

WEST EVERTON COMMUNITY COUNCIL

England & Wales · Charity number 1060761

Details

Other names	WECC
Status	Registered
Legal form	Charitable company
Company number	03211431
Registered	1997-02-17
Register	View on the Charity Commission register

Contact

Address	West Everton Community Council The Friary Bute Street Liverpool L5 3LA
Phone	01512820303
Email	ADMIN@WESTEVERTONCC.CO.UK
Website	www.westevertoncc.co.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WEST EVERTON AND ITS IMMEDIATE ENVIRONS WITHOUT DISTINCTION OF AGE, SEX, RACE, POLITICS, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING WITH THE STATUTORY AUTHORITIES, VOLUNTARY ORGANISATIONS, INSTITUTIONS, BUSINESSES AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR HEALTH RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS AND TO PROVIDE ALL OR ANY OBJECTS FOR THE BENEFIT OF THE COMMUNITY WHICH NOW OR HEREAFTER MAY BY LAW BE DEEMED TO BE CHARITABLE.

Activities: West Everton Community Council (WECC) is a resident led community organisation that works to ensure residents have a voice at all levels in identifying and responding to issues that affect the West Everton community. Based on the principle that 'nothing about us, without us, is for us', WECC works collaboratively with those who encourage and support community led ideas, solutions and projects.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WEST EVERTON AND ITS IMMEDIATE ENVIRONMENT
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£138,545	£176,001	-	-
2024-03-31	£173,801	£182,359	-	-
2023-03-31	£155,021	£152,226	-	-
2022-03-31	£100,466	£160,658	-	-
2021-03-31	£166,557	£129,536	-	-

Trustees

Name	Role	Appointed
ADAM BYRNE	Chair	2010-10-10
ARTHUR FITZGERALD		
Ann Marie Roach		2019-12-10
Christopher Ronald Clayton		2024-11-26
Helen Karim		2019-12-10
JOHN DUMBELL		
Jane Corbett		2010-10-10
Kamal Mashjari		2022-10-17
Marieanne Kearns Vaughan		2019-03-05
Michael McDonnell		2014-11-19
Sally Anne Anderson		2022-11-29

Accounts

WEST EVERTON COMMUNITY COUNCIL

Trustees' Report and Financial Statements Year Ended 31st March 2025

Company Number: 03211431

Charity Number: 1060761

WEST EVERTON COMMUNITY COUNCIL

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WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual report for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are to promote the benefit of the inhabitants without distinction of sex, sexual orientation, age disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary, businesses and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; - to establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects; - to promote such other charitable purposes as may from time to time be determined.

The Charity aims to achieve its objectives through the projects, partnerships and forums detailed in this report.

Public Benefit

West Everton Community Council (WECC) continued to ensure that local people are involved in consultation regarding developments in their area.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that WECC is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been another difficult for the community of West Everton. The cost-of-living crisis, the continuing austerity, low wages, insecure work, cuts to welfare, continues to hit our community very hard and continues to undermine the majority of local residents.

Increasing numbers of West Everton residents of all ages are living with chronic poverty (in work as well as out of work), are continuing to struggle to make ends meet, and are facing food, fuel, furniture, and digital poverty and living on very low incomes. As always, the volunteers, staff, and trustees of WECC continue to rise to the challenge, although that pressure is taking its toll people's health and wellbeing.

WECC continues to listen to, work alongside and provide high levels of support to individual residents and families in a respectful and sensitive way, and our work continues to be rooted in community development principles. Volunteers from within the community (including from within our Board of Trustees) continue to work alongside WECC staff to operate on a weekly basis, a Trussell Trust foodbank.

WEST EVERTON COMMUNITY COUNCIL TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

WECC also operates its own pantry (using the 'Your Local Pantry' model) on a weekly basis which provides a cooked meal for residents who are members. This acts as a friendly community space throughout the year including a warm space in the winter months. Crucially it also acts as a connecting space for other support and advice needed, running alongside our welfare advice project provided through the local Citizens Advice Bureau (Citizens Advice Liverpool, known as CAL).

Liverpool Football Club (LFC) and the Royal Court Theatre Company continue to support WECC's food projects over the Christmas period.

Funding for these projects continues to be provided by local and national grant making trusts, local housing providers, Feeding Liverpool (distributing the Government Household Support Fund), LCVS (Community Impact Fund) and WECC has a subscription with FareShare.

Donations of clothing and toiletries are also provided from people with connections to the community and those who had first-hand knowledge and experience of WECC and lived experience of poverty.

Digital access remains a problem for many residents and WECC has refurbished a portacabin which includes refurbished desktop computers and for local families to use.

WECC continues to hold its upcycling clothes and sewing club which sewing machines, run by an experience community worker, and which acts as a community space for residents to connect (especially those who are new to the neighbourhood), learn together, extend, and share and learn skills, and helps with managing to make ends meet. WECC also continues to hold its weekly and very popular 'community bingo' session, run by the residents themselves, many of whom are volunteers with the food projects.

WECC's community development manager continues to work long term with and support several local families, particularly those who distrust the 'professionals' within discretionary and statutory services. This work also includes support and friendship to families who have moved into West Everton for the first time, those who have gained refugee status, or received work permits, and helped provide them with advice, support, connections and friendships within their new community.

WECC continues to run a playscheme with food and activities in the school holiday's part funded by the Government's Holiday Activity Fund and the charitable grants.

Community events, such as our now annual 'Lights of Hope' held early in December, a community Halloween event in November, events for Valentine's Day in February, and Mothers' Day continue to bring the community together and so help to keep us strong, connected and looking out for each other through these difficult times.

WECC continues to ensure local residents voices are heard and issues are raised on issues such as housing, stalled developments, levels of income, parking and community safety and other issues important to the community.

The results of a community housing survey, co-designed with residents, and community meetings on housing issues, were shared with the relevant decision makers including the Council

WEST EVERTON COMMUNITY COUNCIL TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The structure and diversity of the membership of the Trustees is reviewed annually and WECC continues to ensure residents are always in the majority for all decisions made. Trusted partners are involved, and their views and input respected and welcomed.

WECC continues to use the strapline 'nothing about us without us is for us' which has served to keep WECC focussed, helped partners to understand what our principles are and how we work, and helped Trustees to ensure the community remains the beating heart of the organisation.

WECC was gifted the former Friary Primary School building by the Archdiocese of Liverpool in November 2010 and given a 150-year lease. The building acts as a community hub and connection point for West Everton residents and provides a base that gives the community and WECC staff and Trustees the ability to respond quickly and flexibly to community identified needs and link with our trusted partners. It remains, however, very expensive to run, and is in need of urgent renovation so grant funding continues to be received for minor capital works and repairs.

Discussions regarding the building and site continue to be held with the Archdiocese (who own the freehold), the community, Trustees, staff and trusted partners on the options available to enable WECC can continue to respond to the needs of and opportunities identified by the community, grow our collaboration with our network of trusted partners and help ensure the sustainability of the local West Everton neighbourhood.

FINANCIAL REVIEW

Total income in the year was £138,545 (2024: £173,801) of which £45,910 (2024: £142,257), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £176,001 (2024: £182,359), leaving a deficit for the year of £37,456 (2024 deficit £8,558)

At 31st March 2025 the charitable company's reserves stood at £2,122,994 (2024: £2,160,450) of which £1,986,181 (2024: £2,000,818) represent the right of use asset and £13,564 (2024: £36,207) represented restricted funds.

Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, funding strands have become more competitive and reduced in availability.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises.

Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and three months' running costs should no further funding be received.

The Trustees will be identifying a variety of income streams during the year including from hirings and from within unrestricted funds to increase the reserves to the balance required

At the end of the financial year, unrestricted funds totalled £2,109,430 (2024: £2,124,243) of which £85,275 (2024: £87,941) is represented by tangible assets and £1,986,181 (2024: £2,000,818) of right of use asset, leaving surplus free reserves of £37,974 (2024: £35,484). The charitable company requires £24,148 for redundancy provision, £3,432 lease commitments and £26,862 for three months' running costs, (total £54,442). (2024: £28,050)

PLANS FOR FUTURE

We plan to continue to strengthen the charitable company for the benefit of the West Everton Community, ensuring it becomes more sustainable whilst remaining community led. The long-term future of our building still remains a major priority with plans being drawn up and funding explored.

We will continue to bring running costs of the building down while ensuring we have a building that can be used as a community hub to respond to the needs and opportunities identified by the local community including addressing food security, digital access, access to information and advice, responding to increasing levels of chronic stress and anxiety, family support needs, access to employment, and community events to increase community cohesion and lessen community isolation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee (registered in England and Wales No 03211431) incorporated on 12th June 1996 and having registered as a charity (number 1060761) on 17th February 1997.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 30th May 1996.

The Board of Trustees who are also the Directors of the Company, who appoint the staff and who are responsible for the day to day running of the charity.

The charitable company is governed by a Board of Trustees. Trustees are appointed by the membership at the Annual General Meeting. The majority of trustees are always residents living within West Everton.

The organisation employs a small team of staffs who under the guidance of trustees and using community development principles identify and respond to the needs of the local community.

We have regular trustees' meetings where governance issues are dealt with and a variety of community and partnership forums where community issues are identified, action planned, and progress reported.

WEST EVERTON COMMUNITY COUNCIL
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

NAME:	West Everton Community Council
COMPANY NUMBER	03211431
CHARITY NUMBER	1060761
REGISTERED OFFICE	The Friary Centre Bute Street Liverpool Merseyside L5 3LA
TRUSTEES:	S A Anderson A Byrne (Chair) J Corbett J Dumbell A FitzGerald H Karim M Kearns Vaughan K Mashjari M McDonnell A M Roach C Clayton (Appointed 26 th November 2024)
COMPANY SECRETARY:	J Corbett
INDEPENDENT EXAMINER	Mrs Ying Huang ACCA C/O LCVS, 151 Dale Street Liverpool, L2 2AH
BANKERS:	The Co-operative Bank 6 Olympic Court, Montford Street Manchester, M5 2DQ

Signed by:

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A Byrne – Trustee

19 December 2025
.....
Date

WEST EVERTON COMMUNITY COUNCIL STATEMENT OF TRUSTEES' RESPONSIBILITIES

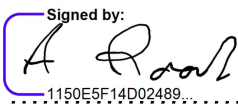
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

ON BEHALF OF THE BOARD:

Signed by:

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A Roach - Trustee

The Friary Centre
 Bute Street
 Liverpool
 L5 3LA

19 December 2025
 Date:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST EVERTON COMMUNITY COUNCIL

I report on the accounts of the charitable company for the year ended 31st March 2025, which are set out on pages 9 to 23.

Respective
responsibilities of
trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities
 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**

Dated: 19 December 2025
.....

Signed by:

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WEST EVERTON COMMUNITY COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (including Income & expenditure)
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from					
Donations and legacies	3a	91,157	-	91,157	28,999
Charitable activities	3b	1,478	45,910	47,388	144,802
Total income		92,635	45,910	138,545	173,801
Expenditure on					
Charitable activities	4	107,448	68,553	176,001	182,359
Total expenditure		107,448	68,553	176,001	182,359
Net income/(expenditure), net movements in funds		(14,813)	(22,643)	(37,456)	(8,558)
Total funds brought forward Restated	10, 11	2,124,243	36,207	2,160,450	2,169,008
Total funds carried forward	9 - 11	2,109,430	13,564	2,122,994	2,160,450

The notes on pages 11 to 23 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

WEST EVERTON COMMUNITY COUNCIL COMPANY NUMBER 03211431

BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		88,359		92,221
Right of use lease	6		1,986,181		2,000,818
			-----		-----
			2,074,540		2,093,039
Current assets					
Debtors	7	3,969		4,855	
Cash at bank and in hand		46,863		64,548	
		-----		-----	
		50,832		69,403	
Current liabilities					
Creditors: amounts falling due within one year	8	(2,378)		(1,992)	
		-----		-----	
Net current assets			48,454		67,411
			-----		-----
Total assets less current liabilities			2,122,994		2,160,450
			=====		=====
Funds:					
Unrestricted funds	9,10		2,109,430		2,124,243
Restricted funds	9,11		13,564		36,207
			-----		-----
			2,122,994		2,160,450
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

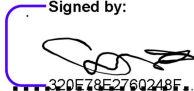
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on

Signed by:

320E78E2760248F.....
A Byrne
Director

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. Limited Liability

The Charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company can build up to have adequate reserves to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	20% per annum straight line basis
Fixtures & Fittings	20% per annum straight line basis
Leasehold improvements	2% per annum straight line basis
Right of use assets	Over the term of the lease

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
a. Donations and Legacies				
Donations	91,157	-	91,157	28,999
	=====	=====	=====	=====

Income from donations and legacies in 2024 related wholly to unrestricted funds.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
b. Charitable activities				
Ann Duchess of Westminster Fund	-	-	-	10,000
Citizen Advice Liverpool Household Support Fund	-	8,622	8,622	4,997
Duchy of Lancaster Benevolent Fund	-	-	-	1,600
Foyle Foundation	-	-	-	10,000
John Moores Foundation	-	10,000	10,000	-
Johnson Foundation	-	2,800	2,800	-
LCVS Community Impact Fund	-	-	-	1,580
Mpac	-	-	-	7,369
Mpac Eat to Meet	-	1,700	1,700	5,793
National Lottery Community Fund	-	-	-	10,000
National Lottery Community Fund (Cost of Living)	-	-	-	53,853
Pantry income	1,478	-	1,478	2,545
P H Holt Foundation	-	-	-	5,000
People Postcode Lottery	-	-	-	25,000
Pilkington Charities Trust	-	5,000	5,000	5,000
Plusdane	-	900	900	800
Sutton Croft HAF	-	15,158	15,158	-
The Neighbourly Community Fund	-	230	230	-
Tillotson Bradbery Charitable Trust	-	-	-	1,265
Torus Foundation	-	1,500	1,500	-
	1,478	45,910	47,388	144,802

Income from charitable activities in 2024 comprised £2,545 for unrestricted funds and £142,257 related to restricted funds.

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
To advance education and to provide facilities in the interest of social welfare for recreation and leisure time	143,735	32,266	176,001	182,359

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

a. Analysed as follows:

	2025	2024
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	80,976	70,687
Building running costs	32,250	28,727
Activities	10,619	24,797
Fare Share	974	1,949
Food	18,916	19,783
	-----	-----
	143,735	145,943
	-----	-----
<i>Support & Governance costs:</i>	£	£
Office costs	3,663	4,710
Insurance	7,519	7,161
Training	-	169
Sundry	-	182
Donation	-	250
Subscriptions	83	79
Community support	-	144
Card charges	-	48
Grant funding returned	-	2,528
Registrar of Companies Filing fee	34	13
Payroll fees	468	525
Accountancy	1,328	1,265
Professional Fees	672	-
Right of use depreciation	14,636	14,636
Depreciation	3,863	4,706
	-----	-----
	32,266	36,416
	-----	-----
Total expenditure on charitable activities	176,001	182,359
	=====	=====

£68,553 (2024: £155,627) of the above expenditure relates to restricted funding.

b. Staff Costs

	2025	2024
	£	£
Gross wages and salaries	80,976	70,687
	-----	-----
	80,976	70,687
	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

c. Particulars of employees:

The average number of employees during the year 4.9 (2024: 5), and calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Charitable activities	2.0	2.7
	=====	=====

No employee received emoluments of more than £60,000 during the year. (2024: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year.

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
At 1 st April 2024	10,087	12,262	103,179	125,528
Additions	-	-	-	-
Disposals	-	-	-	-
	-----	-----	-----	-----
Balance at 31 st March 2025	10,087	12,262	103,179	125,528
	-----	-----	-----	-----
Accumulated Depreciation				
At 1 st April 2024	9,099	7,700	16,508	33,307
Charge for the year	677	1,122	2,063	3,862
Disposals	-	-	-	-
	-----	-----	-----	-----
Balance at 31 st March 2025	9,776	8,822	18,571	37,169
	-----	-----	-----	-----
Net Book Value at 31st March 2025	311	3,440	84,608	88,359
	=====	=====	=====	=====
Net Book Value at 31 st March 2024	988	4,562	86,671	92,221
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

6. Right of use assets

	Lease £	Total £
Cost:		
Balance at 1st April 2024	2,074,000	2,074,000
	-----	-----
Balance at 31st March 2025	2,074,000	2,074,000
	=====	=====
Depreciation:		
Balance at 1st April 2024	73,182	73,182
Charge for the year	14,637	14,637
	-----	-----
Balance at 31st March 2025	87,819	87,819
	=====	=====
 Net Book Value at 31st March 2025	 1,986,181	 1,986,181
	=====	=====
Net Book Value at 31 st March 2024	2,000,818	2,000,818
	=====	=====

Charitable Incorporated Organisation holds a peppercorn lease agreement (150 years) with Liverpool Roman Catholic Archdiocesan Trustees for the building former Faith Primary School, (Friary Centre) Bute Street Liverpool L5 3LA for one hundred and fifty-years starting on the 1st November 2010

7. Debtors

	2025 £	2024 £
Prepayments	3,969	4,855
	=====	=====

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,328	1,265
Tax and social security	1,050	727
	-----	-----
	2,378	1,992
	=====	=====

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

9. Analysis of Net Assets between Funds

2025	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
Unrestricted Funds				
General Fund	85,275	1,986,181	37,974	2,109,430
	-----	-----	-----	-----
Restricted Funds:				
Citizens Advice Liverpool			6,204	6,204
Household Support Fund				
LCVS Community Impact Fund	1,185	-	-	1,185
Mpac	-	-	2,528	2,528
National Lottery Community Fund (Cost of Living)	1,899	-	-	1,899
Sutton Croft	-	-	1,748	1,748
	-----	-----	-----	-----
	3,084	-	10,480	13,564
	-----	-----	-----	-----
	88,359	1,986,181	48,454	2,122,994
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

2024	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
Unrestricted Funds				
General Fund	87,941	2,000,818	35,484	2,124,243
Restricted Funds:				
Ann Duchess of Westminster Fund	-	-	8,790	8,790
Citizens Advice Liverpool Household Support Fund	-	-	4,997	4,997
LCVS Community Impact Fund	1,501	-	-	1,501
Mpac	-	-	2,528	2,528
Mpac Eat to Meet	-	-	240	240
National Lottery Community Fund	-	-	2,145	2,145
National Lottery Community Fund	-	-	-	-
Coronavirus Community Support Fund	170	-	-	170
National Lottery Community Fund (Cost of Living)	1,898	-	5,516	7,414
P H Holt Foundation	-	-	5,000	5,000
Peoples Postcode Lottery	-	-	2,558	2,558
Pilkington Charities Trust	-	-	153	153
Steve Morgan Foundation	264	-	-	264
Steve Morgan Foundation Emergency Fund	447	-	-	447
	4,280	-	31,927	36,207
	92,221	2,000,818	67,411	2,160,450

10. Unrestricted Funds

2025	Reserves at beginning of year £	<u>Movement in the year</u>		Reserves at end of year £
		Income £	Expenditure £	
General Fund	2,124,243	92,635	(107,448)	2,109,430

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

2024	Reserves at beginning of year £	<u>Movement in the year</u>		Reserves at end of year £
		Income £	Expenditure £	
General Fund	2,119,431	31,544	(26,732)	2,124,243
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

11.Restricted Funds

2025	Reserves at beginning of year £	<u>Movement in the year</u>		Reserves at end of year £
		Income £	Expenditure £	
Ann Duchess of Westminster Fund	8,790	-	(8,790)	-
Citizens Advice Liverpool Household Support Fund	4,997	8,622	(7,415)	6,204
John Moores Foundation	-	10,000	(10,000)	-
Johnson Foundation	-	2,800	(2,800)	-
LCVS Community Impact Fund	1,501	-	(316)	1,185
Mpac	2,528	-	-	2,528
Mpac Eat to Meet	240	1,700	(1,940)	-
National Lottery Community Fund	2,145	-	(2,145)	-
National Lottery Community Fund Coronavirus Community Support Fund	170	-	(170)	-
National Lottery Community Fund (Cost of Living)	7,414	-	(5,515)	1,899
P H Holt Foundation	5,000	-	(5,000)	-
Peoples Postcode Lottery	2,558	-	(2,558)	-
Pilkington Charities Trust	153	5,000	(5,153)	-
Plusdane	-	900	(900)	-
Steve Morgan Foundation	264	-	(264)	-
Steve Morgan Foundation Emergency Fund	447	-	(447)	-
Sutton Croft HAF	-	15,158	(13,410)	1,748
The Neighbourly Community Fund	-	230	(230)	-
Torus Foundation	-	1,500	(1,500)	-
	-----	-----	-----	-----
Carried Forward	36,207	45,910	(68,553)	13,564
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

2024	Reserves at beginning of year £	<u>Movement in the year</u>		Reserves at end of year £
		Income £	Expenditure £	
Ann Duchess of Westminster Fund	-	10,000	(1,210)	8,790
Cash for Kids	803	-	(803)	-
Citizens Advice Liverpool Household Support Fund	-	4,997	(-)	4,997
Duchy of Lancaster Benevolent Fund	-	1,600	(1,600)	-
Eleanor Rathbone Charitable Trust	4,000	-	(4,000)	-
Feeding Liverpool	2,019	-	(2,019)	-
Foyle Foundation	-	10,000	(10,000)	-
Hemby Charity Trust	2,500	-	(2,500)	-
Julia and Hans Rausing Trust	19,200	-	(19,200)	-
LCVS Community Impact Fund	450	1,580	(529)	1,501
Mayoral Neighbourhood Fund	700	-	(700)	-
Mpac	3,866	7,369	(8,707)	2,528
Mpac Eat to Meet	-	5,793	(5,553)	240
National Lottery – Awards for All	989	-	(989)	-
National Lottery Community Fund	-	10,000	(7,855)	2,145
National Lottery Community Fund Coronavirus Community Support Fund	339	-	(169)	170
National Lottery Community Fund (Cost of Living)	-	53,853	(46,439)	7,414
P H Holt Foundation	12,539	5,000	(12,539)	5,000
Peoples Postcode Lottery	-	25,000	(22,442)	2,558
Pilkington Charities Trust	-	5,000	(4,847)	153
Plusdane	-	800	(800)	-
Steve Morgan Foundation	528	-	(264)	264
Steve Morgan Foundation Emergency Fund	894	-	(447)	447
Tillotson Bradbery Charitable Trust	-	1,265	(1,265)	-
Torus Foundation Community Investment Fund	750	-	(750)	-
	-----	-----	-----	-----
Carried Forward	49,577	142,257	(155,627)	36,207
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

Ann Duchess of Westminster Fund – Contribution towards weekly food

Cash for Kids – Contribution towards coats for kids

Citizens Advice Liverpool Household Support Fund - Contribution towards weekly food over 65's

Duchy of Lancaster Benevolent Fund – Contribution towards weekly food

E L Rathbone Charitable Trust – Contribution towards weekly food

Eleanor Rathbone Charitable Trust – Contribution towards weekly food

Feeding Liverpool – Contribution towards weekly food over 65's

Foyle Foundation - Contribution towards salary costs and insurance

Hemby Charity Trust – Contribution towards winter coats as part of the winter project.

John Moores Foundation – Contribution towards salary costs

Johnson Foundation – Contribution towards Portacabin Refurbishment

Julia and Hans Rausing Trust – Contribution towards staff salaries, running costs and weekly food

LCVS Community Impact Fund – Contribution towards playscheme

Mayoral Neighbourhood Fund – Contribution towards Fare Share and weekly food

Mpac - Contribution towards playscheme

Mpac Eat to Meet – Contribution towards weekly food

National Lottery – Awards for All – Contribution towards Salary costs

National Lottery Community Fund – Contribution towards salary costs

National Lottery Community Fund Coronavirus Community Support Fund – Contribution towards Covid19 food for the vulnerable

National Lottery Community Fund (Cost of Living) – Contribution towards salaries, running costs, weekly food, white goods

PH Holt Foundation – Contribution towards salary costs

Peoples Postcode Lottery - Contribution towards salary costs and running costs

Pilkington Charities Trust – Contribution toward Christmas lights

Plusdane - Contribution towards coronation event.

Steve Morgan Foundation – Contribution towards Covid19 food for the vulnerable

Steve Morgan Foundation Emergency Fund – Contribution towards Covid19 food for the vulnerable

Sutton Croft Holiday Activity and Food - Contribution towards Lunches, Snacks & Activities for Playscheme

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

The Neighbourly Community Fund – Contribution towards pantry and weekly food
Tillotson Bradbery Charitable Trust – Contribution towards pantry and weekly food
Torus Foundation Community Investment Fund – Contribution towards playscheme

12. Operating Lease Commitments

There is an operating lease for a photocopier as set out below:

	2025	2024
	£	£
Due in one year	1,056	1,056
Due between 1 to 2 years	1,056	1,056
Due between 2 to 5 years	1,320	2,112
Over 5 years	-	264
	-----	-----
	3,432	4,488
	=====	=====

13. Contingent Liabilities

There were no contingent liabilities as at 31st March 2025 (2024: nil)

14. Related Parties

There were no related party transactions during the year ended 31st March 2025 (2024: none)

15. Guarantees

As at 31st March 2025, 11 members had given a guarantee of £10 each in the event of the company winding-up, total: £110 (2024:11 members £110).

Accounts

WEST EVERTON COMMUNITY COUNCIL

Trustees' Report and Financial Statements Year Ended 31st March 2024

Company Number: 03211431

Charity Number: 1060761

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WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are pleased to present their annual report for the year ended 31st March 2024.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are to promote the benefit of the inhabitants without distinction of sex, sexual orientation, age disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary, businesses and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; - to establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects; - to promote such other charitable purposes as may from time to time be determined.

The Charity aims to achieve its objectives through the projects, partnerships and forums detailed in this report.

Public Benefit

West Everton Community Council (WECC) continued to ensure that local people are involved in consultation regarding developments in their area.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that WECC is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been another difficult for the community of West Everton. The cost-of-living crisis, the continuing austerity, low wages, insecure work, cuts to welfare, continues to hit our community very hard and continues to undermine the majority of local residents.

Increasing numbers of West Everton residents of all ages are living with chronic poverty (in work as well as out of work), are continuing to struggle to make ends meet, and are facing food, fuel, furniture, and digital poverty and living on very low incomes. As always, the volunteers, staff, and trustees of WECC continue to rise to the challenge, although that pressure is taking its toll people's health and wellbeing.

WECC continues to listen to, work alongside and provide high levels of support to individual residents and families in a respectful and sensitive way, and our work continues to be rooted in community development principles. Volunteers from within the community (including from within our Board of Trustees) continue to work alongside WECC staff to operate on a weekly basis, a Trussell Trust foodbank.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

WECC also operates its own pantry (using the 'Your Local Pantry' model) on a weekly basis which provides a cooked meal for residents who are members. This acts as a friendly community space throughout the year including a warm space in the winter months. Crucially it also acts as a connecting space for other support and advice needed, running alongside our welfare advice project provided through the local Citizens Advice Bureau (Citizens Advice Liverpool, known as CAL).

In addition to this WECC continues to operate our own food project, throughout the year, delivering food parcels across the community based on a 'traffic light' system of need and connecting with other information and advice services including the Council's 'local welfare scheme' (known as the Liverpool Citizens Support Scheme), Citizens Advice Liverpool and contact details of the local Councillor (who is also a Trustee of WECC).

Liverpool Football Club (LFC) and the Royal Court Theatre Company continue to support WECC's food projects over the Christmas period.

Funding for these projects continues to be provided by local and national grant making trusts, local housing providers, Feeding Liverpool (distributing the Government Household Support Fund), LCVS (Community Impact Fund) and WECC has a subscription with FareShare.

Donations of clothing and toiletries are also provided from people with connections to the community and those who had first-hand knowledge and experience of WECC and lived experience of poverty. WECC also works with 'Food for Thought' who share knowledge and practical support on cooking and growing fruit and vegetables.

Digital access remains a problem for many residents and WECC has refurbished a portacabin which includes refurbished desktop computers and for local families to use.

WECC continues to hold its upcycling clothes and sewing club which sewing machines, run by an experience community worker, and which acts as a community space for residents to connect (especially those who are new to the neighbourhood), learn together, extend, and share and learn skills, and helps with managing to make ends meet. WECC also continues to hold its weekly and very popular 'community bingo' session, run by the residents themselves, many of whom are volunteers with the food projects.

WECC's community development manager continues to work long term with and support several local families, particularly those who distrust the 'professionals' within discretionary and statutory services. This work also includes support and friendship to families who have moved into West Everton for the first time, those who have gained refugee status, or received work permits, and helped provide them with advice, support, connections and friendships within their new community.

WECC continues to run a playscheme with food and activities in the school holiday's part funded by the Government's Holiday Activity Fund and the charitable grants.

Community events, such as our now annual 'Lights of Hope' held early in December, a community Halloween event in November, events for Valentine's Day in February, and Mothers' Day continue to bring the community together and so help to keep us strong, connected and looking out for each other through these difficult times.

WECC continues to ensure local residents voices are heard and issues are raised on issues such as housing, stalled developments, levels of income, parking and community safety and other issues important to the community.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

A community survey co-designed with residents, has also been started and will report later next year. The results of this will be shared with the relevant decision makers including the Council.

The structure and diversity of the membership of the Trustees is reviewed annually and WECC continues to ensure residents are always in the majority for all decisions made. Trusted partners are involved, and their views and input respected and welcomed.

WECC continues to use the strapline 'nothing about us without us is for us' which has served to keep WECC focussed, helped partners to understand what our principles are and how we work, and helped Trustees to ensure the community remains the beating heart of the organisation.

WECC was gifted the former Friary Primary School building by the Archdiocese of Liverpool in November 2010 and given a 150-year lease. The building acts as a community hub and connection point for West Everton residents and provides a base that gives the community and WECC staff and Trustees the ability to respond quickly and flexibly to community identified needs and link with our trusted partners. It remains, however, very expensive to run, and is in need of urgent renovation so grant funding continues to be received for minor capital works and repairs.

Discussions continue to be held with the archdiocese and the community, Trustees, staff and trusted partners to look at all the options for a sustainable solution which would ensure WECC can continue to respond to the needs of and opportunities identified by the community, grow our collaboration with our network of trusted partners and help ensure the sustainability of the local West Everton neighbourhood.

FINANCIAL REVIEW

Total income in the year was £173,801 (2023: £155,021) of which £142,257 (2023: £116,173), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £182,359 (2023: £152,226), leaving a deficit for the year of £8,558 (2023 surplus £2,795)

At 31st March 2024 the charitable company's reserves stood at £2,160,450 (2023: £2,169,008) of which £2,000,818 (2023: £2,015,454) represent the right of use asset and £36,207 (2023: £49,577) represented restricted funds.

Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, funding strands have become more competitive and reduced in availability.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises.

Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £2,124,243 (2023: £2,119,431) of which £87,941 (2023: £90,061) is represented by tangible assets and £2,000,818 (2023: £2,015,454) of right of use asset, leaving surplus free reserves of £35,484 (2023: £13,916). The charitable company requires £16,862 for redundancy provision, £4,488 lease commitments and £6,683 for three months' running costs, (total £28,050). (2023: £30,075)

PLANS FOR FUTURE

We plan to continue to strengthen the charitable company for the benefit of the West Everton Community, ensuring it becomes more sustainable whilst remaining community led. The long-term future of our building still remains a major priority with plans being drawn up and funding explored.

We will continue to bring running costs of the building down while ensuring we have a building that can be used as a community hub to respond to the needs and opportunities identified by the local community including addressing food security, digital access, access to information and advice, responding to increasing levels of chronic stress and anxiety, family support needs, access to employment, and community events to increase community cohesion and lessen community isolation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee (registered in England and Wales No 03211431) incorporated on 12th June 1996 and having registered as a charity (number 1060761) on 17th February 1997.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 30th May 1996.

The Board of Trustees who are also the Directors of the Company, who appoint the staff and who are responsible for the day to day running of the charity.

The charitable company is governed by a Board of Trustees. Trustees are appointed by the membership at the Annual General Meeting. The majority of trustees are always residents living within West Everton.

The organisation employs a small team of staffs who under the guidance of trustees and using community development principles identify and respond to the needs of the local community.

We have regular trustees' meetings where governance issues are dealt with and a variety of community and partnership forums where community issues are identified, action planned, and progress reported.

WEST EVERTON COMMUNITY COUNCIL
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

NAME: West Everton Community Council

COMPANY NUMBER 03211431

CHARITY NUMBER 1060761

REGISTERED OFFICE The Friary Centre
Bute Street
Liverpool
Merseyside
L5 3LA

TRUSTEES: S A Anderson
A Byrne (Chair)
J Corbett
J Dumbell
A Fitzgerald
H Karim
M Kearns Vaughan
K Mashjari
M McDonnell
P Moseley (Resigned 10th March 2023)
A M Roach

COMPANY SECRETARY: J Sandford Corbett

INDEPENDENT EXAMINER Mrs Ying Huang ACCA
C/O LCVS, 151 Dale Street
Liverpool, L2 2AH

BANKERS: The Co-operative Bank
6 Olympic Court, Montford Street
Manchester, M5 2DQ



.....
A Byrne – Trustee



.....
Date

WEST EVERTON COMMUNITY COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

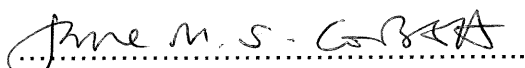
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

ON BEHALF OF THE BOARD:


.....
J Corbett
Trustee

The Friary Centre
Bute Street
Liverpool
L5 3LA

Date: 10th December 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST EVERTON COMMUNITY COUNCIL

I report on the accounts of the charitable company for the year ended 31st March 2024, which are set out on pages 9 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**

Dated:12/12/2024.....



WEST EVERTON COMMUNITY COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (including Income & expenditure)
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Income and endowments from		£	£	£	£
Donations and legacies	3a	28,999	-	28,999	35,896
Charitable activities	3b	2,545	142,257	144,802	119,125
		-----	-----	-----	-----
Total income		31,544	142,257	173,801	155,021
		-----	-----	-----	-----
Expenditure on					
Charitable activities	4	26,732	155,627	182,359	152,226
		-----	-----	-----	-----
Total expenditure		26,732	155,627	182,359	152,226
		-----	-----	-----	-----
Net income/(expenditure), net movements in funds		4,812	(13,370)	(8,558)	2,795
Total funds brought forward	10, 11	2,119,431	49,577	2,169,008	2,166,213
Restated		-----	-----	-----	-----
Total funds carried forward	9 - 11	2,124,243	36,207	2,160,450	2,169,008
		=====	=====	=====	=====

The notes on pages 11 to 24 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

WEST EVERTON COMMUNITY COUNCIL COMPANY NUMBER 03211431
BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	31 st March 2024		31 st March 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		92,221		92,974
Right of use lease	6		2,000,818		2,015,454
			-----		-----
			2,093,039		2,108,428
Current assets					
Debtors	7	4,855		3,545	
Cash at bank and in hand		64,548		58,734	
		-----		-----	
		69,403		62,279	
Current liabilities					
Creditors: amounts falling due within one year	8	(1,992)		(1,699)	
		-----		-----	
Net current assets			67,411		60,580
			-----		-----
Total assets less current liabilities			2,160,450		2,169,008
			=====		=====
Funds:					
Unrestricted funds	9,10		2,124,243		2,119,431
Restricted funds	9,11		36,207		49,577
			-----		-----
			2,160,450		2,169,008
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 10/12/2024.



.....
A Byrne
Director

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. Limited Liability

The Charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company can build up to have adequate reserves to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	20% per annum straight line basis
Fixtures & Fittings	20% per annum straight line basis
Leasehold improvements	2% per annum straight line basis
Right of use assets	Over the term of the lease

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
a. Donations and Legacies				
Donations	28,999	-	28,999	35,896
	=====	=====	=====	=====

Income from donations and legacies in 2023 related wholly to unrestricted funds.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
b. Charitable activities				
Ann Duchess of Westminster Fund	-	10,000	10,000	-
Cash for Kids	-	-	-	1,750
Citizen Advice Liverpool	-	4,997	4,997	-
Household Support Fund	-	-	-	-
Duchy of Lancaster Benevolent Fund	-	1,600	1,600	-
Eleanor Rathbone Charitable Trust	-	-	-	4,000
Feeding Liverpool	-	-	-	8,751
Foyle Foundation	-	10,000	10,000	-
Hemby Charity Trust	-	-	-	2,500
Henry Smith Charity	-	-	-	1,960
Jesuit Fund for Social Justice	-	-	-	1,000
John Moores Foundation	-	-	-	5,000
Julia and Hans Rausing Trust	-	-	-	19,200
LCVS Community Impact Fund	-	1,580	1,580	3,000
LCVS Holiday Activity and Food	-	-	-	4,988
Mayoral Neighbourhood Fund	-	-	-	700
Mpac	-	7,369	7,369	12,662
Mpac Eat to Meet	-	5,793	5,793	-
National Lottery Community Fund	-	10,000	10,000	-
National Lottery Community Fund (Cost of Living)	-	53,853	53,853	-
Pantry income	2,545	-	2,545	2,942
P H Holt Foundation	-	5,000	5,000	20,976
People Postcode Lottery	-	25,000	25,000	-
Pilkington Charities Trust	-	5,000	5,000	7,000
Plusdane	-	800	800	-
Postcode Neighbourhood Trust	-	-	-	19,786
Room hire	-	-	-	10
Tillotson Bradbery Charitable Trust	-	1,265	1,265	-
Torus Foundation Community Investment Fund	-	-	-	1,400
United Way UK	-	-	-	1,500
	2,545	142,257	144,802	119,125

Income from charitable activities in 2023 comprised £2,952 for unrestricted funds and £116,173 related to restricted funds.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To advance education and to provide facilities in the interest of social welfare for recreation and leisure time	145,943	36,416	182,359	152,226
	=====	=====	=====	=====

a. Analysed as follows:

	2024 £	2023 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	70,687	63,627
Building running costs	28,727	20,124
Activities	24,797	16,234
Fare Share	1,949	1,856
Food	19,783	16,151
Volunteer expenses	-	100
	-----	-----
	145,943	118,092
	-----	-----
<i>Support & Governance costs:</i>		
Office costs	4,710	7,282
Insurance	7,161	6,865
Training	169	-
Sundry	182	-
Donation	250	-
Subscriptions	79	
Community support	144	
Card charges	48	
Grant funding returned	2,528	
Registrar of Companies Filing fee	13	13
Payroll fees	525	-
Accountancy	1,265	1,200
Right of use depreciation	14,636	14,635
Depreciation	4,706	4,139
	-----	-----
	36,416	34,134
	-----	-----
Total expenditure on charitable activities	182,359	152,226
	=====	=====

£155,627 (2023: £88,376) of the above expenditure relates to restricted funding.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

b. Staff Costs

	2024	2023
	£	£
Gross wages and salaries	70,687	63,627
	-----	-----
	70,687	63,627
	=====	=====

c. Particulars of employees:

The average number of employees during the year 5 (2023: 5), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
	2.7	2.7
	=====	=====

No employee received emoluments of more than £60,000 during the year. (2023: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year.

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
At 1 st April 2023	10,597	8,309	103,179	122,085
Additions	-	3,953	-	3,953
Disposals	(510)	(-)	(-)	(510)
	-----	-----	-----	-----
Balance at 31 st March 2024	10,087	12,262	103,179	125,528
	-----	-----	-----	-----
Accumulated Depreciation				
At 1 st April 2023	7,943	6,723	14,445	29,111
Charge for the year	1,666	977	2,063	4,706
Disposals	(510)	(-)	(-)	(510)
	-----	-----	-----	-----
Balance at 31 st March 2024	9,099	7,700	16,508	33,307
	-----	-----	-----	-----
Net Book Value at 31st March 2024	988	4,562	86,671	92,221
	=====	=====	=====	=====
Net Book Value at 31 st March 2023	2,654	1,586	88,734	92,974
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024****6. Right of use assets**

	Lease	Total
Cost:	£	£
Balance at 1st April 2023	2,074,000	2,074,000
	-----	-----
Balance at 31st March 2024	2,074,000	2,074,000
	=====	=====
Depreciation:		
Balance at 1st April 2023	58,546	58,546
Charge for the year	14,636	14,636
	-----	-----
Balance at 31st March 2024	73,182	73,182
	=====	=====
 Net Book Value at 31st March 2024	 2,000,818	 2,000,818
	=====	=====
Net Book Value at 31 st March 2023	2,015,454	2,015,454
	=====	=====

Charitable Incorporated Organisation holds a peppercorn lease agreement (150 years) with Liverpool Roman Catholic Archdiocesan Trustees for the building former Faith Primary School, (Friary Centre) Bute Street Liverpool L5 3LA for one hundred and fifty-years starting on the 1st November 2010

7. Debtors

	2024	2023
	£	£
Prepayments	4,855	3,545
	=====	=====

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,265	1,200
Tax and social security	727	499
	-----	-----
	1,992	1,699
	=====	=====

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

9. Analysis of Net Assets between Funds

2024	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
Unrestricted Funds				
General Fund	87,941	2,000,818	35,484	2,124,243
Restricted Funds:				
Ann Duchess of Westminster Fund	-	-	8,790	8,790
Citizens Advice Liverpool Household Support Fund	-	-	4,997	4,997
LCVS Community Impact Fund	1,501	-	-	1,501
Mpac	-	-	2,528	2,528
Mpac Eat to Meet	-	-	240	240
National Lottery Community Fund	-	-	2,145	2,145
National Lottery Community Fund Coronavirus Community Support Fund	170	-	-	170
National Lottery Community Fund (Cost of Living)	1,898	-	5,516	7,414
P H Holt Foundation	-	-	5,000	5,000
Peoples Postcode Lottery	-	-	2,558	2,558
Pilkington Charities Trust	-	-	153	153
Steve Morgan Foundation	264	-	-	264
Steve Morgan Foundation Emergency Fund	447	-	-	447
	4,280	-	31,927	36,207
	92,221	2,000,818	67,411	2,160,450

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2023	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
Unrestricted Funds				
General Fund	90,061	2,015,454	13,916	2,119,431
Restricted Funds:				
Cash for Kids	-	-	803	803
Eleanor Rathbone Charitable Trust	-	-	4,000	4,000
Feeding Liverpool	-	-	2,019	2,019
Hemby Charitable Trust	-	-	2,500	2,500
Julia and Hans Rausing Trust	-	-	19,200	19,200
LCVS Community Impact Fund	-	-	450	450
Mpac	-	-	3,866	3,866
Mayoral Neighbourhood Fund	-	-	700	700
National Lottery – Awards for All	989	-	-	989
National Lottery Community Fund				
Coronavirus Community Support Fund	339	-	-	339
P H Holt Foundation	163	-	12,376	12,539
Steve Morgan Foundation	528	-	-	528
Steve Morgan Foundation	894	-	-	894
Emergency Fund				
Torus Foundation Community Investment Fund	-	-	750	750
	2,913	-	46,664	49,577
	92,974	2,015,454	60,580	2,169,008

10. Unrestricted Funds

2024	Reserves at beginning of year £	Movement in the year		Reserves at end of year £
		Income £	Expenditure £	
General Fund	2,119,431	31,544	(26,732)	2,124,243

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2023	Reserves at beginning of year	<u>Movement in the year</u>		Reserves at end of year
		Income	Expenditure	
	£	£	£	£
General Fund	2,144,433	38,848	(63,850)	2,119,431
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

11. Restricted Funds

2024	Reserves at beginning of year £	<u>Movement in the year</u>		Reserves at end of year £
		Income £	Expenditure £	
Ann Duchess of Westminster Fund	-	10,000	(1,210)	8,790
Cash for Kids	803	-	(803)	-
Citizens Advice Liverpool Household Support Fund	-	4,997	(-)	4,997
Duchy of Lancaster Benevolent Fund	-	1,600	(1,600)	-
Eleanor Rathbone Charitable Trust	4,000	-	(4,000)	-
Feeding Liverpool	2,019	-	(2,019)	-
Foyle Foundation	-	10,000	(10,000)	-
Hemby Charity Trust	2,500	-	(2,500)	-
Julia and Hans Rausing Trust	19,200	-	(19,200)	-
LCVS Community Impact Fund	450	1,580	(529)	1,501
Mayoral Neighbourhood Fund	700	-	(700)	-
Mpac	3,866	7,369	(8,707)	2,528
Mpac Eat to Meet	-	5,793	(5,553)	240
National Lottery – Awards for All	989	-	(989)	-
National Lottery Community Fund	-	10,000	(7,855)	2,145
National Lottery Community Fund Coronavirus Community Support Fund	339	-	(169)	170
National Lottery Community Fund (Cost of Living)	-	53,853	(46,439)	7,414
P H Holt Foundation	12,539	5,000	(12,539)	5,000
Peoples Postcode Lottery	-	25,000	(22,442)	2,558
Pilkington Charities Trust	-	5,000	(4,847)	153
Plusdane	-	800	(800)	-
Steve Morgan Foundation	528	-	(264)	264
Steve Morgan Foundation Emergency Fund	894	-	(447)	447
Tillotson Bradbery Charitable Trust	-	1,265	(1,265)	-
Torus Foundation Community Investment Fund	750	-	(750)	-
	-----	-----	-----	-----
Carried Forward	49,577	142,257	(155,627)	36,207
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2023	Reserves at beginning of year £	<u>Movement in the year</u>		Reserves at end of year £
		Income £	Expenditure £	
Cash for Kids	-	1,750	(947)	803
Comic Relief Community Fund	328	-	(328)	-
Duchy of Lancaster Benevolent Fund	2,991	-	(2,991)	-
E L Rathbone Charitable Trust	3,000	-	(3,000)	-
Eleanor Rathbone Charitable Trust	333	4,000	(333)	4,000
Feeding Liverpool	-	8,751	(6,732)	2,019
Hemby Charity Trust	-	2,500	(-)	2,500
Henry Smith Charity	-	1,960	(1,960)	-
Holiday Activity & Food	150	-	(150)	-
Jesuit Fund for social Justice	-	1,000	(1,000)	-
John Moores Foundation	-	5,000	(5,000)	-
Johnson Foundation	101	-	(101)	-
Julia and Hans Rausing Trust	-	19,200	(-)	19,200
LCVS Community Impact Fund	-	3,000	(2,550)	450
LCVS Holiday Activity and Food	-	4,988	(4,988)	-
Mayoral Neighbourhood Fund	340	700	(340)	700
Mpac	141	12,662	(8,937)	3,866
National Lottery – Awards for All	1,978	-	(989)	989
National Lottery Community Fund	8,960	-	(8,960)	-
National Lottery Community Fund Coronavirus Community Support Fund	509	-	(170)	339
P H Holt Foundation	325	20,976	(8,762)	12,539
Pilkington Charities Trust	-	7,000	(7,000)	-
Postcode Neighbourhood Trust	-	19,786	(19,786)	-
Steve Morgan Foundation	792	-	(264)	528
Steve Morgan Foundation Emergency Fund	1,342	-	(448)	894
Torus Foundation Community Investment Fund	490	1,400	(1,140)	750
United Way UK	-	1,500	(1,500)	-
	-----	-----	-----	-----
Carried Forward	21,780	116,173	(88,376)	49,577
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

Ann Duchess of Westminster Fund – Contribution towards weekly food

Cash for Kids – Contribution towards coats for kids

Citizens Advice Liverpool Household Support Fund - Contribution towards weekly food over 65's

Comic Relief Community Fund – Contribution towards the running of the sewing group project

Duchy of Lancaster Benevolent Fund – Contribution towards weekly food

E L Rathbone Charitable Trust – Contribution towards weekly food

Eleanor Rathbone Charitable Trust – Contribution towards weekly food

Feeding Liverpool – Contribution towards weekly food over 65's

Foyle Foundation - Contribution towards salary costs and insurance

Hemby Charity Trust – Contribution towards winter coats as part of the winter project.

Henry Smith Charity – Contribution towards playscheme day trip

Holiday Activity & Food – Contribution towards playscheme

Jesuit Fund for Social Justice – Contribution to celebrate the memory of Fr Michael

John Moores Foundation – Contribution towards salary costs

Johnson Foundation – Contribution towards gardening activities raising beds and planting.

Julia and Hans Rausing Trust – Contribution towards staff salaries, running costs and weekly food

LCVS Community Impact Fund – Contribution towards playscheme

LCVS Holiday Activity and Food – Contribution towards Lunches, Snacks & Activities for May Playscheme

Mayoral Neighbourhood Fund – Contribution towards Fare Share and weekly food

Mpac - Contribution towards playscheme

Mpac Eat to Meet – Contribution towards weekly food

National Lottery – Awards for All – Contribution towards Salary costs

National Lottery Community Fund – Contribution towards salary costs

National Lottery Community Fund Coronavirus Community Support Fund – Contribution towards Covid19 food for the vulnerable

National Lottery Community Fund (Cost of Living) – Contribution towards salaries, running costs, weekly food, white goods

PH Holt Foundation – Contribution towards salary costs

Peoples Postcode Lottery - Contribution towards salary costs and running costs

Pilkington Charities Trust – Contribution toward Christmas lights

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Plusdane - Contribution towards coronation event.

Postcode Neighbourhood Trust – Contribution towards salary costs

Steve Morgan Foundation – Contribution towards Covid19 food for the vulnerable

Steve Morgan Foundation Emergency Fund – Contribution towards Covid19 food for the vulnerable

Tillotson Bradbery Charitable Trust – Contribution towards pantry and weekly food

Torus Foundation Community Investment Fund – Contribution towards playscheme

United Way UK – Contribution towards supporting community food.

12. Operating Lease Commitments

There is an operating lease for a photocopier as set out below:

	2024	2023
	£	£
Due in one year	1,056	1,636
Due between 1 to 2 years	1,056	-
Due between 2 to 5 years	2,112	-
Over 5 years	264	-
	4,488	1,636
	=====	=====

13. Contingent Liabilities

There were no contingent liabilities as at 31st March 2024 (2023: nil)

14. Related Parties

There were no related party transactions during the year ended 31st March 2024 (2023: none)

15. Guarantees

As at 31st March 2024, 11 members had given a guarantee of £10 each in the event of the company winding-up, total: £110 (2023:13 members £130).

Accounts

WEST EVERTON COMMUNITY COUNCIL

Trustees' Report and Unaudited Financial Statements Year Ended 31st March 2023

Company Number: 03211431

Charity Number: 1060761

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WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The trustees are pleased to present their annual report for the year ended 31st March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are to promote the benefit of the inhabitants without distinction of sex, sexual orientation, age disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary, businesses and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; - to establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects; - to promote such other charitable purposes as may from time to time be determined.

The Charity aims to achieve its objectives through the projects, partnerships and forums detailed in this report.

Public Benefit

West Everton Community Council (WECC) continued to ensure that local people are involved in consultation regarding developments in their area.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that WECC is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been difficult for the community of West Everton. The cost-of-living crisis, the continuing austerity, low wages, insecure work, cuts to welfare, continues to hit our community very hard and continues to undermine the majority of the local residents.

Increasing numbers of West Everton residents of all ages are living with chronic poverty (in work and out of work), are continuing to struggle to make ends meet, and are facing food, fuel, furniture, and digital poverty and living on very low incomes. The Everton ward continues to be the most disadvantaged ward in Liverpool and continues to have the lowest income. As always, the volunteers, staff, and trustees of WECC continue to rise to the challenge, although the pressure on us all is increasing month by month and so is now undermining our own health and wellbeing. We continue to listen to, work alongside and provide high levels of support to individual residents and families in a respectful and sensitive way, and our work continues to be rooted in community development principles.

Staff as well as volunteers from within the community (including from within our Board of Trustees) continue to operate, on a weekly basis, a Trussell Trust foodbank.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

WECC also continues to operate our own food project delivering food parcels across the community based on a 'traffic light' system of need which is supported throughout the year by Liverpool Football Club (LFC) who provide sealed portions of fresh cooked meals, as well as the Royal Court Theatre Company over the Christmas period. Each food bag contains a letter from WECC that includes all the key information such as WECC's partnership with the local CAB (CAL), details of the Council's 'local welfare scheme' known as the Liverpool Citizens Support Scheme, the phone numbers of the WECC staff and the contact details of the local Councillor (who is also a Trustee of WECC). This continues to help ensure community members do not become isolated, are able to keep safe, and in turn can support their neighbours and friends.

Our weekly pantry (which uses the 'Your Local Pantry' model) is well used and supported by the local community. This acts as a connecting point and friendly community space with a freshly cooked meal for residents both young and old and runs alongside our welfare advice project provided through the local Citizens Advice Bureau (Citizens Advice Liverpool, known as CAL).

Funding for these projects continues to be provided by local and national grant making trusts, local housing providers, Feeding Liverpool (distributing the Government Household Support Fund), LCVS (Community Impact Fund). Donations of food and clothing and toiletries are also provided from people with connections to the community and those who had first-hand knowledge and experience of WECC.

WECC also works with 'Food for Thought' who share knowledge and practical support on cooking and how to grow and share vegetables.

Digital access remains a problem for many residents so Vodafone's free sim cards, as a continuation of the joint WECC and Vodafone 'Better Connected' project are very helpful.

WECC continues to hold its upcycling clothes and sewing club which acts as a community space for residents to connect, learn together, extend, and share skills and helps with managing to make ends meet. WECC also continues to hold weekly its very popular 'community bingo' session.

WECC's community development manager continues to work long term with and support several local families, particularly those who distrust the 'professionals' within discretionary and statutory services. This work also includes support and friendship to families who have moved into West Everton for the first time, many of whom have gained refugee status, or received work permits, and helped provide them with advice, support, connections and friendships within their new community.

WECC continues to provide a playscheme with food and activities in the school holidays part funded by the Government's Holiday Activity Fund and the Council.

Community events such as our now annual 'Lights of Hope' held early in December, 'Bommy night' in November, Valentine's Day in February, and Mothers' Day continue to bring the community together and so help to keep us strong, connected and looking out for each other through these difficult times.

WECC continues to ensure local community issues are raised and discussed with actions agreed. Housing, stalled developments, levels of income, parking and community safety were some of the important issues this year.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The structure and diversity of the membership of the Trustees is reviewed annually and WECC continues to ensure residents are always in the majority for all decisions made. Trusted partners are involved, and their views and input respected and welcomed.

WECC continues to use the strapline 'nothing about us without us is for us' which has helped to keep WECC focussed, helped partners to understand what our principles are and how we work, and Trustees to ensure the community remains the beating heart of the organisation.

In September of this year WECC held a very special event in memory of Fr Michael Bingham, Jesuit priest at the Friary Church from 1984-1997. Fr Michael was heavily involved in the community, was very supportive of WECC, and was deeply appreciated by so many in the community as an encourager, enabler, and active member of the campaigns during those years that helped save and enrich our community. The City Council's plan for much of the local neighbourhood in the mid-eighties was for a drastic depopulation of the area and for a large Everton Park which would have threatened the survival of local schools, shops and services. Yet those years saw a remarkable fight back by the local community, with the eventual transformation of the housing, the creation of a more locally appropriate Everton Park, and the keeping of a local community, with Fr Michael and very much involved in those campaigns alongside local residents and the local churches of St Francis Xavier's and St Peter's as well the Friary.

Although Fr Michael moved in 1997 to Portadown he remained in touch with the Everton community visiting regularly, and then during the Christmas period of 2021/22 he sadly died. His death prompted a number of people in the community to suggest that West Everton Community Council put on an evening to celebrate those community campaigns, the part that Fr Michael played in them, reflect on the lessons learnt and use them to help plan together for the future. The Jesuit Fund kindly made a generous grant for the event. Fr Michael's family attended, along with many members of the community and people involved in the community campaigns of that time. Musicians associated with In Harmony (the local El Sistema project set up by the Royal Liverpool Philharmonic in partnership with WECC in 2008/2009 and run out the former Friary Church), played one of Fr Michael's favourite pieces of music, Gabriel's Oboe. Memories, lessons, and stories were shared and 2 films of that time shown ('Getting up off your knees' and 'It's my city').

Building:

WECC was gifted the former Friary Primary School building by the Archdiocese of Liverpool in November 2010 and given a 125-year lease. The building acts as a community hub and connection point for West Everton residents and provides a base that gives the community and WECC staff and Trustees the ability to respond quickly and flexibly to community identified needs and link with our trusted partners. It remains, however, very expensive to run, and is in need of urgent renovation so grant funding is received for minor capital works and repairs.

Discussions are being held with the Archdiocese and an anchor institution, the community, Trustees, staff and trusted partners to look at all the options for a sustainable solution which would ensure WECC can continue to respond to the needs of and opportunities identified by the community, grow our collaboration with our network of trusted partners and help ensure the sustainability of the local West Everton neighbourhood.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Total income in the year was £155,021 (2022: £100,466) of which £116,173 (2022: £61,796), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £152,226 (2022 £160,658), leaving a surplus for the year of £2,795 (2022 surplus £60,192)

At 31st March 2023 the charitable company's reserves stood at £2,169,008 (2022: £2,166,213) of which £2,015,454 (2022: £2,030,089) represent the right of use asset and £49,577 (2022: £21,780) represented restricted funds.

Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, funding strands have become more competitive and reduced in availability.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises.

Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £2,119,431 (2022: £2,144,433) of which £90,061 (2022: £91,082) is represented by tangible assets and £2,015,454 (2022: £2,030,089) of Right of use asset, leaving surplus free reserves of £13,916 (2022: £23,262). The charitable company requires £12,477 for redundancy provision, £1,636 lease commitments and £15,962 for three months' running costs, (total £30,075).

The trustees plan to build up the reserve through fundraising events and donations.

PLANS FOR FUTURE

We plan to continue to strengthen the charitable company for the benefit of the West Everton Community, ensuring it becomes more sustainable whilst remaining community led. The long-term future of our building still remains a major priority with plans being drawn up and funding explored.

We will continue to bring running costs of the building down while ensuring we have a building that can be used as a community hub to respond to the needs and opportunities identified by the local community including addressing food security, digital access, access to information and advice, responding to increasing levels of chronic stress and anxiety, family support needs, access to employment, and community events to increase community cohesion and lessen community isolation.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee (registered in England and Wales No 03211431) incorporated on 12th June 1996 and having registered as a charity (number 1060761) on 17th February 1997.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 30th May 1996.

The Board of Trustees who are also the Directors of the Company, who appoint the staff and who are responsible for the day to day running of the charity.

The charitable company is governed by a Board of Trustees. Trustees are appointed by the membership at the Annual General Meeting. The majority of trustees are always residents living within West Everton.

The organisation employs a small team of staffs who under the guidance of trustees and using community development principles identify and respond to the needs of the local community.

We have regular trustees' meetings where governance issues are dealt with and a variety of community and partnership forums where community issues are identified, action planned, and progress reported.

REFERENCE AND ADMINISTRATIVE DETAILS

NAME:	West Everton Community Council	
COMPANY NUMBER	03211431	
CHARITY NUMBER	1060761	
REGISTERED OFFICE	The Friary Centre Bute Street Liverpool Merseyside L5 3LA	
TRUSTEES:	S A Anderson A Byrne (Chair) H Corbett J Corbett J Dumbell A Fitzgerald H Karim M Kearns Vaughan K Mashjari M McDonnell A Modder P Moseley A Roach	(Appointed 29 th November 2022) (Resigned 12 th December 2022) (Appointed 17 th October 2022) (Resigned 29 th November 2022) (Resigned 10 th March 2023)
COMPANY SECRETARY:	J Corbett	

WEST EVERTON COMMUNITY COUNCIL
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

INDEPENDENT EXAMINER

Paula Sanchez ACCA
LCVS, 151 Dale Street
Liverpool, L2 2AH

BANKERS:

The Co-operative Bank
6 Olympic Court, Montford Street
Manchester, M5 2DQ



.....
A Byrne – Trustee

15.12.23

.....
Date

WEST EVERTON COMMUNITY COUNCIL STATEMENT OF TRUSTEES' RESPONSIBILITIES

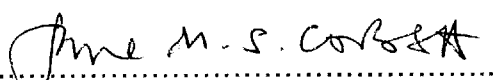
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

ON BEHALF OF THE BOARD:



.....
J Corbett
Trustee

The Friary Centre
Bute Street
Liverpool
L5 3LA

Date: 15.12.2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST EVERTON COMMUNITY COUNCIL

Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2023, which are set out on pages 10 to 23.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**

Dated: **16 December 2023**



WEST EVERTON COMMUNITY COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (including Income & expenditure)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
Income and endowments from		£	£	£	£
Donations and legacies	3a	35,896	-	35,896	35,864
Charitable activities	3b	2,952	116,173	119,125	64,602
Total income		38,848	116,173	155,021	100,466
Expenditure on					
Charitable activities	4	63,850	88,376	152,226	160,658
Total expenditure		63,850	88,376	152,226	160,658
Net (expenditure)/income, net movements in funds		(25,002)	27,797	2,795	(60,192)
Total funds brought forward Restated	10, 11	2,144,433	21,780	2,166,213	2,226,405
Total funds carried forward	9 - 11	2,119,431	49,577	2,169,008	2,166,213

The notes on pages 12 to 23 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

WEST EVERTON COMMUNITY COUNCIL COMPANY NUMBER 03211431
BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		92,974		96,368
Right of use lease	6		2,015,454		2,030,089
			-----		-----
			2,108,428		2,126,457
Current assets					
Debtors	7	3,545		2,774	
Cash at bank and in hand		58,734		39,426	
		-----		-----	
		62,279		42,200	
Current liabilities					
Creditors: amounts falling due within one year	8	(1,699)		(2,444)	
		-----		-----	
Net current assets			60,580		39,756
			-----		-----
Total assets less current liabilities			2,169,008		2,166,213
			=====		=====
Funds:					
Unrestricted funds	9,10		2,119,431		2,144,433
Restricted funds	9,11		49,577		21,780
			-----		-----
			2,169,008		2,166,213
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

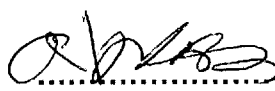
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 15.12.2023



A Byrne
Director

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Limited Liability

The Charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and Charities Act 2011 and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company can build up to have adequate funds to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	20% per annum straight line basis
Fixtures & Fittings	20% per annum straight line basis
Leasehold improvements	2% per annum straight line basis
Right of use assets	Over the term of the lease

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
a. Donations and Legacies				
Donations	35,896	-	35,896	35,864
	=====	=====	=====	=====

Income from donations and legacies in 2022 related wholly to unrestricted funds.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
b. Charitable activities				
Cash for Kids	-	1,750	1,750	-
Comic Relief Community Fund	-	-	-	2,000
Duchy of Lancaster Benevolent Fund	-	-	-	4,300
E L Rathbone Charitable Trust	-	-	-	3,000
Eleanor Rathbone Charitable Trust	-	4,000	4,000	-
Feeding Liverpool	-	8,751	8,751	-
Hemby Charity Trust	-	2,500	2,500	-
Henry Smith Charity	-	1,960	1,960	1,810
Holiday Activity & Food	-	-	-	9,541
Jesuit Fund for Social Justice	-	1,000	1,000	500
John Moores Foundation	-	5,000	5,000	10,000
Julia and Hans Rausing Trust	-	19,200	19,200	-
LCVS Community Impact Fund	-	3,000	3,000	1,000
LCVS – Give Local	-	-	-	1,500
LCVS Holiday Activity and Food	-	4,988	4,988	-
Liverpool City Council Business Support Grant	-	-	-	2,667
Mayoral Neighbourhood Fund	-	700	700	1,550
Mpac	-	12,662	12,662	4,145
National Lottery Community Fund	-	-	-	10,000
Pantry income	2,942	-	2,942	-
P H Holt Foundation	-	20,976	20,976	5,000
Pilkington Charities Trust	-	7,000	7,000	5,000
Postcode Neighbourhood Trust	-	19,786	19,786	-
Room hire	10	-	10	-
Scrap metal	-	-	-	139
Tillotson Bradbery Charitable Trust	-	-	-	2,000
Torus Foundation Community Investment Fund	-	1,400	1,400	450
United Way UK	-	1,500	1,500	-
	2,952	116,173	119,125	64,602
	=====	=====	=====	=====

Income from charitable activities in 2022 comprised £2,806 for unrestricted funds and £61,796 related to restricted funds.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To advance education and to provide facilities in the interest of social welfare for recreation and leisure time	118,092	34,134	152,226	160,658
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	63,627	64,370
Building running costs	20,124	22,353
Activities	16,234	20,514
Fare Share	1,856	1,856
Food	16,151	15,045
Volunteer expenses	100	50
DBS fees	-	51
	-----	-----
	118,092	124,239
	-----	-----
<i>Support & Governance costs:</i>		
Office costs	7,282	6,652
Insurance	6,865	8,518
Training	-	45
Staff costs	-	110
Registrar of Companies Filing fee	13	13
Accountancy	1,200	1,160
Right of use depreciation	14,635	14,637
Depreciation	4,139	5,284
	-----	-----
	34,134	36,419
	-----	-----
Total expenditure on charitable activities	152,226	160,658
	=====	=====

£88,376 (2022: £81,899) of the above expenditure relates to restricted funding.

b. Staff Costs

	2023 £	2022 £
Gross wages and salaries	63,627	64,370
	-----	-----
	63,627	64,370
	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

c. Particulars of employees:

The average number of full-time equivalent employees during the year was as follows:

	2023	2022
Charitable activities	2.7	2.7
	=====	=====

No employee received emoluments of more than £60,000 during the year. (2022: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year.

5. Tangible fixed assets

	Equipmen t £	Fixtures & Fittings £	Leasehold Improvements £	Total £
Cost				
At 1 st April 2022	9,852	8,309	103,179	121,340
Additions	745	-	-	745
	-----	-----	-----	-----
Balance at 31 st March 2023	10,597	8,309	103,179	122,085
	-----	-----	-----	-----
Accumulated Depreciation				
At 1 st April 2022	6,220	6,371	12,381	24,972
Charge for the year	1,723	352	2,064	4,139
	-----	-----	-----	-----
Balance at 31 st March 2023	7,943	6,723	14,445	29,111
	-----	-----	-----	-----
Net Book Value at 31st March 2023	2,654	1,586	88,734	92,974
	=====	=====	=====	=====
Net Book Value at 31 st March 2022	3,632	1,938	90,798	96,368
	=====	=====	=====	=====

6. Right of use assets

	Lease £	Total £
Cost:		
Balance at 1 st April 2022	2,074,000	2,074,000
	-----	-----
Balance at 31 st March 2023	2,074,000	2,074,000
	=====	=====
Depreciation:		
Balance at 1 st April 2022	43,911	43,911
Charge for the year	14,635	14,635
	-----	-----
Balance at 31 st March 2023	58,546	58,546
	=====	=====
Net Book Value at 31st March 2023	2,015,454	2,015,454
	=====	=====
Net Book Value at 31 st March 2022	2,030,089	2,030,089
	=====	=====

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Charitable Incorporated Organisation holds a peppercorn lease agreement (150 years) with Liverpool Roman Catholic Archdiocesan Trustees for the building former Faith Primary School, (Friary Centre) Bute Street Liverpool L5 3LA for one hundred and fifty-years starting on the 1st November 2010

7. Debtors

	2023	2022
	£	£
Prepayments	3,545	2,774
	=====	=====

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,200	1,885
Tax and social security	499	559
	-----	-----
	1,699	2,444
	=====	=====

9. Analysis of Net Assets between Funds

2023	Tangible Fixed Assets	Right of use Lease	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds	90,061	2,015,454	13,916	2,119,431
General Fund	-----	-----	-----	-----
Restricted Funds:				
Cash for Kids	-	-	803	803
Eleanor Rathbone Charitable Trust	-	-	4,000	4,000
Feeding Liverpool	-	-	2,019	2,019
Hemby Charitable Trust	-	-	2,500	2,500
Julia and Hans Rausing Trust	-	-	19,200	19,200
LCVS Community Impact Fund	-	-	450	450
Mpac	-	-	3,866	3,866
Mayoral Neighbourhood Fund	-	-	700	700
National Lottery – Awards for All	989	-	-	989
National Lottery Community Fund				
Coronavirus Community Support Fund	339	-	-	339
P H Holt Foundation	163	-	12,376	12,539
Steve Morgan Foundation	528	-	-	528
Steve Morgan Foundation	894	-	-	894
Emergency Fund				
Torus Foundation Community Investment Fund	-	-	750	750
	-----	-----	-----	-----
	2,913	-	46,664	49,577
	-----	-----	-----	-----
	92,974	2,015,454	60,580	2,169,008
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2022	Tangible Fixed Assets	Right of use Lease	Net Current Assets	Total
Unrestricted Funds	£	£	£	£
General Fund	91,082	2,030,089	23,262	2,144,433
Restricted Funds:				
Comic Relief Community Fund	-	-	328	328
Duchy of Lancaster Benevolent Fund	-	-	2,991	2,991
E L Rathbone Charitable Trust	-	-	3,000	3,000
Eleanor Rathbone Charitable Trust	-	-	333	333
Holiday Activity & Food	-	-	150	150
Johnson Foundation	-	-	101	101
Mayoral Neighbourhood Fund	340	-	-	340
Mpac	-	-	141	141
National Lottery – Awards for All	1,978	-	-	1,978
National Lottery Community Fund	-	-	8,960	8,960
National Lottery Community Fund	-	-	-	-
Coronavirus Community Support Fund	509	-	-	509
P H Holt Foundation	325	-	-	325
Steve Morgan Foundation	792	-	-	792
Steve Morgan Foundation	1,342	-	-	1,342
Emergency Fund	-	-	-	-
Torus Foundation Community Investment Fund	-	-	490	490
	5,286	-	16,494	21,780
	96,368	2,030,089	39,756	2,166,213

10. Unrestricted Funds

2023	Reserves at beginning of year	Movement in the year		Reserves at end of year
		Income	Expenditure	
	£	£	£	£
General Fund	2,144,433	38,848	(63,850)	2,119,431

2022	Reserves at beginning of year	Movement in the year		Reserves at end of year
		Income	Expenditure	
	£	£	£	£
General Fund	2,184,522	38,670	(78,759)	2,144,433

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

11. Restricted Funds

2023	Reserves at beginning of year £	Movement in the year		Reserves at end of year £
		Income £	Expenditure £	
Cash for Kids	-	1,750	(947)	803
Comic Relief Community Fund	328	-	(328)	-
Duchy of Lancaster Benevolent Fund	2,991	-	(2,991)	-
E L Rathbone Charitable Trust	3,000	-	(3,000)	-
Eleanor Rathbone Charitable Trust	333	4,000	(333)	4,000
Feeding Liverpool	-	8,751	(6,732)	2,019
Hemby Charity Trust	-	2,500	(-)	2,500
Henry Smith Charity	-	1,960	(1,960)	-
Holiday Activity & Food	150	-	(150)	-
Jesuit Fund for social Justice	-	1,000	(1,000)	-
John Moores Foundation	-	5,000	(5,000)	-
Johnson Foundation	101	-	(101)	-
Julia and Hans Rausing Trust	-	19,200	(-)	19,200
LCVS Community Impact Fund	-	3,000	(2,550)	450
LCVS Holiday Activity and Food	-	4,988	(4,988)	-
Mayoral Neighbourhood Fund	340	700	(340)	700
Mpac	141	12,662	(8,937)	3,866
National Lottery – Awards for All	1,978	-	(989)	989
National Lottery Community Fund	8,960	-	(8,960)	-
National Lottery Community Fund Coronavirus Community Support Fund	509	-	(170)	339
P H Holt Foundation	325	20,976	(8,762)	12,539
Pilkington Charities Trust	-	7,000	(7,000)	-
Postcode Neighbourhood Trust	-	19,786	(19,786)	-
Steve Morgan Foundation	792	-	(264)	528
Steve Morgan Foundation Emergency Fund	1,342	-	(448)	894
Torus Foundation Community Investment Fund	490	1,400	(1,140)	750
United Way UK	-	1,500	(1,500)	-
	-----	-----	-----	-----
Carried Forward	21,780	116,173	(88,376)	49,577
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2022	Reserves at beginning of year £	Movement in the year		Reserves at end of year £
		Income £	Expenditure £	
Comic Relief Community Fund	2,000	2,000	(3,672)	328
Duchy of Lancaster Benevolent Fund	-	4,300	(1,309)	2,991
E L Rathbone Charitable Trust	-	3,000	(-)	3,000
Eleanor Rathbone Charitable Trust	483	-	(150)	333
Garfield Weston Foundation	15,000	-	(15,000)	-
Hemby Charity Trust	337	-	(337)	-
Henry Smith Charity	-	1,810	(1,810)	-
Holiday Activity & Food	-	9,541	(9,391)	150
Jesuit Fund	-	500	(500)	-
John Moores Foundation	-	10,000	(10,000)	-
Johnson Foundation	400	-	(299)	101
LCVS-Community Impact Fund	2,750	1,000	(3,750)	-
LCVS – Give Local	-	1,500	(1,500)	-
Mayoral Neighbourhood Fund	2,004	1,550	(3,214)	340
Mpac	-	4,145	(4,004)	141
National Lottery – Awards for All	2,966	-	(988)	1,978
National Lottery Community Fund	-	10,000	(1,040)	8,960
National Lottery Community Fund Coronavirus Community Support Fund	678	-	(169)	509
One Stop Carriers for Causes Scheme	348	-	(348)	-
P H Holt Foundation	9,032	5,000	(13,707)	325
Pilkington Charities Trust	-	5,000	(5,000)	-
Steve Morgan Foundation	1,056	-	(264)	792
Steve Morgan Foundation Emergency Fund	1,789	-	(447)	1,342
Tillotson Bradbery Charitable Trust	-	2,000	(2,000)	-
Torus Foundation Community Investment Fund	3,040	450	(3,000)	490
Carried Forward	41,883	61,796	(81,899)	21,780
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

Cash for Kids – Contribution towards coats for kids

Comic Relief Community Fund – Contribution towards the running of the sewing group project

Duchy of Lancaster Benevolent Fund – Contribution towards weekly food

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

E L Rathbone Charitable Trust – Contribution towards weekly food

Eleanor Rathbone Charitable Trust – Contribution towards weekly food

Feeding Liverpool – Contribution towards weekly food over 65's

Garfield Weston Foundation – Contribution towards salary and core costs

Hemby Charity Trust – Contribution towards winter coats as part of the winter project.

Henry Smith Charity – Contribution towards playscheme day trip

Holiday Activity & Food – Contribution towards playscheme

Jesuit Fund for Social Justice – Contribution to celebrate the memory of Fr Michael

John Moores Foundation – Contribution towards salary costs

Johnson Foundation – Contribution towards gardening activities raising beds and planting.

Julia and Hans Rausing Trust – Contribution towards staff salaries, running costs and weekly food

LCVS Community Impact Fund – Contribution towards playscheme

LCVS – Give Local – Contribution towards weekly food.

LCVS Holiday Activity and Food – Contribution towards Lunches, Snacks & Activities for May Playscheme

Mayoral Neighbourhood Fund – Contribution towards Fare Share and weekly food

Mpac - Contribution towards playscheme

National Lottery – Awards for All – Contribution towards Covid19 food for the vulnerable

National Lottery Community Fund – Contribution towards salary costs

National Lottery Community Fund Coronavirus Community Support Fund – Contribution towards Covid19 food for the vulnerable

One Stop Carriers for Causes Scheme – Contribution towards gardening activities raising beds and planting.

PH Holt Foundation – Contribution towards salary costs

Pilkington Charities Trust – Contribution toward Christmas lights

Postcode Neighbourhood Trust – Contribution towards salary costs

Steve Morgan Foundation – Contribution towards Covid19 food for the vulnerable

Steve Morgan Foundation Emergency Fund – Contribution towards Covid19 food for the vulnerable

Tillotson Bradbery Charitable Trust – Contribution towards weekly food

Torus Foundation Community Investment Fund – Contribution towards playscheme

United Way UK – Contribution towards supporting community food.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

12. Operating Lease Commitments

There is an operating lease for a photocopier as set out below:

	2023	2022
	£	£
Due in one year	1,636	3,274
Due between 1 to 2 years	-	1,636
Due between 2 to 5 years	-	-
	-----	-----
	1,636	4,910
	=====	=====

13. Contingent Liabilities

There were no contingent liabilities as at 31st March 2023 (2022: nil)

14. Related Parties

There were no related party transactions during the year ended 31st March 2023 (2022: none)

15. Guarantees

As at 31st March 2023, 13 members had given a guarantee of £10 each in the event of the company winding-up, total: £130 (2022: 11 members £110).

Accounts

WEST EVERTON COMMUNITY COUNCIL

Trustees' Report and Financial Statements for the Year Ended 31st March 2022

Company Number: 03211431

Charity Number: 1060761

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WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual report for the year ended 31st March 2022.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are to promote the benefit of the inhabitants without distinction of sex, sexual orientation, age disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary, businesses and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; - to establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects; - to promote such other charitable purposes as may from time to time be determined.

The Charity aims to achieve its objectives through the projects, partnerships and forums detailed in this report.

Public Benefit

West Everton Community Council (WECC) continued to ensure that local people are involved in consultation regarding developments in their area.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that WECC is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been another difficult year for the community of West Everton. The Covid -19 pandemic has left scars and damage to people's health and wellbeing within the community. The continuing austerity, low wages, insecure work, cuts to welfare, and now the rise cost of living has hit our community very hard. But as always, the volunteers, staff and Trustees of WECC rose to the challenge.

Increasing numbers of West Everton residents of all ages are living with chronic poverty (in work and out of work), are continuing to struggle to make ends meet, and are facing food, fuel, furniture and digital poverty and living on very low incomes. The Everton ward continues to be the most disadvantaged ward in Liverpool and continues to have the lowest income.

Many organisations that WECC works with have struggled due to the damaging effects of Covid-19 and austerity but continue to remain working alongside us as trusted partners.

With our staff, volunteers from within the community and Trustees, through the WECC projects we've developed and expanded, we were able to continue to work with and provide high levels of support to individual residents and families in a respectful and sensitive way.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

We were able to keep our community development principles in place, work together within the community, support each other, grow our network of trusted partners and funding organisations, and keep hope alive in these difficult circumstances.

The Trussell Trust foodbank we opened in January 2019 continues to operate and is open each week.

Volunteers from within the community (including from within our Board of Trustees) work tirelessly to support not only the Trussell Trust but also to run WECC's own food project which delivers food parcels each week across the wider community based on a 'traffic light' system of need.

This year our long awaited 'Your Local Pantry' opened and has been very well received by the local community. It acts as a connecting point and friendly community space for residents both young and old and runs alongside our welfare advice project provided through the local Citizens Advice Bureau (Citizens Advice Liverpool, known as CAL)

WECC's own food project continued to be supported by the local theatre company based in the community through provision of fresh cooked, including over Christmas.

Funding continues to be provided by local and national grant making trusts, as well as donations of food and clothing and toiletries coming from people with connections to the community and those who had first-hand knowledge and experience of WECC.

The WECC food project also continued to work with and supported the elderly residents up the hill in North Everton from The Clock Community Centre as it had had to close through the pandemic.

Each food bag contained a letter from WECC that included all the key information such as WECC's partnership with the local CAB (CAL), details of the Council's 'local welfare scheme' known as the Liverpool Citizens Support Scheme, the phone numbers of the WECC staff and of the local Councillor (who is a Trustee of WECC). This continues to help ensure community members do not become isolated, are able to keep safe, and in turn can support their neighbours and friends.

The food project and "Your Local Pantry" help to ensure that community voices are heard, and ideas and issues raised as the food was delivered through conversations had at people's front doors, and when the pantry opened, at the WECC centre so helping the community to stay connected, stay strong, support each other and pass on key information and wisdom.

WECC put in place some raised beds in WECC's yard with support from Food for Thought and will continue to learn how to grow and share vegetables

To continue to tackle and respond to digital poverty WECC applied for Vodafone's free sim cards as a continuation of the joint 'Better Connected' project with Vodafone.

WECC continues to hold its upcycling clothes and sewing club which acts as a community space for residents to connect, learn together, extend and share skills and help with managing to make ends meet.

WECC's senior community development worker continues to work long term with and support local families especially those who distrust 'professionals' within discretionary and statutory services but who trust our staff member.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

WECC also works with and helps to settle in families who moved into West Everton for the first time, many of whom have gained refugee status, or received work permits, and helped provide them with advice, support, connections and friendships within their new community.

WECC's playscheme at Easter, in the Summer and Autumn, and community events such as 'Lights of Hope', 'Bommy night', Valentine's Day, Mother's Day and others help bring the community together and keep us strong, connected and supporting each other through such difficult times. They help to keep hope alive.

The Board Trustees is now more diverse reflecting the changing profile of the community of West Everton and this is reviewed annually.

WECC continue to ensure local community issues are raised, discussed and actions agreed and followed through.

The structure of the membership of the Trustees continues to ensure residents are always in the majority for all decisions made. Trusted partners are involved and their views and input respected and welcomed.

WECC's strapline 'nothing about us without us is for us' has helped to keep us focussed, helped partners to understand how we work and helped Trustees to ensure the community remains the beating heart of the organisation.

BUILDING:

WECC was gifted the former Friary Primary School building by the Archdiocese of Liverpool in November 2010 and given a 150-year lease. The building acts as a community hub and connection point for West Everton residents and provides a base that gives the community and WECC staff and Trustees the ability to respond quickly and flexibly to community identified needs and link with our trusted partners. It is however very expensive to run and needs urgent renovation so grant funding was received for this with minor capital works and repairs being carried out.

Discussions continued with the community, Trustees, staff and trusted partners to look at all the options for a sustainable solution which would ensure WECC was able to continue to respond to the needs and opportunities identified by the community and expand our collaboration with our growing network of trusted partners.

FINANCIAL REVIEW

Total income in the year was £100,466 (2021: £166,557) of which £61,796 (2021: £131,855), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £160,658 (2021 Restated £144,173), leaving a deficit for the year of £60,192 (2021: Restated surplus £22,384)

At 31st March 2022 the charitable company's reserves stood at £2,166,213 (2021: Restated £2,226,405) of which £2,030,089 (2021: £2,044,726) represent the right of use asset and £21,780 (2021: £41,883) represented restricted funds.

Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to the development of a

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

strategic plan which will allow for the diversification of funding and activities, funding strands have become more competitive and reduced in availability.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises.

Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £2,144,433 (Restated 2021: £2,184,522) of which £96,368 (2021: £94,675) is represented by tangible assets and £2,030,089 (2021: £2,044,726) of Right of use asset, leaving surplus free reserves of £17,976 (2021: £45,121). The charitable company requires £11,175 for redundancy provision, £4,910 lease commitments and £19,690 for three months' running costs, (total £35,775).

The trustees plan to build up the reserve through fundraising events and donations.

PLANS FOR FUTURE

We plan to continue to strengthen the charitable company for the benefit of the West Everton Community, ensuring it becomes more sustainable whilst remaining community led. The long-term future of our building still remains a major priority with plans being drawn up and funding explored.

We will continue to bring running costs of the building down while ensuring we have a building that can be used as a community hub to respond to the needs and opportunities identified by the local community including addressing food security, digital access, access to information and advice, responding to increasing levels of chronic stress and anxiety, family support needs, access to employment, and community events to increase community cohesion and lessen community isolation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee (registered in England and Wales No 03211431) incorporated on 12th June 1996 and having registered as a charity (number 1060761) on 17th February 1997.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 30th May 1996.

The Board of Trustees who are also the Directors of the Company, who appoint the staff and who are responsible for the day to day running of the charity.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

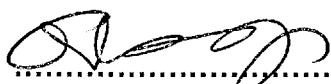
The charitable company is governed by a Board of Trustees. Trustees are appointed by the membership at the Annual General Meeting. The majority of trustees are always residents living within West Everton.

The organisation employs a small team of staffs who under the guidance of trustees and using community development principles identify and respond to the needs of the local community.

We have regular trustees' meetings where governance issues are dealt with and a variety of community and partnership forums where community issues are identified, action planned, and progress reported.

REFERENCE AND ADMINISTRATIVE DETAILS

NAME:	West Everton Community Council
COMPANY NUMBER	03211431
CHARITY NUMBER	1060761
REGISTERED OFFICE	The Friary Centre Bute Street Liverpool Merseyside L5 3LA
TRUSTEES:	A Byrne (Chair) H Corbett J Corbett J Dumbell A Fitzgerald H Karim M Kearns Vaughan M McDonnell A Modder P Moseley A Roach
COMPANY SECRETARY:	J Corbett
INDEPENDENT EXAMINER	Paula Sanchez ACCA LCVS 151 Dale Street Liverpool L2 2AH
BANKERS:	The Co-operative Bank 6 Olympic Court Montford Street Manchester M5 2DQ


.....
A Byrne – Trustee

Date

13/12/22
.....

WEST EVERTON COMMUNITY COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

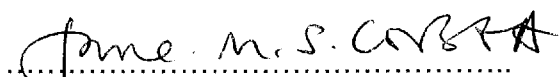
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

ON BEHALF OF THE BOARD:



J Corbett
Trustee

The Friary Centre
Bute Street
Liverpool
L5 3LA

Date: 13.12.22

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST EVERTON COMMUNITY COUNCIL

I report on the accounts of the charitable company for the year ended 31st March 2022, which are set out on pages 9 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

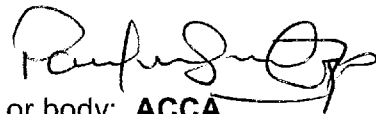
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs. Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**

Dated: **14th December 2022**



WEST EVERTON COMMUNITY COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (including Income & expenditure)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Restated Total 2021
Income and endowments from		£	£	£	£
Donations and legacies	3a	35,864	-	35,864	18,471
Charitable activities	3b	2,806	61,796	64,602	148,086
Total income		38,670	61,796	100,466	166,557
Expenditure on					
Charitable activities	4	78,759	81,899	160,658	144,173
Total expenditure		78,759	81,899	160,658	144,173
Net (expenditure)/income, net movements in funds		(40,089)	(20,103)	(60,192)	22,384
Total funds brought forward Restated	10, 11	2,184,522	41,883	2,226,405	2,204,021
Total funds carried forward	9 - 11	2,144,433	21,780	2,166,213	2,226,405

The notes on pages 11 to 24 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

WEST EVERTON COMMUNITY COUNCIL COMPANY NUMBER 03211431
BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	31 st March 2022		Restated 31 st March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		96,368		101,652
Right of use lease	6		2,030,089		2,044,726
			-----		-----
			2,126,457		2,146,378
Current assets					
Debtors	7	2,774		5,964	
Cash at bank and in hand		39,426		75,463	
		-----		-----	
		42,200		81,427	
Current liabilities					
Creditors: amounts falling due within one year	8	(2,444)		(1,400)	
		-----		-----	
Net current assets			39,756		80,027
			-----		-----
Total assets less current liabilities			2,166,213		2,226,405
			=====		=====
Funds:					
Unrestricted funds	9,10		2,144,433		2,184,522
Restricted funds	9,11		21,780		41,883
			-----		-----
			2,166,213		2,226,405
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

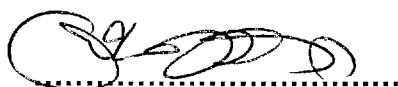
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on



A Byrne
Director

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. Limited Liability

The Charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company can build up to have adequate funds to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	20% per annum straight line basis
Fixtures & Fittings	20% per annum straight line basis
Leasehold improvements	2% per annum straight line basis
Right of use asset s	Over the term of the lease

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
a. Donations and Legacies				
Donations	35,864	-	35,864	18,471
	=====	=====	=====	=====

Income from donations and legacies in 2021 related wholly to unrestricted funds

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
b. Charitable activities				
Comic Relief Community Fund	-	2,000	2,000	-
Duchy of Lancaster Benevolent Fund	-	4,300	4,300	-
E L Rathbone Charitable Trust	-	3,000	3,000	-
Garfield Weston Foundation	-	-	-	15,000
Hemby Charity Trust	-	-	-	1,500
Henry Smith Charity	-	1,810	1,810	-
Holiday Activity & Food	-	9,541	9,541	-
Jesuit Fund	-	500	500	-
John Moores Foundation	-	10,000	10,000	-
Kids at Christmas Fund	-	-	-	3,000
LCR Cares Covid 19 Community Support Fund	-	-	-	5,000
LCVS CCG Covid 19 Repose	-	-	-	3,000
LCVS-Community Impact Fund	-	1,000	1,000	2,750
LCVS – Give Local	-	1,500	1,500	-
Liverpool City Council Business Support Grant	2,667	-	2,667	14,431
Mayoral Neighbourhood Fund	-	1,550	1,550	1,860
Mpac	-	4,145	4,145	-
National Lottery Community Fund	-	10,000	10,000	-
National Lottery Community Fund Coronavirus Community Support Fund	-	-	-	66,480
P H Holt Foundation	-	5,000	5,000	10,000
Pilkington Charities Trust	-	5,000	5,000	5,000
Plus Dane Housing	-	-	-	1,000
Room hire	-	-	-	1,800
Scrap metal	139	-	139	-
Steve Morgan Foundation	-	-	-	2,585
Steve Morgan Foundation Emergency Fund	-	-	-	6,680
Tillotson Bradbery Charitable Trust	-	2,000	2,000	-
Torus Foundation Community Investment Fund	-	450	450	3,000
United Way UK	-	-	-	5,000
	2,806	61,796	64,602	148,086

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Income from charitable activities in 2021 comprised £16,231 for unrestricted funds and £131,855 related to restricted funds

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 Restated £
To advance education and to provide facilities in the interest of social welfare for recreation and leisure time	124,239	36,419	160,658	144,173
	=====	=====	=====	=====

a. Analysed as follows:

	2022 £	2021 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	64,370	59,404
Building running costs	22,353	20,180
Activities	20,514	7,433
FareShare	1,856	-
Food	15,045	15,235
Volunteer expenses	50	-
DBS fees	51	-
Equipment	-	7,958
	-----	-----
	124,239	110,210
	-----	-----
	2022 £	2021 Restated £
<i>Support & Governance costs:</i>		
Office costs	6,652	5,463
Insurance	8,518	7,805
Training	45	36
Staff costs	110	-
Registrar of Companies Filing fee	13	13
Accountancy	1,160	725
Right of use depreciation	14,637	14,637
Depreciation	5,284	5,284
	-----	-----
	36,419	33,963
	-----	-----
Total expenditure on charitable activities	160,658	144,173
	=====	=====

£81,899 (2021: £107,361) of the above expenditure relates to restricted funding.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

b. Staff Costs

	2022	2021
	£	£
Gross wages and salaries	64,370	59,404
Social security costs	-	-
Pension costs	-	-
	-----	-----
	64,370	59,404
	=====	=====

c. Particulars of employees:

The average number of full-time equivalent employees during the year was as follows:

	2022	2021
	2.7	2.5
Charitable activities	=====	=====

No employee received emoluments of more than £60,000 during the year. (2021: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
Balance as at 1 st April 2021	9,852	8,309	103,179	121,340
Additions during the year	-	-	-	-
	-----	-----	-----	-----
Balance at 31 st March 2022	9,852	8,309	103,179	121,340
	-----	-----	-----	-----
Accumulated Depreciation				
Balance as at 1 st April 2021	4,396	4,975	10,317	19,688
Charge for the year	1,824	1,396	2,064	5,284
	-----	-----	-----	-----
Balance at 31 st March 2022	6,220	6,371	12,381	24,972
	-----	-----	-----	-----
Net Book Value at 31st March 2022	3,632	1,938	90,798	96,368
	=====	=====	=====	=====
Net Book Value at 31 st March 2021	5,456	3,334	92,862	101,652
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****6. Right of use assets**

	Lease £	Total £
Cost:		
Balance at 1 st April 2021	2,074,000	2,074,000
Additions in the year	-	-
	-----	-----
Balance at 31st March 2022	2,074,000	2,074,000
	=====	=====
Depreciation:		
Balance at 1 st April 2021	29,274	29,274
Charge for the year	14,637	14,637
	-----	-----
Balance at 31st March 2022	43,911	43,911
	=====	=====
Net Book Value at 31st March 2022	2,030,089	2,030,089
	=====	=====
Net Book Value at 31 st March 2021	2,044,726	2,044,726
	=====	=====

Charitable Incorporated Organisation holds a peppercorn lease agreement (150 years) with Liverpool Roman Catholic Archdiocesan Trustees for the building former Faith Primary School, (Friary Centre) Bute Street Liverpool L5 3LA for one hundred and fifty-years starting on the 1st November 2010

7. Debtors

	2022 £	2021 £
Prepayments	2,774	5,964
	=====	=====

8. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,885	725
Tax and social security	559	675
	-----	-----
	2,444	1,400
	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

9. Analysis of Net Assets between Funds

2022	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
Unrestricted Funds				
General Fund	91,082	2,030,089	23,262	2,144,433
Restricted Funds:				
Comic Relief Community Fund	-	-	328	328
Duchy of Lancaster Benevolent Fund	-	-	2,991	2,991
E L Rathbone Charitable Trust	-	-	3,000	3,000
Eleanor Rathbone Charitable Trust	-	-	333	333
Holiday Activity & Food	-	-	150	150
Johnson Foundation	-	-	101	101
Mpac	-	-	141	141
Mayoral Neighbourhood Fund	340	-	-	340
National Lottery – Awards for All	1,978	-	-	1,978
National Lottery Community Fund	-	-	8,960	8,960
National Lottery Community Fund				
Coronavirus Community Support Fund	509	-	-	509
P H Holt Foundation	325	-	-	325
Steve Morgan Foundation	792	-	-	792
Steve Morgan Foundation	1,342	-	-	1,342
Emergency Fund				
Torus Foundation Community Investment Fund	-	-	490	490
	5,286	-	16,494	21,780
	96,368	2,030,089	39,756	2,166,213

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
Unrestricted Funds				
General Fund	94,675	2,044,726	45,121	2,184,522
Restricted Funds:				
Comic Relief Community Fund	-	-	2,000	2,000
Eleanor Rathbone Charitable Trust	-	-	483	483
Garfield Weston Foundation	-	-	15,000	15,000
Hemby Charity Trust	-	-	337	337
Johnson Foundation	-	-	400	400
LCVS-Community Impact Fund	-	-	2,750	2,750
Mayoral Neighbourhood Fund	-	-	2,004	2,004
National Lottery – Awards for All	2,966	-	-	2,966
National Lottery Community Fund	678	-	-	678
Coronavirus				
One Stop Carriers for Causes Scheme	-	-	348	348
P H Holt Foundation	488	-	8,544	9,032
Steve Morgan Foundation	1,056	-	-	1,056
Steve Morgan Foundation	1,789	-	-	1,789
Emergency Fund				
Torus Community Initiatives Fund	-	-	3,040	3,040
	6,977	-	34,906	41,883
	101,652	2,044,726	80,027	2,226,405

10. Unrestricted Funds

2022	Restated Funds at beginning of year £	<u>Movement in the year</u>		Funds at end of year £
		Income £	Expenditure £	
General Fund	2,184,522	38,670	(78,759)	2,144,433

2021	Restated Funds at beginning of year £	<u>Movement in the year</u>		Funds at end of year £
		Income £	Restated Expenditure £	
General Fund	2,186,631	34,702	(36,811)	2,184,522

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

11. Restricted Funds

2022	Funds at beginning of year £	<u>Movement in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Comic Relief Community Fund	2,000	2,000	(3,672)	328
Duchy of Lancaster Benevolent Fund	-	4,300	(1,309)	2,991
E L Rathbone Charitable Trust	-	3,000	(-)	3,000
Eleanor Rathbone Charitable Trust	483	-	(150)	333
Garfield Weston Foundation	15,000	-	(15,000)	-
Hemby Charity Trust	337	-	(337)	-
Henry Smith Charity	-	1,810	(1,810)	-
Holiday Activity & Food	-	9,541	(9,391)	150
Jesuit Fund	-	500	(500)	-
John Moores Foundation	-	10,000	(10,000)	-
Johnson Foundation	400	-	(299)	101
LCVS-Community Impact Fund	2,750	1,000	(3,750)	-
LCVS – Give Local	-	1,500	(1,500)	-
Mayoral Neighbourhood Fund	2,004	1,550	(3,214)	340
Mpac	-	4,145	(4,004)	141
National Lottery – Awards for All	2,966	-	(988)	1,978
National Lottery Community Fund	-	10,000	(1,040)	8,960
National Lottery Community Fund Coronavirus	678	-	(169)	509
Community Support Fund	-	-	-	-
One Stop Carriers for Causes Scheme	348	-	(348)	-
P H Holt Foundation	9,032	5,000	(13,707)	325
Pilkington Charities Trust	-	5,000	(5,000)	-
Steve Morgan Foundation	1,056	-	(264)	792
Steve Morgan Foundation Emergency Fund	1,789	-	(447)	1,342
Tillotson Bradbery Charitable Trust	-	2,000	(2,000)	-
Torus Foundation Community Investment Fund	3,040	450	(3,000)	490
Carried Forward	41,883	61,796	(81,899)	21,780

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Funds at beginning of year £	<u>Movement in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Comic Relief Community Fund	2,000	-	(-)	2,000
Eleanor Rathbone Charitable Trust	1,552	-	(1,069)	483
Garfield Weston Foundation	-	15,000	(-)	15,000
Hemby Charity Trust	1,000	1,500	(2,163)	337
Johnson Foundation	850	-	(450)	400
Kids at Christmas Fund	-	3,000	(3,000)	-
LCR Cares Covid 19 Community Support Fund	-	5,000	(5,000)	-
LCVS CCG Covid 19 Repose	-	3,000	(3,000)	-
LCVS-Community Impact Fund	1,084	2,750	(1,084)	2,750
Liverpool City Council	500	-	(500)	-
Mayoral Neighbourhood Fund	2,904	1,860	(2,760)	2,004
National Lottery – Awards for All	3,955	-	(989)	2,966
National Lottery Community Fund	-	66,480	(65,802)	678
Coronavirus Community Support Fund	-	-	-	-
One Stop Carriers for Causes Scheme	1,000	-	(652)	348
P H Holt Foundation	650	10,000	(1,618)	9,032
Pilkington Charities Trust	1,394	5,000	(6,394)	-
Plus Dane Housing	-	1,000	(1,000)	-
Steve Morgan Foundation	-	2,585	(1,529)	1,056
Steve Morgan Foundation Emergency Fund	-	6,680	(4,891)	1,789
Torus Foundation	-	-	-	-
Community Investment Fund	500	3,000	(460)	3,040
United Way UK	-	5,000	(5,000)	-
Carried Forward	17,389	131,855	(107,361)	41,883
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Comic Relief Community Fund – Contribution towards the running of the sewing group project

Duchy of Lancaster Benevolent Fund – Contribution towards weekly food

E L Rathbone Charitable Trust – Contribution towards weekly food

Eleanor Rathbone Charitable Trust – Contribution towards weekly food

Garfield Weston Foundation – Contribution towards salary and core costs

Hemby Charity Trust – Contribution towards winter coats as part of the winter project.

Henry Smith Charity – Contribution towards playscheme day trip

Holiday Activity & Food – Contribution towards playscheme

Jesuit Fund- Contribution to celebrate the memory of Fr Michael

John Moores Foundation – Contribution towards salary costs

Johnson Foundation – Contribution towards gardening activities raising beds and planting

Kids at Christmas Fund – Contribution toward Christmas lights

LCR Cares Covid 19 Community Support Fund – Contribution towards community food

LCVS CCG Covid 19 Repose – Contribution towards supporting community food

LCVS Community Impact Fund – Contribution towards playscheme

LCVS – Give Local – Contribution towards weekly food

Liverpool City Council – Contribution towards Christmas activities

Mayoral Neighbourhood Fund – Contribution towards FareShare and weekly food

Mpac - Contribution towards playscheme

National Lottery – Awards for All – Contribution towards Covid19 food for the vulnerable

National Lottery Community Fund – Contribution towards salary costs

National Lottery Community Fund Coronavirus Community Support Fund – Contribution towards Covid19 food for the vulnerable

One Stop Carriers for Causes Scheme – Contribution towards gardening activities raising beds and planting

PH Holt Foundation – Contribution towards salary costs

Pilkington Charities Trust – Contribution toward Christmas lights

Plus Dane Housing – Contribution towards community food

Steve Morgan Foundation – Contribution towards Covid19 food for the vulnerable

Steve Morgan Foundation Emergency Fund – Contribution towards Covid19 food for the vulnerable

Tillotson Bradbery Charitable Trust – Contribution towards weekly food

WEST EVERTON COMMUNITY COUNCIL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

Torus Foundation Community Investment Fund – Contribution towards playscheme
United Way UK – Contribution towards supporting community food

12. Operating Lease Commitments

There is an operating lease for a photocopier as set out below:

	2022	2021
	£	£
Due in one year	3,274	3,274
Due between 1 to 2 years	1,636	3,274
Due between 2 to 5 years	-	1,636
	-----	-----
	4,910	8,184
	=====	=====

13. Contingent Liabilities

There were no contingent liabilities as at 31st March 2022 (2021: nil)

14. Related Parties

There were no related party transactions during the year ended 31st March 2022 (2021: none)

15. Guarantees

As at 31st March 2022, 11 members had given a guarantee of £10 each in the event of the company winding-up, total: £110 (2021: 11 members £110).

16. Prior year adjustment

Prior year figures have been restated to reflect the adoption of IFRS 16 Lease Right of use assets and depreciation.

a. Statement of financial activities for the year ended 31st March 2021

	£
Reported net movement in funds	37,021
Depreciation of right of use lease	(14,637)

Restated net movement in funds	22,384
	=====

b. Balance Sheet as at 31st March 2021

	£
Reported total funds	181,679
Right of use lease asset introduced	2,074,000
Depreciation right of use asset	(29,274)

Restated total funds	2,226,405
	=====

WEST EVERTON COMMUNITY COUNCIL**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

c. Statement of financial activities for the year ended 31st March 2020

	£
Reported net movement in funds	3,627
Depreciation of right of use lease	(14,637)

Restated net movement in funds	(11,010)
	=====

d. Balance Sheet as at 31st March 2020

	£
Reported total funds	144,658
Right of use lease asset introduced	2,074,000
Depreciation right of use asset	(14,637)

Restated total funds	2,204,021
	=====

Accounts

WEST EVERTON COMMUNITY COUNCIL

Trustees' Report and Financial Statements for the Year Ended 31st March 2021

Company Number: 03211431

Charity Number: 1060761

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WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual report for the year ended 31st March 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The Charity's objectives are to promote the benefit of the inhabitants without distinction of sex, sexual orientation, age disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary, businesses and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; - to establish, or secure the establishment of a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects; - to promote such other charitable purposes as may from time to time be determined.

The Charity aims to achieve its objectives through the projects, partnerships and forums detailed in this report.

Public Benefit

West Everton Community Council (WECC) continued to ensure that local people are involved in consultation regarding developments in their area.

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that WECC is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

This year has been exceptionally difficult for the community of West Everton. The Covid -19 pandemic came on top of continuing austerity, low wages, insecure work, cuts to welfare, the rising cost of living and so hit our community very hard. But WECC rose to the challenge.

So many West Everton residents of all ages were already living with chronic poverty, struggling to make ends meet, facing food, fuel, furniture, and digital poverty and so many organisations that WECC works with had already been damaged by cuts in their funding. But with our staff, volunteers from within the community and through the WECC projects we developed and expanded, we were able to provide high levels of support to individual residents and families in a respectful and sensitive way. We were able to keep our community development principles in place, work together within the community, support each other, grow our network of trusted partners and funders, and keep hope alive.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The Trussell Trust foodbank we opened in January 2019 operated in a new way needing to become Covid secure. We received donations enabling us to immediately employ a trusted community member to expand and co-ordinate our response to food insecurity. Volunteers from within the community (including from within our Board of Trustees) came forward and worked tirelessly on the foodbank but also on WECC's own food project. 'Your Local Pantry' was contacted and the foundations for a community pantry put in place along with the 'doorstep larder' project. The food project provided weekly deliveries of food bags with fresh meals given each week by volunteers from a local theatre based in the area, Peloton the Liverpool bike charity and 2 of the Great Homer St market traders helped with the delivery of the food, funding was provided by local and national grant making trusts, and donations of food and clothing and toiletries came from people with connections to the community and those who had first-hand knowledge and experience of WECC.

The WECC food project also worked with and supported the elderly residents up the hill in North Everton from The Clock Community Centre which had to close through the pandemic. Each food bag contained a letter from WECC that included all the key information such as WECC's partnership with the local CAB, details of the Council's 'local welfare scheme' known as the Liverpool Citizens Support Scheme, the phone numbers of the WECC staff and of the local Councillor (who is a Trustee of WECC). This helped to ensure community members did not become isolated, were able to keep safe, and could in turn support their neighbours and friends. The food project ensured that community voices were heard, and ideas and issues raised as the food was delivered through conversations had on the street, and at front doors at a safe distance so helping the community to stay connected, stay strong and pass on key information and wisdom.

To tackle and respond to digital poverty WECC worked with Vodafone and the local Councillor to set up a unique pilot project they named 'Better Connected'. The working group included Daisy UK (the Everton based disability charity), Citizens Advice Liverpool (CAL), the Council, Everton Children's Centre, Action for Children and Vodafone themselves. Vodafone gifted 250 MiFi units and sim cards which were distributed across Everton to families with children using strict needs-based criteria. Vodafone also donated 20 laptops. WECC raised funds to upgrade approx. 100 wiped recycled computers provided through the Furniture Resource Centre, fitting them with new hard drives and loading them with discounted software. Vodafone's generosity, commitment, and trust in WECC made a massive difference to so many local families and so hundreds of children who didn't have secure digital access were able to continue their school work online, share their skills with other family members and take up learning opportunities denied to them. One of those who took part in the project spoke on Radio 4 of the impact of the project and the importance of being digitally connected.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

WECC continued to work with and support local families especially those who distrust 'professionals' within discretionary and statutory services but who trust our senior staff member. WECC also works with and helps to settle in families who moved into West Everton for the first time, many of whom have gained refugee status, or received work permits, and helps provide them with advice, support, connections, and friendships within their new community covid restrictions permitting, the playschemes, projects such as the sewing club, the doorstep larder, and the various community celebration events during the year were also key to helping strengthen community relationships and increase community cohesion within the West Everton neighbourhood. The Board Trustees is now more diverse reflecting the changing profile of the community of West Everton.

WECC continued to hold Trustee meetings but online, and so continued to ensure local community issues were raised, discussed and actions as far they were able to be during the pandemic were agreed.

The structure of the membership of the Trustees continued to ensure residents were always in the majority for all decisions made and trusted partners were involved and their views and input respected and welcomed.

WECC's strapline 'nothing about us without us is for us' has helped to keep us focussed, helped partners to understand how we work and helped Trustees to ensure the community remains the beating heart of the organisation.

Building:

WECC was gifted the use of the former Friary Primary School building by the Archdiocese of Liverpool in November 2010 and given a 150 year lease. The building acts as a community hub and connection point for West Everton residents and provides a base that gives the community and WECC staff and Trustees the ability to respond quickly and flexibly to community identified needs and link with our trusted partners. It is however very expensive to run and needs urgent renovation so grant funding was received for this with minor capital works and repairs being carried out.

Discussions continued with the community, Trustees, staff, and trusted partners to look at all the options for a sustainable solution which would ensure WECC was able to continue to respond to the needs and opportunities identified by the community and expand our collaboration with our growing network of trusted partners.

FINANCIAL REVIEW

Total income in the year was £166,557 (2020: £96,640) of which £131,855 (2020: £47,860), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £129,536 (2020 £93,013), leaving a surplus for the year of £37,021 (2020: surplus £3,627)

At 31st March 2021 the charitable company's reserves stood at £181,679 (2020: £144,658) of which £41,883 (2020: £17,389) represented restricted funds.

Risk Management

The trustees have conducted a review of the major risks to which the charitable company is exposed and, where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, funding strands have become more competitive and reduced in availability. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises. Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £139,796 of which £94,675 (2020: £96,135) is represented by tangible assets, leaving surplus free reserves of £45,121 (2020: £31,134). The charitable company requires £9,441 for redundancy provision, £6,820 lease commitments and £5,544 for three months' running costs, (total £21,805).

PLANS FOR FUTURE

We plan to continue to strengthen the charitable company for the benefit of the West Everton Community, ensuring it becomes more sustainable whilst remaining community led. The long-term future of our building still remains a major priority with plans being drawn up and funding explored.

We will continue to bring running costs of the building down while ensuring we have a building that can be used as a community hub to respond to the needs and opportunities identified by the local community including addressing food security, digital access, access to information and advice, responding to increasing levels of chronic stress and anxiety, family support needs, access to employment, and community events to increase community cohesion and lessen community isolation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee (registered in England and Wales No 03211431) incorporated on 12th June 1996 and having registered as a charity (number 1060761) on 17th February 1997.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 30th May 1996.

The Board of Trustees who are also the Directors of the Company, who appoint the staff and who are responsible for the day to day running of the charity.

WEST EVERTON COMMUNITY COUNCIL

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The charitable company is governed by a Board of Trustees. Trustees are appointed by the membership at the Annual General Meeting. The majority of trustees are always residents living within West Everton.

The organisation employs a small team of staffs who under the guidance of trustees and using community development principles identify and respond to the needs of the local community.

We have regular trustees' meetings where governance issues are dealt with and a variety of community and partnership forums where community issues are identified, action planned, and progress reported.

REFERENCE AND ADMINISTRATIVE DETAILS

NAME:	West Everton Community Council
COMPANY NUMBER	03211431
CHARITY NUMBER	1060761
REGISTERED OFFICE	The Friary Centre Bute Street Liverpool Merseyside L5 3LA
TRUSTEES:	A Byrne (Chair) H Corbett J Corbett J Dumbell A Fitzgerald H Karim M Kearns Vaughan M McDonnell A Modder P Moseley A Roach
COMPANY SECRETARY:	J Corbett
INDEPENDENT EXAMINER	Graham Wright BA (Hons) FCA DChA or Paula Sanchez ACCA LCVS 151 Dale Street Liverpool L2 2AH
BANKERS:	The Co-operative Bank 6 Olympic Court Montford Street Manchester M5 2DQ



.....
A Byrne – Trustee

16th December 2021

.....
Date

WEST EVERTON COMMUNITY COUNCIL STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the 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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

ON BEHALF OF THE BOARD:


.....
J Corbett
Trustee

The Friary Centre
Bute Street
Liverpool
L5 3LA

Date: *16th December 2021*
.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST EVERTON COMMUNITY COUNCIL

Respective
responsibilities of
trustees and examiner

I report on the accounts of the charitable company for the year ended 31st March 2021, which are set out on pages 9 to 21.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs. Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**

Dated: **17th December 2021**



WEST EVERTON COMMUNITY COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES (including Income & expenditure)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Total 2020
Income and endowments from		£	£	£	£
Donations and legacies	3a	18,471	-	18,471	47,880
Charitable activities	3b	16,231	131,855	148,086	48,760
Total income		34,702	131,855	166,557	96,640
Expenditure on					
Charitable activities	4	22,175	107,361	129,536	93,013
Total expenditure		22,175	107,361	129,536	93,013
Net Income, net movements in funds		12,527	24,494	37,021	3,627
Total funds brought forward	9, 10	127,269	17,389	144,658	141,031
Total funds carried forward	8 - 10	139,796	41,883	181,679	144,658

The notes on pages 11 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

WEST EVERTON COMMUNITY COUNCIL COMPANY NUMBER 03211431
BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	31 st March 2021	31 st March 2020
		£	£
Fixed assets			
Tangible fixed assets	5	101,652	100,740
Current assets			
Debtors	6	5,964	4,182
Cash at bank and in hand		75,463	40,941
		81,427	45,123
Current liabilities			
Creditors: amounts falling due within one year	7	(1,400)	(1,205)
Net current assets		80,027	43,918
Total assets less current liabilities		181,679	144,658
		=====	=====
Funds:			
Unrestricted funds	8, 9	139,796	127,269
Restricted funds	8,10	41,883	17,389
		181,679	144,658
		=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on : 14th December 2021



A Byrne
Director

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Limited Liability

The Charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate reserves and despite the Covid-19 impact is able to continue to operate for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £250 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Equipment	20% per annum straight line basis
Fixtures & Fittings	20% per annum straight line basis
Leasehold improvements	2% per annum straight line basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
(a) Donations and Legacies				
Donations	18,471	-	18,471	47,880
	=====	=====	=====	=====

Income from donations and legacies in 2020 related wholly to unrestricted funds

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
(b) Charitable activities				
Camelia Trust	-	-	-	1,000
Comic Relief Community Fund	-	-	-	2,000
Eleanor Rathbone Charitable Trust	-	-	-	5,000
Garfield Weston Foundation	-	15,000	15,000	-
Hemby Charity Trust	-	1,500	1,500	1,000
John Moores Foundation	-	-	-	3,000
Johnson Foundation	-	-	-	2,000
Kids at Christmas Fund	-	3,000	3,000	-
LCR Cares Covid 19 Community Support Fund	-	5,000	5,000	-
LCVS CCG Covid 19 Repose	-	3,000	3,000	-
LCVS-Community Impact Fund	-	2,750	2,750	2,000
LCVS – Ways to Wellbeing	-	-	-	2,000
Liverpool City Council	-	-	-	500
Liverpool City Council Business Support Grant	14,431	-	14,431	-
Mayoral Neighbourhood Fund	-	1,860	1,860	2,000
National Lottery – Awards for All	-	-	-	9,860
National Lottery Community Fund Coronavirus Community Support Fund	-	66,480	66,480	-
One Stop Carriers for Causes Scheme	-	-	-	1,000
P H Holt Foundation	-	10,000	10,000	10,000
Pilkington Charities Trust	-	5,000	5,000	5,000
Plus Dane Housing	-	1,000	1,000	250
Room hire	1,800	-	1,800	900
Steve Morgan Foundation	-	2,585	2,585	-
Steve Morgan Foundation Emergency Fund	-	6,680	6,680	-
Torus Community Initiatives Fund	-	3,000	3,000	1,250
United Way UK	-	5,000	5,000	-
	16,231	131,855	148,086	48,760
	=====	=====	=====	=====

Income from charitable activities in 2020 comprised £900 for unrestricted funds and £47,860 related to restricted funds

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To advance education and to provide facilities in the interest of social welfare for recreation and leisure time	110,210	19,326	129,536	93,013
	=====	=====	=====	=====

a. Analysed as follows:

	2021 £	2020 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	59,404	45,129
Building running costs	20,180	16,748
Activities	7,433	9,208
Covid 19 emergency food	15,235	-
Equipment	7,958	-
	-----	-----
	110,210	71,085
	-----	-----
	2021 £	2020 £
<i>Support & Governance costs:</i>		
Office costs	5,463	5,945
Insurance	7,805	10,448
Training	36	143
Travel	-	3
Registrar of Companies Filing fee	13	13
Accountancy	725	700
Bookkeeping	-	220
Depreciation	5,284	4,456
	-----	-----
	19,326	21,928
	-----	-----
Total expenditure on charitable activities	129,536	93,013
	=====	=====

£107,361 (2020: £55,801) of the above expenditure relates to restricted funding.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

b. Staff Costs

	2021	2020
	£	£
Gross wages and salaries	59,404	45,129
Social security costs	-	-
Pension costs	-	-
	-----	-----
	59,404	45,129
	=====	=====

c. Particulars of employees:

The average number of full time equivalent employees during the year was as follows:

	2021	2020
	2.5	2.0
Charitable activities	=====	=====

No employee received emoluments of more than £60,000 during the year. (2020: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

5. Tangible fixed assets

	Equipment	Fixtures & Fittings	Leasehold Improvements	Total
Cost	£	£	£	£
Balance as at 1 st April 2020	7,212	4,753	103,179	115,144
Additions during the year	2,640	3,556	-	6,196
	-----	-----	-----	-----
Balance at 31 st March 2021	9,852	8,309	103,179	121,340
	-----	-----	-----	-----
Accumulated Depreciation				
Balance as at 1 st April 2020	2,572	3,579	8,253	14,404
Charge for the year	1,824	1,396	2,064	5,284
	-----	-----	-----	-----
Balance at 31 st March 2021	4,396	4,975	10,317	19,688
	-----	-----	-----	-----
Net Book Value at 31st March 2021	5,456	3,334	92,862	101,652
	=====	=====	=====	=====
Net Book Value at 31 st March 2020	4,640	1,174	94,926	100,740
	=====	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

6. Debtors

	2021	2020
	£	£
Prepayments	5,964	4,182
	=====	=====

7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	725	700
Tax and social security	675	505
	-----	-----
	1,400	1,205
	=====	=====

8. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	94,675	45,121	139,796
	-----	-----	-----
Restricted Funds:			
Comic Relief Community Fund	-	2,000	2,000
Eleanor Rathbone Charitable Trust	-	483	483
Garfield Weston Foundation	-	15,000	15,000
Hemby Charity Trust	-	337	337
Johnson Foundation	-	400	400
LCVS-Community Impact Fund	-	2,750	2,750
Mayoral Neighbourhood Fund	-	2,004	2,004
National Lottery – Awards for All	2,966	-	2,966
National Lottery Community Fund	678	-	678
Coronavirus			
One Stop Carriers for Causes	-	348	348
Scheme			
P H Holt Foundation	488	8,544	9,032
Steve Morgan Foundation	1,056	-	1,056
Steve Morgan Foundation Emergency	1,789	-	1,789
Fund			
Torus Community Initiatives Fund	-	3,040	3,040
	-----	-----	-----
	6,977	34,906	41,883
	-----	-----	-----
	101,652	80,027	181,679
	=====	=====	=====

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

9. Unrestricted Funds

	<u>Movements in the Year</u>			
	Resources at beginning of year £	Income £	Expenditure £	Resources at end of year £
General Fund	127,269 =====	34,702 =====	(22,175) =====	139,796 =====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

10. Restricted Funds

	<u>Movements in the Year</u>			
	Resources at beginning of year £	Income £	Expenditure £	Resources at end of year £
Comic Relief Community Fund	2,000	-	(-)	2,000
Eleanor Rathbone Charitable Trust	1,552	-	(1,069)	483
Garfield Weston Foundation	-	15,000	(-)	15,000
Hemby Charity Trust	1,000	1,500	(2,163)	337
Johnson Foundation	850	-	(450)	400
Kids at Christmas Fund	-	3,000	(3,000)	-
LCR Cares Covid 19 Community Support Fund	-	5,000	(5,000)	-
LCVS CCG Covid 19 Repose	-	3,000	(3,000)	-
LCVS-Community Impact Fund	1,084	2,750	(1,084)	2,750
Liverpool City Council	500	-	(500)	-
Mayoral Neighbourhood Fund	2,904	1,860	(2,760)	2,004
National Lottery – Awards for All	3,955	-	(989)	2,966
National Lottery Community Fund	-	66,480	(65,802)	678
Coronavirus Community Support Fund	-	-	-	-
One Stop Carriers for Causes Scheme	1,000	-	(652)	348
P H Holt Foundation	650	10,000	(1,618)	9,032
Pilkington Charities Trust	1,394	5,000	(6,394)	-
Plus Dane Housing	-	1,000	(1,000)	-
Steve Morgan Foundation	-	2,585	(1,529)	1,056
Steve Morgan Foundation Emergency Fund	-	6,680	(4,891)	1,789
Torus Community Initiatives Fund	500	3,000	(460)	3,040
United Way UK	-	5,000	(5,000)	-
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Carried Forward	17,389	131,855	(107,361)	41,883
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

WEST EVERTON COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Camelia Trust – Contribution towards salary for Community Development Manager

Comic Relief Community Fund – Contribution towards the running of the sewing group project

Eleanor Rathbone Charitable Trust – Contribution towards staff salaries, running costs and the sewing group project

Garfield Weston Foundation – Contribution towards salary and core costs

Hemby Charity Trust – Contribution towards winter coats as part of the winter project.

John Moores Foundation – Contribution towards salaries for admin and computer support

Johnson Foundation – Contribution towards gardening activities raising beds and planting

Kids at Christmas Fund – Contribution toward Christmas lights

LCR Cares Covid 19 Community Support Fund – Contribution towards community food

LCVS CCG Covid 19 Repose – Contribution towards supporting community food

LCVS-Community Impact Fund – Contribution towards building project

LCVS – Ways to Wellbeing – Contribution towards salary for Community Development Manager

Liverpool City Council – Contribution towards Christmas activities

Mayoral Neighbourhood Fund – and keep 'Everton Safe and Sound' project

National Lottery – Awards for All – Contribution towards Covid19 food for the vulnerable

National Lottery Community Fund Coronavirus Community Support Fund – Contribution towards Covid19 food for the vulnerable

One Stop Carriers for Causes Scheme – Contribution towards gardening activities raising beds and planting

PH Holt Foundation – Contribution towards salaries and core costs

Pilkington Charities Trust – Contribution toward Christmas lights

Plus Dane Housing – Contribution towards community food

Steve Morgan Foundation – Contribution towards Covid19 food for the vulnerable

Steve Morgan Foundation Emergency Fund – Contribution towards Covid19 food for the vulnerable

Torus Community Initiatives Fund – Contribution towards community pantry project

United Way UK – Contribution towards supporting community food

WEST EVERTON COMMUNITY COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

11. Operating Lease Commitments

There are two financial commitments under non-cancellable operating leases; one will result in the payment of a peppercorn rent, being the annual sum due under a 150-year lease with Liverpool Roman Catholic Archdiocesan Trustees

The other commitment under operating leases is for a photocopier as set out below:

	2021	2020
	£	£
Due in one year	2,728	2,720
Due between 1 to 2 years	2,728	2,720
Due between 2 to 5 years	1,364	4,080
	-----	-----
	6,820	9,520
	=====	=====

12. Contingent Liabilities

There were no contingent liabilities as at 31st March 2021 (2020: nil)

13. Related Parties

There were no related party transactions during the year ended 31st March 2021 (2020: none)

14. Guarantees

As at 31st March 2021, 11 members had given a guarantee of £10 each in the event of the company winding-up, total: £110 (2020:17 members £170).