

COMPANY REGISTRATION NUMBER: 00973358
CHARITY REGISTRATION NUMBER: 500132

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2023

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT)
YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name CCS (Birmingham) Limited

Charity registration number 500132

Company registration number 00973358

Principal office and registered office E.R Mason Youth Centre
40 Irving Street
Birmingham
B1 1DH

The trustees

R Otto
E Wright
P T Hoppner

Independent examiner LANGARD LIFFORD HALL LIMITED Accountants and
Registered Auditors
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT) (continued)
YEAR ENDED 31 MARCH 2023

Structure, governance and management

(a) Constitution, Policies and Objectives

CCS (Birmingham) Limited trading as E.R Mason Youth Centre is constituted by its memorandum of articles. Its objects are as follows:-

To advance education and to relieve poverty, distress and sickness in the City of Birmingham.

(b) Method and Appointment or Election to the Board of Directors

CCS (Birmingham) Limited trading as E.R Mason Youth Centre will appoint a chairperson as shall be approved by the board of Directors, a Chairperson who will preside at the meetings of the Board of Directors.

Individual membership can be granted by the board of Directors to anyone to uphold the principles and tenets of CCS (Birmingham) Limited trading as E.R Mason Youth Centre.

(c) Policies Adopted for the Induction and Training of members of the Board of Directors.

Members of the board of Directors are generally professional or business people.

Appropriate training will be offered to any member who would benefit from this kind of support in helping them play a full part as a member of the board of Directors.

(d) Organisational Structure and Decision Making

The affairs of CCS (Birmingham) Limited trading as E.R Mason Youth Centre are managed and regulated in accordance with CCS (Birmingham) Limited trading as E.R Mason Youth Centre's Constitution. It is the duty of the board of directors to ensure that the objects of CCS (Birmingham) Limited trading as E.R Mason Youth Centre are achieved. The board of directors shall also have control of and be responsible for the supervision of the affairs of CCS (Birmingham) Limited trading as E.R Mason Youth Centre including:-

1. Development and achievement of strategies designed to ensure that CCS (Birmingham) Limited Trading as E.R Mason Youth Centre's objects are as defined by the constitution and are fulfilled.
2. The appointment of sub-committees to deal with specific aspects of CCS (Birmingham) Limited trading as E.R Mason Youth Centre's work.
3. Development of budgets, control of expenditure and provision of necessary funds.
4. Management of CCS (Birmingham) Limited trading as E.R Mason Youth Centre's assets and subject as aforesaid, shall have full power to take such action as it may think desirable in matters affecting the work and interests of CCS (Birmingham) Limited trading as E.R Mason Youth Centre.

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT) (continued)
YEAR ENDED 31 MARCH 2023

The Board of Directors shall appoint and give directions to such paid or honorary officers as it may require. A general meeting of CCS (Birmingham) Limited trading as E.R Mason Youth Centre shall be held once a year at which the annual accounts of CCS (Birmingham) Limited trading as E.R Mason Youth Centre shall be laid before this meeting.

Full accounts shall be kept of the sums of money received and expended and of the matters in respect of which such receipts and expenditure have taken place and of the assets, credits and liabilities of CCS (Birmingham) Limited trading as E.R Mason Youth Centre and a balance sheet shall be prepared and printed not less than once a year. At least once in each year the accounts of CCS (Birmingham) Limited trading as E.R Mason Youth Centre shall be examined and the correctness of the balance sheet ascertained by one or more properly qualified independent examiners. Subject to any reasonable restrictions that may be imposed by the board of directors as to the time and manner of inspecting the same, accounts shall be open to any member.

(e) Risk Management

The board of directors have examined and considered the major strategic, business and operational risks to CCS (Birmingham) Limited Trading as E.R Mason Youth Centre; and confirm that systems have been established to limit and manage the risks identified.

Objectives and activities

(a) Strategies for achieving objectives

The Board of Directors and its steering Group meet on a regular basis to ensure the objectives are being met. The day to day running of CCS (Birmingham) Limited Trading as E.R Mason Youth Centre is the responsibility of the Senior Youth Worker.

(b) Activities for Achieving Objectives

Fund raising activities are ongoing. Existing and potential new sources of donations are contacted regularly with the assistance of members appointed by the Board of Directors.

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT) (continued)
YEAR ENDED 31 MARCH 2023

Achievements and performance

Review of Activities

The Board of Directors report a surplus for the year of £12,761 (2022: £11,994). This surplus has resulted in a net increase in funds for the year of £12,761, which have been added to the accumulated fund brought forward, leaving a balance on the accumulated fund at 31 March 2023 of £50,680 (2022: £37,919).

Financial review

(a) The board of Directors operates to carry out work to ensure the objects of the charity are fulfilled. The board of Directors operates youth work at E.R Mason Youth Centre under a licence from the Ernest Mason Youth Foundation to carry out the wishes of the founder Ernest Mason. Each year the foundation gives its revenue to assist in the running of E.R Mason Youth Centre.

(b) Principal funding comes from Room hire, Grants, Birmingham City Council, donations and fund raising activities.

Plans for future periods

Since the end of the financial year, the Board of Directors has continued to support fundraising and are determined to increase revenue.

CCS (Birmingham) Limited trading as E.R Mason Youth Centre has an ongoing relationship with the Ernest Mason Youth Foundation which has supported it financially since the inception of the youth centre in 1963.

The directors will continue to monitor cash flows to ensure the company has sufficient funds to meet its liabilities as and when they fall due.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S
REPORT) *(continued)*
YEAR ENDED 31 MARCH 2023

The trustees' annual report was approved on 14 December 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'E Wright', written in a cursive style.

E Wright
Trustee

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CCS
(BIRMINGHAM) LIMITED
YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the financial statements of CCS (Birmingham) Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

The trustees, who are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of 'Accounting body'.

Independent examiner's statement

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

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.

Langward Lifford Hall Limited

LANGWARD LIFFORD HALL LIMITED
Accountants and Registered Auditors
Independent Examiner

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

14 December 2023

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and grants	5	36,500	47,334	83,834	76,593
Charitable activities	6	23,620	-	23,620	12,764
Investment income	7	104	-	104	3
Total income		<u>60,224</u>	<u>47,334</u>	<u>107,558</u>	<u>89,360</u>
Expenditure					
Expenditure on charitable activities	8,9	55,257	39,540	94,797	77,366
Total expenditure		<u>55,257</u>	<u>39,540</u>	<u>94,797</u>	<u>77,366</u>
Net income and net movement in funds		<u>4,967</u>	<u>7,794</u>	<u>12,761</u>	<u>11,994</u>
Reconciliation of funds					
Total funds brought forward		5,113	32,806	37,919	25,925
Total funds carried forward		<u>10,080</u>	<u>40,600</u>	<u>50,680</u>	<u>37,919</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

	Note	2023 £	£	2022 £	£
Current assets					
Debtors	13	6,119		1,250	
Cash at bank and in hand		55,342		46,060	
		<u>61,461</u>		<u>47,310</u>	
Creditors: amounts falling due within one year	14	<u>10,781</u>		<u>9,391</u>	
Net current assets			<u>50,680</u>		<u>37,919</u>
Total assets less current liabilities			<u>50,680</u>		<u>37,919</u>
Net assets			<u>50,680</u>		<u>37,919</u>
Funds of the charity					
Restricted funds			40,600		32,806
Unrestricted funds			10,080		5,113
Total charity funds	16		<u>50,680</u>		<u>37,919</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 December 2023, and are signed on behalf of the board by:



E Wright
Trustee

The notes on pages 9 to 15 form part of these financial statements.

CCS (BIRMINGHAM) LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is E.R Mason Youth Centre, 40 Irving Street, Birmingham, B1 1DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As with many charities funding of the activities is very difficult. Local Government have withdrawn a significant amount of financial support and the charity is finding itself looking more to businesses and individuals to fund its ongoing day to day expenses. The charity receives most of its funding from The Ernest Mason Youth Foundation and funds are expected to continue in the future. However with a tightening of income from low interest rates and dividend returns the income stream has a limit, which if expenditure continues to rise this will be insufficient to sustain the charity. The trustees are well aware of the restrictions and are continually looking for new funding sources.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

CCS (BIRMINGHAM) LIMITED**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2023****3. Accounting policies** *(continued)***Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors at which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities (SOFA) when charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and is probable that the income will be received. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when received. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity become unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be qualified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as charity earns the right to consideration by its performance.

CCS (BIRMINGHAM) LIMITED**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2023****3. Accounting policies** *(continued)***Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimate usage as set out in the notes to the accounts.

Financial instruments**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Company is Limited by Guarantee and is registered as a Charity (Registered Number 500132). The members of the company are the Directors. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member.

CCS (BIRMINGHAM) LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	21,500	-	21,500
Grants			
Grants	15,000	47,334	62,334
	<u>36,500</u>	<u>47,334</u>	<u>83,834</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	21,550	-	21,550
Grants			
Grants	32,000	23,043	55,043
	<u>53,550</u>	<u>23,043</u>	<u>76,593</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hire of premises	23,620	23,620	11,145	11,145
Miscellaneous	-	-	1,619	1,619
	<u>23,620</u>	<u>23,620</u>	<u>12,764</u>	<u>12,764</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	104	104	3	3
	<u>104</u>	<u>104</u>	<u>3</u>	<u>3</u>

CCS (BIRMINGHAM) LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Youth centre	52,742	29,786	82,528
Youth events	25	9,754	9,779
Support costs	2,490	-	2,490
	55,257	39,540	94,797

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Youth centre	60,729	4,048	64,777
Youth events	869	8,642	9,511
Support costs	3,078	-	3,078
	64,676	12,690	77,366

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Youth centre	82,512	16	2,490	85,018	67,855
Youth events	9,779	-	-	9,779	9,511
	92,291	16	2,490	94,797	77,366

10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,490	2,340

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	51,398	33,883
Employer contributions to pension plans	16	46
	51,414	33,929

CCS (BIRMINGHAM) LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

11. Staff costs *(continued)*

The average head count of employees during the year was 16 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Administration	16	5

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No trustees received any remuneration, benefits or reimbursement of expenses during the year.

13. Debtors

	2023	2022
	£	£
Trade debtors	6,119	1,250

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,717	7,237
Accruals and deferred income	1,500	1,500
Social security and other taxes	414	528
Other creditors	150	126
	10,781	9,391

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £16 (2022: £46).

CCS (BIRMINGHAM) LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>5,113</u>	<u>60,224</u>	<u>(55,257)</u>	<u>10,080</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>3,472</u>	<u>66,317</u>	<u>(64,676)</u>	<u>5,113</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>32,806</u>	<u>47,334</u>	<u>(39,540)</u>	<u>40,600</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	<u>22,453</u>	<u>23,043</u>	<u>(12,690)</u>	<u>32,806</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	20,797	40,664	61,461
Creditors less than 1 year	<u>(10,781)</u>	<u>-</u>	<u>(10,781)</u>
Net assets	<u>10,016</u>	<u>40,664</u>	<u>50,680</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	14,504	32,806	47,310
Creditors less than 1 year	<u>(9,391)</u>	<u>-</u>	<u>(9,391)</u>
Net assets	<u>5,113</u>	<u>32,806</u>	<u>37,919</u>