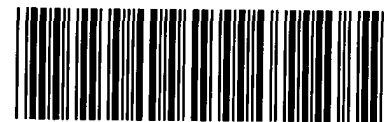


Company Number: 6846070  
Charity Number: 1129183

**Ainsdale Lunch and Leisure**  
(A Company Limited by Guarantee)  
**Annual Report**  
**&**  
**Financial Statements**  
**For the year ended**  
**31 March 2019**

WEDNESDAY



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04/12/2019

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COMPANIES HOUSE

Greater Merseyside Community Accountancy Service  
Sefton Council for Voluntary Service  
3rd Floor, Suite 3b  
Burlington House  
Crosby Road North  
Waterloo  
Liverpool  
L22 0LG

# Ainsdale Lunch and Leisure Contents

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# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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The Trustees, who are also Directors for the purposes of the Companies Act, present their annual report and financial statements of the charity for the year ended 31 March 2019. 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 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.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

## **Objectives and Activities**

The objects of the charity are and principal activities are, for the public benefit, to provide for:

- (a) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage;
- (b) the advancement of health;
- (c) the advancement of citizenship; and
- (d) such other similar purposes recognised by English Law as charitable as the charity shall determine from time to time.

The objects are to be achieved by, in particular but not so as to limit the generality of the foregoing, the establishment and running of a lunch and leisure club for the elderly and the vulnerable people of the Ainsdale neighbourhood of Southport and adjacent areas where practicable.

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

## **Achievements and Performance**

### **Volunteers**

All Ainsdale Lunch and Leisure (ALL) activities are supported by volunteers from the local community including some who have additional needs. We currently have 104 volunteers in total.

### **Lunch Club:**

Lunches are served daily and are two courses followed by tea or coffee. A lighter lunch is available through the Chapel Cafe. This is open Monday to Friday and acts as a focal point for those coming to Ainsdale Lunch and Leisure. For those unable to make their own way to the Centre we provide transport by volunteer drivers to enable them to come and share in the fellowship of lunch. We provide a 'meals on wheels' service which allows us to extend our lunch service to those within our community unable to travel. For some people our volunteer drivers can be the only social contact they have on a day to day basis.

# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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## **Achievements and Performance (cont...)**

During the year and with the help of our 104 volunteers we have been able to serve a total of 9,359 meals - an increase of 1,034 over the previous year:

- \* 5322 meals at the centre
- \* 2902 meals delivered to the housebound
- \* 771 meals to volunteers
- \* 364 meals to volunteers with additional needs

### **Leisure Activities:**

The total number of attendances at Health & Wellbeing activities during the reporting period was 4758 with the total number of attendances at Social activities being 9794. Average weekly attendance at both Health & Wellbeing and Social activities was 303.

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~~During the week the following activities have taken place:~~

Bowling, Table Tennis, One-to-One Computer Tuition and Family History, Activity Afternoon (games, jigsaws, bingo, quiz), Tai Chi, Knitting Group, Art Class, Sequence Dancing, Gentle Keep Fit, Patchwork Group, Line Dancing, French Conversation, Music For All, Yoga.

New activities this year include: Move & Soothe, 6 week Jive Course, English Country Dancing.

The Patchwork Group this year produced a quilt detailing the activities at ALL and this will be displayed in the Lounge as ALL's contribution to the building's Mission Statement.

### **Charity Shop:**

The shop is open 5 days a week and provides important revenue to support the work of the charity. Sales are also achieved through items listed on Ebay.

### **Garden:**

The Garden developed at the rear of the premises in conjunction with Ainsdale Methodist Church was officially opened by Tony Brough, Local Councillor, in June. Entertainment was provided by Bishop David Shepherd School and our own Music For All Group. This space is now used by both Church and ALL activities and is open to the Community. Vegetables, herbs and fruit grown in the garden have been used by the ALL kitchen in the preparation of meals.

### **Data Protection:**

During the year we have updated Data Protection and Privacy Policies in line with the GDPR Legislation. We have reviewed information held and obtained permission from all our members regarding their personal data.

# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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## **Networking:**

We continue to network with a variety of local organisations covering the health and social care sector. This enables us to exchange information and on occasions leads to partnership working. We work in partnership with local churches and schools. Once again, in partnership with Healthwatch Sefton and Ainsdale Methodist Church we hosted a health information exhibition alongside flu vaccinations provided by the local medical centre. We have continued to have a partnership with FareShare, Tesco and Asda. We worked with Sefton's Travel Awareness Day to promote safety on the roads.

We have continued to host the Ainsdale Forum in partnership with Sefton Pensioners Advocacy (SPAC).

We have worked closely with The Prince's Trust and Southport College in facilitating work experience for students and young people.

Talks/Presentations on the work of Ainsdale Lunch and Leisure have been given to Trefoil Guild, Older Persons Day and a Team of Occupational Therapists at Southport Hospital.

## **Fundraising & Donations:**

We would like to express our gratitude to all our supporters, volunteers and donors. Sefton Council continues to support our running costs and we extend our thanks to them. We are grateful to the Morgan Foundation and Tesco Bags For Help for their financial support. We thank Ainsdale Civic Society for the on-going use of their sound system which aids our activities and fundraising events.

We were also supported during the year by The Knights of St. Columba, Southport and Birkdale Provident Society and Southport Links Rotary. Other individuals/organisations have given donations both financial and 'in kind' and we value their commitment to Ainsdale Lunch and Leisure.

We continue to look at imaginative ways to raise money to support the charity, including selling Greetings Cards and Easter Chicks made by the Knitting Group.

A list of donors is available but will exclude any donors who wish to remain anonymous.

## **Financial Review**

The charity's total income was £132,099 (2018: £126,956) and the total expenditure was £136,453 (2018: £140,162). The principal source of funds was receipts from users of the lunch club and social activities as well as grant funding and donations. Expenditure on charitable activities of £136,354 related to the provision of the lunch club and social activities in support of the objectives of the charity. Free reserves, calculated as unrestricted funds less the net book value of fixed assets, were £36,830 at 31st March 2019.

## **Reserves Policy**

The Board of Trustees has examined the charity's requirements for reserves in light of the main risk to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six months of the resources expended. The charity's free reserves have reached their target level. These reserves are held to cover the costs incurred should the organisation cease to function.

# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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## **Future Developments and Strategy**

We plan to continue to provide services that meet the needs of the local community with a view to reducing social isolation. The Manager and Trustees will review service provision regularly consulting with staff, volunteers and users as appropriate. The Trustees plan to develop the café further in the coming year.

## **Reference and administrative details**

|                           |  |
|---------------------------|--|
| <b>Charity number:</b>    | 1129183  |
| <b>Company number:</b>    | 6846070  |
| <b>Registered Office:</b> | Ainsdale Methodist Church, Liverpool Road, Southport PR8 3NQ |

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### **Our advisors**

|                              |  |
|------------------------------|--|
| <b>Accountants:</b>          | Sefton Council for Voluntary Service<br>3rd Floor, Suite 3b, Burlington House, Crosby Road North, Waterloo       |
| <b>Independent Examiner:</b> | David Harrison<br>Harrison Business Solutions, 11 Shakespeare House, 37-39 Shakespeare Street, Southport PR8 5AB |
| <b>Bankers:</b>              | Royal Bank of Scotland, 269 Lord Street, Southport PR8 1PH   |

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

#### **Trustees**

|                  |                           |
|------------------|---------------------------|
| Mrs L M Paterson | Chair of Trustees         |
| Mrs D M Davey    |                           |
| Mr T Durrance    |                           |
| Mrs A Eaton      |                           |
| Mrs D M Goulding |                           |
| Mrs G M Hemmings |                           |
| Mr R A Hemmings  |                           |
| Mr R H Taylor    |                           |
| Mr K Lowe        | appointed 30 October 2018 |

|                          |                  |
|--------------------------|------------------|
| <b>Company Secretary</b> | Mrs G M Hemmings |
|--------------------------|------------------|

#### **Other Key Management personnel:**

|                                    |                  |
|------------------------------------|------------------|
| Ainsdale Lunch and Leisure Manager | Ms R J Gomersall |
|------------------------------------|------------------|

# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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## **Structure, Governance and Management**

### **Governing Document**

Ainsdale Lunch and Leisure is a Company Limited by Guarantee and was incorporated on 13th March 2009. The Company was established under a Memorandum of Agreement, which established the objects and powers of the Company and is governed under its Articles of Association dated 13th March 2009. It is registered with the Charity Commission. Anyone over the age of 18 can become a Stakeholder Member of the Company and there are currently 55 Stakeholder Members (69 in 2018). Every Stakeholder Member undertakes to contribute such amount as required (not exceeding £10) if the Charity should be wound up. A review of Stakeholder Members was conducted this year as part of compliance with GDPR Legislation.

### **Appointment of trustees**

As set out in the Articles of Association 51% of trustees must be nominated by or approved for nomination by the Ainsdale Methodist Church with a lesser proportion being elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election. Trustees may co-opt new trustees provided they do not exceed the maximum agreed by members, and the co-opted trustees must retire at the next Annual General Meeting, and they must not be taken into account in determining the Trustees who are to retire by rotation.

### **Trustee induction and training**

New trustees meet the Chair and Centre Manager, are informed of the obligations of trustees and are given relevant information when they start.

# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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## **Organisation**

The Board of Trustees, which must have a minimum of 3 trustees but no maximum unless agreed by an ordinary resolution of the Stakeholder Members, which currently sets the maximum number of trustees at 9, administers the charity.

The Trustees meet regularly throughout the year and are responsible for the strategic direction and policy of the Charity. There is a sub-committee covering finance which normally meets quarterly. Revd Patrick Evans of Ainsdale Methodist Church is invited to attend Board meetings as an observer. Ainsdale Methodist Church and Ainsdale Lunch and Leisure work closely together to the benefit of both organisations and a steering group with representatives from each meets 4 times a year.

All members of the Board give their time voluntarily and receive no benefit/remuneration from the Charity. Any connection between a Trustee or Manager of the charity and any client or supplier is disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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The Manager of Ainsdale Lunch and Leisure is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations the Manager has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and service delivery.

## **Risk Management**

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 trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, 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.

# **Ainsdale Lunch and Leisure Trustees' Annual Report For the year ended 31 March 2019**

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## **Trustees' Responsibilities**

The Trustees, who are also the Directors of Ainsdale Lunch and Leisure for the purpose of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

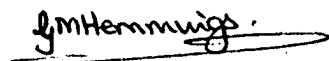
Company law requires the charity trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 16 August 2019 and signed on their behalf.



Mrs G M Hemmings  
Company Secretary



Mrs L M Paterson  
Chair of Trustees

# **Independent Examiner's Report To the trustees of Ainsdale Lunch and Leisure For the year ended 31 March 2019**

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I report to the charity trustees on my examination of the accounts of Ainsdale Lunch and Leisure ('the Company') for the year ended 31 March 2019 which are set out on pages 11 to 26.

## **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 statement**

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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:

accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

the accounts do not accord with those records; or

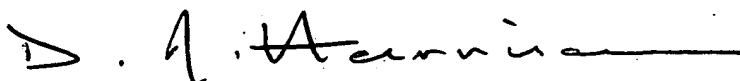
the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

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).

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.

David Harrison

Harrison Business Solutions, 11 Shakespeare House, 37-39 Shakespeare Street, Southport, PR8 5AB  
16 August 2019



**Ainsdale Lunch and Leisure**  
**Statement of Financial Activities**  
(Incorporating Income & Expenditure Account)  
**For the year ended 31 March 2019**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income and endowments from:</b> |      |                            |                          |                    |                    |
| Donations and legacies             | 2    | 5,597                      | 33,800                   | 39,397             | 44,593             |
| Charitable activities              | 3    | 90,799                     | -                        | 90,799             | 80,330             |
| Other trading activities           | 4    | 1,693                      | -                        | 1,693              | 1,895              |
| Investments                        | 5    | 210                        | -                        | 210                | 138                |
| Total income                       |      | <u>98,299</u>              | <u>33,800</u>            | <u>132,099</u>     | <u>126,956</u>     |
| <b>Expenditure on:</b>             |      |                            |                          |                    |                    |
| Raising funds                      | 6    | 99                         | -                        | 99                 | 130                |
| Charitable activities              | 7    | 103,610                    | 32,744                   | 136,354            | 140,032            |
| Total expenditure                  |      | <u>103,709</u>             | <u>32,744</u>            | <u>136,453</u>     | <u>140,162</u>     |
| <b>Net (expenditure)/income</b>    |      | <b>(5,410)</b>             | <b>1,056</b>             | <b>(4,354)</b>     | <b>(13,206)</b>    |
| <b>Other recognised gains:</b>     |      |                            |                          |                    |                    |
| <b>Net movement in funds</b>       |      | <b>(5,410)</b>             | <b>1,056</b>             | <b>(4,354)</b>     | <b>(13,206)</b>    |
| <b>Reconciliation of funds:</b>    |      |                            |                          |                    |                    |
| Funds b/fwd                        |      | <u>43,054</u>              | <u>5,310</u>             | <u>48,364</u>      | <u>61,570</u>      |
| Funds c/fwd                        |      | <u>37,644</u>              | <u>6,366</u>             | <u>44,010</u>      | <u>48,364</u>      |

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 13 to 26 form part of these financial statements

# Ainsdale Lunch and Leisure

## Balance Sheet

### As at 31 March 2019

Company Number: 6846070

|   | Note | 2019<br>£ | 2018<br>£ |
|---|------|-----------|-----------|
| <b>Fixed Assets</b>                                   |      |           |           |
| Tangible assets                                       | 12   | 814       | 1,627     |
| <b>Current Assets</b>                                 |      |           |           |
| Debtors   | 13   | 1,338     |           |
| Cash at bank and in hand                              | 14   | 46,022    | 54,403    |
|   |      | 47,360    | 54,403    |
| <b>Creditors: Amounts falling due within one year</b> | 15   | 4,163     | 7,666     |
| <b>Net Current Assets</b>                             |      | 43,197    | 46,737    |
| <b>Total Net Assets</b>                               |      | 44,011    | 48,364    |
| <b>Funds of the charity</b>                           |      |           |           |
| General Fund  |      | 37,644    | 43,054    |
| Total Unrestricted Funds                              | 17   | 37,644    | 43,054    |
| Restricted Funds                                      | 18   | 6,366     | 5,310     |
| <b>Total Funds</b>                                    |      | 44,010    | 48,364    |

In approving these financial statements as directors of the company we hereby confirm the following:  
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

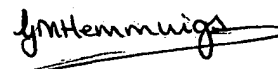
- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 16 August 2019.



Mrs L M Paterson, Director



Mrs G M Hemmings, Director

The notes on pages 13 to 26 form part of these financial statements

# **Ainsdale Lunch and Leisure**

## **Notes to the Accounts**

### **For the year ended 31 March 2019**

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#### **1 Accounting Policies**

##### **1a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006 and the UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

Ainsdale Lunch and Leisure meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Ainsdale Lunch and Leisure is the £ Sterling.

##### **1b. Preparation of the accounts on a going concern basis**

Expenditure exceeded income by £4,354 (2018: expenditure exceeded income by £13,206). Some grant funding has been secured for 2019-20 and there is continuing income from charitable activities. The trustees are seeking further funding. Free reserves of £36,830 at 31 March 2019 were equivalent to 3 months' running costs. The trustees expect to be able to meet the charity's liabilities as they fall due so these financial statements have been prepared on a going concern basis.

##### **1c. Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

# **Ainsdale Lunch and Leisure Notes to the Accounts (cont.) For the year ended 31 March 2019**

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## **1 Accounting Policies (cont.)**

### **1d. Deferred income**

Income from donations and grants, including capital grants are deferred when the following conditions are met:

- a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods
  - b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.
- 

### **1e. Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

### **1f. Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Lunches  
Social activities

# **Ainsdale Lunch and Leisure Notes to the Accounts (cont.) For the year ended 31 March 2019**

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## **1 Accounting Policies (cont.)**

### **1g. Funds Accounting**

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note 18.

### **1h. Tangible fixed assets and depreciation**

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

|                       |                                   |
|-----------------------|-----------------------------------|
| Fixtures and fittings | 25% pa on the straight line basis |
| Equipment             | 25% pa on the straight line basis |

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

# **Ainsdale Lunch and Leisure Notes to the Accounts (cont.) For the year ended 31 March 2019**

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## **1 Accounting Policies (cont.)**

### **1i. Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1j. Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1k. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### **1l. Pension costs**

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

### **1m. Cash Flow Statement**

The trustees have taken advantage of adopting Update Bulletin 1 of the Charities SORP (FRS102) in order to disapply the requirement to produce a cash flow statement.

# Ainsdale Lunch and Leisure

## Notes to the Accounts (cont.)

### For the year ended 31 March 2019

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#### 2. Donations and Legacies

|           | 2019<br>£     | 2018<br>£     |
|-----------|---------------|---------------|
| Grants    | 33,800        | 36,659        |
| Donations | 5,597         | 7,934         |
|           | <u>39,397</u> | <u>44,593</u> |

#### 3. Charitable Activity Income

|                                 | 2019<br>£     | 2018<br>£     |
|---------------------------------|---------------|---------------|
| Shop takings                    | 12,335        | 11,175        |
| Lunch receipts                  | 48,341        | 39,696        |
| Transport receipts              | 690           | 834           |
| Receipts from social activities | 25,991        | 25,667        |
| Membership fees                 | 3,442         | 2,958         |
|                                 | <u>90,799</u> | <u>80,330</u> |

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

|                   | 2019<br>£     | 2018<br>£     |
|-------------------|---------------|---------------|
| Lunches           | 64,808        | 54,663        |
| Social activities | 25,991        | 25,667        |
|                   | <u>90,799</u> | <u>80,330</u> |

**Ainsdale Lunch and Leisure**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2019**

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**4. Other trading activity income**

|                         | <b>2019</b>  | <b>2018</b>  |
|-------------------------|--------------|--------------|
|                         | <b>£</b>     | <b>£</b>     |
| Fundraising income      | 1,462        | 1,682        |
| Sale of cards and books | 231          | 213          |
|                         | <u>1,693</u> | <u>1,895</u> |

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**5. Investment Income**

|                     | <b>2019</b> | <b>2018</b> |
|---------------------|-------------|-------------|
|                     | <b>£</b>    | <b>£</b>    |
| Interest Receivable | 210         | 138         |
|                     | <u>210</u>  | <u>138</u>  |

**6. Expenditure on Raising Funds**

|                            | <b>2019</b> | <b>2018</b> |
|----------------------------|-------------|-------------|
|                            | <b>£</b>    | <b>£</b>    |
| Purchase of items for sale | 92          | 67          |
| Catalogues for auction     | -           | 63          |
| Spring Ball expenses       | 7           | -           |
|                            | <u>99</u>   | <u>130</u>  |

# Ainsdale Lunch and Leisure

## Notes to the Accounts (cont.)

### For the year ended 31 March 2019

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#### 7. Charitable Activities Expenditure

|                   | Activities<br>Undertaken<br>Directly<br>£ | Support<br>Costs<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-------------------|---|-----------------------|--------------------|--------------------|
| Lunches           | 79,390                                    | 4,558                 | 83,948             | 77,395             |
| Social activities | 49,956                                    | 2,450                 | 52,406             | 62,637             |
|                   | <u>129,346</u>                            | <u>7,008</u>          | <u>136,354</u>     | <u>140,032</u>     |

#### 8. Support Costs

|                   | Management<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|-------------------|-----------------|--------------------|--------------------|
| Lunches           | 4,558           | 4,558              | 5,348              |
| Social activities | 2,450           | 2,450              | 3,457              |
|                   | <u>7,008</u>    | <u>7,008</u>       | <u>8,805</u>       |

Support costs have been allocated pro-rata to the income received from lunches and social activities.

# Ainsdale Lunch and Leisure

## Notes to the Accounts (cont.)

### For the year ended 31 March 2019

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#### 9. Staff Costs

|                       | 2019<br>£     | 2018<br>£     |
|-----------------------|---------------|---------------|
| Wages and Salaries    | 62,865        | 61,720        |
| Social Security costs | 1,027         | 1,004         |
| Pension costs         | 959           | 1,096         |
|                       | <u>64,851</u> | <u>63,820</u> |

The average number of employees during the 2019 was:

|                | 2019<br>Number | 2018<br>Number |
|----------------|----------------|----------------|
| Administration | 2              | 2              |
| Kitchen        | 2              | 2              |
|                | <u>4</u>       | <u>4</u>       |

The trustees received no remuneration during the year (2018: £nil).

The trustees did not receive any expenses during the year (2018: £nil).

#### 10. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees listed on page 6 and the Senior Management Team as follows:-

##### Senior Management Team

Centre Manager - Ms R J Gomersall

|                    | 2019<br>£     | 2018<br>£     |
|--------------------|---------------|---------------|
| Total Remuneration | <u>25,024</u> | <u>28,472</u> |

# Ainsdale Lunch and Leisure

## Notes to the Accounts (cont.)

### For the year ended 31 March 2019

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#### 11. Net Income for the year

Net income is stated after charging:

|              | <b>2019</b> | <b>2018</b>  |
|--------------|-------------|--------------|
|              | <b>£</b>    | <b>£</b>     |
| Depreciation | <u>812</u>  | <u>2,137</u> |

#### 12. Tangible Fixed Assets

|                         | <b>Fixtures &amp;<br/>Equipment</b> | <b>Total</b> |
|-------------------------|-------------------------------------|--------------|
|                         | <b>£</b>                            | <b>£</b>     |
| <b>Cost / Valuation</b> |                                     |              |
| At 1 April 2018         | <u>8,550</u>                        | <u>8,550</u> |
| At 31 March 2019        | <u>8,550</u>                        | <u>8,550</u> |
| <b>Depreciation</b>     |                                     |              |
| At 1 April 2018         | 6,924                               | 6,924        |
| For the year            | <u>812</u>                          | <u>812</u>   |
| At 31 March 2019        | <u>7,736</u>                        | <u>7,736</u> |
| <b>Net Book Amounts</b> |                                     |              |
| At 31 March 2019        | <u>814</u>                          | <u>814</u>   |
| At 31 March 2018        | <u>1,626</u>                        | <u>1,626</u> |

**Ainsdale Lunch and Leisure**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2019**

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**13. Debtors**

|                                     | 2019<br>£    | 2018<br>£ |
|-------------------------------------|--------------|-----------|
| Amounts falling due within one year |              |           |
| Trade debtors                       | 1,338        | -         |
|                                     | <u>1,338</u> | <u>-</u>  |

**14. Cash at bank and in hand**

|              | 2019<br>£     | 2018<br>£     |
|--------------|---------------|---------------|
| Cash at bank | 45,892        | 54,273        |
| Cash in hand | 130           | 130           |
|              | <u>46,022</u> | <u>54,403</u> |

**15. Creditors: Amounts falling due within one year**

|                              | 2019<br>£    | 2018<br>£    |
|------------------------------|--------------|--------------|
| Trade creditors              | 3,583        | 5,551        |
| Accruals and deferred income | 580          | 2,115        |
|                              | <u>4,163</u> | <u>7,666</u> |

**16. Related Party Transactions**

There are no related party transactions in the reporting period which require disclosure.

**Ainsdale Lunch and Leisure**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2019**

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**17. Unrestricted Funds**

|                                    | <i>Balance<br/>brought<br/>forward<br/>2017<br/>£</i> | <i>Income<br/>£</i> | <i>Expenditure<br/>£</i> | <i>Balance<br/>carried<br/>forward<br/>2018<br/>£</i> |
|------------------------------------|---|---------------------|--------------------------|---|
| <i>General Fund</i>                | <i>45,914</i>   | <i>90,297</i>       | <i>(93,157)</i>          | <i>43,054</i>   |
| <i>Total Funds (previous year)</i> | <i>45,914</i>   | <i>90,297</i>       | <i>(93,157)</i>          | <i>43,054</i>   |
|                                    |   |                     |                          |   |
|                                    | <b>Balance<br/>brought<br/>forward<br/>2018<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Balance<br/>carried<br/>forward<br/>2019<br/>£</b> |
| General Fund                       | 43,054  | 98,299              | (103,709)                | 37,644  |
| Total Funds (current year)         | 43,054  | 98,299              | (103,709)                | 37,644  |

**Ainsdale Lunch and Leisure**  
**Notes to the Accounts (cont.)**  
**For the year ended 31 March 2019**

**18. Restricted Funds**

|   | Balance<br>brought<br>forward<br>2017<br>£ | Income<br>£ | Expenditure<br>£ | Balance<br>carried<br>forward<br>2018<br>£ |
|---|--|-------------|------------------|--|
| <i>Sefton MBC Capital Grant</i>                   | 10,216                                     | -           | (6,568)          | 3,648                                      |
| <i>Clinical Commissioning Group</i>               | -  | 2,250       | (2,250)          | -  |
| <i>Skelton Bounty</i>                             | -  | 3,309       | (3,309)          | -  |
| <i>Sefton MBC Garden Grant</i>                    | -  | 500         | (500)            | -  |
| <i>Sefton MBC</i>                                 | -  | 5,350       | (5,350)          | -  |
| <i>Southport &amp; Birkdale Provident Society</i> | -  | 7,500       | (7,500)          | -  |
| <i>Thomas Bailey</i>                              | -  | 16,500      | (16,500)         | -  |
| <i>Sefton 4 Good</i>                              | 600  | -           | (600)            | -  |
| <i>Uniforms</i>                                   | 1,090                                      | -           | (1,090)          | -  |
| <i>Groundwork</i>                                 | 3,750                                      | 1,250       | (3,338)          | 1,662                                      |
| Total Funds (previous year)                       | 15,656                                     | 36,659      | (47,005)         | 5,310                                      |

|                            | Balance<br>brought<br>forward<br>2018<br>£ | Income<br>£ | Expenditure<br>£ | Balance<br>carried<br>forward<br>2019<br>£ |
|----------------------------|--|-------------|------------------|--|
| Sefton MBC Capital Grant   | 3,648                                      | -           | (700)            | 2,948                                      |
| Sefton MBC                 | -  | -           | 6,550            | (6,550)                                    |
| Steve Morgan Foundation    | -  | -           | 24,750           | (24,750)                                   |
| Groundwork                 | 1,662                                      | 2,500       | (744)            | 3,418                                      |
| Total Funds (current year) | 5,310                                      | 33,800      | (32,744)         | 6,366                                      |

# Ainsdale Lunch and Leisure

## Notes to the Accounts (cont.)

### For the year ended 31 March 2019

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#### 18. Restricted Funds (cont.)

The Sefton MBC Capital Grant was for capital items to prevent deterioration in the community.

The Clinical Commissioning Group grant was to fund the luncheon club, hot meals delivery service, wellbeing activities and social activities.

The Sefton MBC Garden Grant was for the garden.

The Sefton MBC grant was to fund the luncheon club, hot meals delivery service, wellbeing activities and social activities.

The Steve Morgan Foundation grant was to pay for the centre manager.

The Sefton 4 Good grant was to pay for the raised beds and fences in the garden.

The uniforms grant was to pay for uniforms for the staff.

The Groundwork grant was to pay for the garden.

#### 19. Analysis of Net Assets

*Previous year ended 31 March 2018*

|                     | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>Funds<br/>£</i> |
|---------------------|-------------------------------------|-----------------------------------|------------------------------|
| Fixed Assets        | 1,626                               | -                                 | 1,626                        |
| Current Assets      | 49,092                              | 5,310                             | 54,402                       |
| Current Liabilities | (7,664)                             | -                                 | (7,664)                      |
|                     | <u>43,054</u>                       | <u>5,310</u>                      | <u>48,364</u>                |

*Current year ended 31 March 2019*

|                     | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Totals<br/>Funds<br/>£</b> |
|---------------------|-------------------------------------|-----------------------------------|-------------------------------|
| Fixed Assets        | 814                                 | -                                 | 814                           |
| Current Assets      | 40,994                              | 6,366                             | 47,360                        |
| Current Liabilities | (4,164)                             | -                                 | (4,164)                       |
|                     | <u>37,644</u>                       | <u>6,366</u>                      | <u>44,010</u>                 |

# Ainsdale Lunch and Leisure

## Notes to the Accounts (cont.)

### For the year ended 31 March 2019

#### 20. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 March 2018.

|                              | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>Funds<br>£ |
|------------------------------|---------------------------|-------------------------|---------------------|
| <b>Income</b>                |                           |                         |                     |
| Donations and legacies       | 7,934                     | 36,659                  | 44,593              |
| Charitable activities        | 80,330                    | -                       | 80,330              |
| Other Trading Activities     | 1,895                     | -                       | 1,895               |
| Investments                  | 138                       | -                       | 138                 |
| <b>Total income</b>          | <b>90,297</b>             | <b>36,659</b>           | <b>126,956</b>      |
| <b>Expenditure on</b>        |                           |                         |                     |
| Raising funds                | 130                       | -                       | 130                 |
| Charitable activities        | 93,027                    | 47,005                  | 140,032             |
|                              | <b>93,157</b>             | <b>47,005</b>           | <b>140,162</b>      |
| <b>Net expenditure</b>       | <b>(2,860)</b>            | <b>(10,346)</b>         | <b>(13,206)</b>     |
| Other Recognised gains:      |                           |                         |                     |
| <b>Net movement in funds</b> | <b>(2,860)</b>            | <b>(10,346)</b>         | <b>(13,206)</b>     |

#### 23. Legal Status

Ainsdale Lunch and Leisure is a company limited by guarantee (incorporated in England and Wales) and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.