. Byrne	
P.T. Maguire	(Resigned 27 June 2025)
E.T. Murphy	(Resigned 27 June 2025)
J. Riding	
G.C. Smith	

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Bankers

The Co-operative Bank
1 Balloon Street
Manchester
M60 4EP

OBJECTIVES AND ACTIVITIES

To act as a resource for young people living in Sefton and surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities, in particular but not exclusively the delivery of Duke of Edinburgh's award, as a means of:

(a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;

(b) advancing education;

(c) relieving unemployment;

(d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

We have had a fantastic 2025. The trailer has had another make over with it organized to help us find things, so it all looks as it should. We have worked with over 550 young people completing indoor and outdoor activities to help provide a new experience and enjoyment they otherwise would not have had. We have used grant money wisely, to benefit young people, who could not afford to do the activities otherwise. We are moving forward with work with other organisations and to grow and develop new relationships which will hopefully be fruitful. Local children now see us as a safe space to make new friends and socialise. We are finding that with the current economic crisis we as with others are having to think and be creative to enable , young people, staff and volunteers to benefit from Award Solutions.

Socialising and Mental health are important and it is through activities that we can grow and heal. The recognition nationally of the benefit of indoor and outdoor activities to human growth and development is now so much more public and not restricted to theory that we can only build on what we have already proved can work. We look forward to 2026 with a brighter future knowing that we can benefit more young people and vulnerable adults by doing what see as our core ethos - Supporting young people, volunteers and leaders to develop and learn through delivering quality accredited awards, and activities (indoor and outdoor).

FINANCIAL REVIEW

During the 12 months ended 31 December 2025 the charity had income of £71,776 (2024: £78,311) and expenditure of £70,901 (2024: £90,213). There was a surplus during the period of £875 (2024 Deficit of (£11,902). At 31 December 2025 assets exceeded liabilities by £11,197. Liabilities included a loan of £3,500 from Jean Riding, a trustee.

The reserves policy is to hold unrestricted reserves equal to at least at least 6 months' expenditure.

A loan from Jean Riding was used to provide working capital. The terms of the loan are open, payment is due when the charity is prepared, and Trustees agree it can be paid back in instalments or in a whole, it is not repayable on demand.

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. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

J. Riding
Trustee
04 September 2026

Independent Examiner's Report to the trustees of Award Solutions

I report to the charity trustees on my examination of the financial statements of Award Solutions for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 financial statements 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 statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.

Ian Wright

Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
04 September 2026

Award Solutions

Statement of Financial Activities

for the year ended 31 December 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	11,483	11,483	28,122
Charitable activities	5	60,293	60,293	50,189
Total		71,776	71,776	78,311
Expenditure on:				
Charitable activities	6	70,901	70,901	90,213
Total		70,901	70,901	90,213
Net gains on investments		-	-	-
Net income/(expenditure)		875	875	(11,902)
Transfers between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		875	875	(11,902)
Other gains and losses				
Net movement in funds		875	875	(11,902)
Reconciliation of funds:				
Total funds brought forward		10,322	10,322	22,224
Total funds carried forward		11,197	11,197	10,322

Award Solutions

Summary Income and Expenditure Account

for the year ended 31 December 2025

	2025 £	2024 £
Income	71,776	78,311
Gross income for the year	71,776	78,311
Expenditure	70,901	90,213
Total expenditure for the year	70,901	90,213
Net income/(expenditure) before tax for the year	875	(11,902)
Net income /(expenditure)for the year	875	(11,902)

Award Solutions
Balance Sheet

at 31 December 2025

Company No. 07684229	**Notes**	**2025**	**2024**
		£	**£**
Current assets			
Debtors	8	664	-
Cash at bank and in hand		15,293	15,082
		15,957	15,082
Creditors: Amount falling due within one year	9	(1,260)	(1,260)
Net current assets		14,697	13,822
Total assets less current liabilities		14,697	13,822
Creditors: Amounts falling due after more than one year	10	(3,500)	(3,500)
Net assets excluding pension asset or liability		11,197	10,322
Total net assets		11,197	10,322
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		11,197	10,322
		11,197	10,322
Total funds		11,197	10,322

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 04 September 2026

And signed on its behalf by:

J. Riding
Trustee
04 September 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity 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 functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Award Solutions

Notes to the Accounts

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	18,669	9,453	28,122
Charitable activities	50,189	-	50,189
Total	68,858	9,453	78,311
Expenditure on:			
Charitable activities	80,760	9,453	90,213
Total	80,760	9,453	90,213
Net income	(11,902)	-	(11,902)
Net income before other gains/(losses)	(11,902)	-	(11,902)
Other gains and losses:			
Net movement in funds	(11,902)	-	(11,902)
Reconciliation of funds:			
Total funds brought forward	22,224	-	22,224
Total funds carried forward	10,322	-	10,322

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Grants and Donations	583	583	1,305
Sefton MBC	10,000	10,000	10,000
UK Youth	-	-	6,953
Community Foundation	-	-	2,500
Sefton MBC Figure It Out	-	-	5,466
Sefton MBC Multiply Number Program	-	-	1,548
Sefton MBC	-	-	350
Police and Crime Commission	900	900	-
	11,483	11,483	28,122

5 Income from charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Activity Fees	60,293	60,293	50,189
	60,293	60,293	50,189

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities			
Activity Fees	52,747	52,747	70,016
Admin costs			
Employee costs	11,022	11,022	13,424
Motor and travel costs	65	65	272
Premises costs	-	-	338
General administrative costs	6,433	6,433	5,715
Legal and professional costs	634	634	448
	70,901	70,901	90,213

7 Staff costs

	2025	2024
Salaries and wages	10,969	13,309
Pension costs	53	115
	11,022	13,424

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

8 Debtors

	2025	2024
	£	£
Other debtors	664	-
	664	-

9 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Other loans	1,000	1,000
Accruals	260	260
	1,260	1,260

10 Creditors:

amounts falling due after more than one year

	2025	2024
	£	£
Other loans	3,500	3,500
	3,500	3,500

11 **Movement in funds**

	At 1 January 2025	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	10,322	71,776	(70,901)	11,197
Total funds	10,322	71,776	(70,901)	11,197

12 **Analysis of net assets between funds**

	Unrestricted funds	Total
	£	£
Net current assets	14,697	14,697
Creditors due in more than one year and provisions	(3,500)	(3,500)
	11,197	11,197

13 **Reconciliation of net cash / (net debt)**

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash and cash equivalents	15,082	211	15,293
	15,082	211	15,293
Borrowings	(4,500)	-	(4,500)
	(4,500)	-	(4,500)
Net cash / (net debt)	10,582	211	10,793

FRS 102 requires and entity to report changes in net debt in the accounting period. Award Solutions does not carry any debt or other borrowings, except for loans from the director, and has a positive net cash position

14 **Commitments**

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	53	115

15 **Related party disclosures**

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.