

# **WEST EVERTON COMMUNITY COUNCIL**

## **Trustees' Report and Financial Statements for the Year Ended 31<sup>st</sup> March 2022**

**Company Number: 03211431**

**Charity Number: 1060761**

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## **WEST EVERTON COMMUNITY COUNCIL**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>ST</sup> MARCH 2022**

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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 31<sup>ST</sup> MARCH 2022**

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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 31<sup>st</sup> 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 31<sup>ST</sup> MARCH 2022**

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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 31<sup>ST</sup> MARCH 2022**

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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**

<b>NAME:</b>	West Everton Community Council
<b>COMPANY NUMBER</b>	03211431
<b>CHARITY NUMBER</b>	1060761
<b>REGISTERED OFFICE</b>	The Friary Centre Bute Street Liverpool Merseyside L5 3LA
<b>TRUSTEES:</b>	A Byrne (Chair) H Corbett J Corbett J Dumbell A Fitzgerald H Karim M Kearns Vaughan M McDonnell A Modder P Moseley A Roach
<b>COMPANY SECRETARY:</b>	J Corbett
<b>INDEPENDENT EXAMINER</b>	Paula Sanchez ACCA LCVS 151 Dale Street Liverpool L2 2AH
<b>BANKERS:</b>	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**

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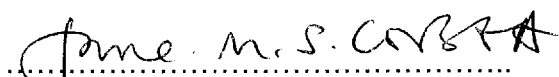
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the 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 1<sup>st</sup> 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

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I report on the accounts of the charitable company for the year ended 31<sup>st</sup> 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

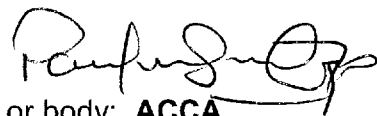
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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 31<sup>ST</sup> MARCH 2022**

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

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 31<sup>ST</sup> MARCH 2022**

	Notes	31 <sup>st</sup> March 2022		Restated 31 <sup>st</sup> March 2021	
		£	£	£	£
<b>Fixed assets</b>					
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
<b>Current assets</b>					
Debtors	7	2,774		5,964	
Cash at bank and in hand		39,426		75,463	
		-----		-----	
		42,200		81,427	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	8	(2,444)		(1,400)	
		-----		-----	
<b>Net current assets</b>			39,756		80,027
			-----		-----
<b>Total assets less current liabilities</b>			<b>2,166,213</b>		<b>2,226,405</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	9,10		2,144,433		2,184,522
Restricted funds	9,11		21,780		41,883
			-----		-----
			<b>2,166,213</b>		<b>2,226,405</b>
			=====		=====

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

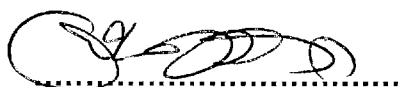
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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 31<sup>ST</sup> MARCH 2022**

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#### **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 31<sup>ST</sup> MARCH 2022**

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#### **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 31<sup>ST</sup> MARCH 2022

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#### 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 31<sup>ST</sup> MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
<b>b. Charitable activities</b>				
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
	<b>2,806</b>	<b>61,796</b>	<b>64,602</b>	<b>148,086</b>

# WEST EVERTON COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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 &amp; 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
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>160,658</b>	<b>144,173</b>
	=====	=====

£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 31<sup>ST</sup> MARCH 2022

### b. Staff Costs

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

### 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 <sup>st</sup> April 2021	9,852	8,309	103,179	121,340
Additions during the year	-	-	-	-
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2022	<b>9,852</b>	<b>8,309</b>	<b>103,179</b>	<b>121,340</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance as at 1 <sup>st</sup> 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 <sup>st</sup> March 2022	<b>6,220</b>	<b>6,371</b>	<b>12,381</b>	<b>24,972</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2022</b>	<b>3,632</b>	<b>1,938</b>	<b>90,798</b>	<b>96,368</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2021	5,456	3,334	92,862	101,652
	=====	=====	=====	=====

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

	Lease £	Total £
<b>Cost:</b>		
Balance at 1 <sup>st</sup> April 2021	2,074,000	2,074,000
Additions in the year	-	-
	-----	-----
<b>Balance at 31<sup>st</sup> March 2022</b>	<b>2,074,000</b>	<b>2,074,000</b>
	=====	=====
<b>Depreciation:</b>		
Balance at 1 <sup>st</sup> April 2021	29,274	29,274
Charge for the year	14,637	14,637
	-----	-----
<b>Balance at 31<sup>st</sup> March 2022</b>	<b>43,911</b>	<b>43,911</b>
	=====	=====
<b>Net Book Value at 31<sup>st</sup> March 2022</b>	<b>2,030,089</b>	<b>2,030,089</b>
	=====	=====
Net Book Value at 31 <sup>st</sup> 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 1<sup>st</sup> 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
	-----	-----
	<b>2,444</b>	<b>1,400</b>
	=====	=====

# WEST EVERTON COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

### 9. Analysis of Net Assets between Funds

2022	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
<b>Unrestricted Funds</b>				
General Fund	91,082	2,030,089	23,262	2,144,433
<b>Restricted Funds:</b>				
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
	<b>5,286</b>	<b>-</b>	<b>16,494</b>	<b>21,780</b>
	<b>96,368</b>	<b>2,030,089</b>	<b>39,756</b>	<b>2,166,213</b>

# WEST EVERTON COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

2021	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
<b>Unrestricted Funds</b>				
General Fund	94,675	2,044,726	45,121	2,184,522
<b>Restricted Funds:</b>				
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 31<sup>ST</sup> 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	1,789	-	(447)	1,342
Emergency Fund	-	-	-	-
Tillotson Bradbery Charitable Trust	-	2,000	(2,000)	-
Torus Foundation Community Investment Fund	3,040	450	(3,000)	490
<b>Carried Forward</b>	<b>41,883</b>	<b>61,796</b>	<b>(81,899)</b>	<b>21,780</b>

# WEST EVERTON COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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)	-
<b>Carried Forward</b>	<b>17,389</b>	<b>131,855</b>	<b>(107,361)</b>	<b>41,883</b>
	=====	=====	=====	=====

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 31<sup>ST</sup> MARCH 2022**

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**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 31<sup>ST</sup> 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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	-----	-----
	<b>4,910</b>	<b>8,184</b>
	=====	=====

**13. Contingent Liabilities**

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

**14. Related Parties**

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

**15. Guarantees**

As at 31<sup>st</sup> 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 31<sup>st</sup> March 2021**

	<b>£</b>
Reported net movement in funds	37,021
Depreciation of right of use lease	(14,637)
	-----
<b>Restated net movement in funds</b>	<b>22,384</b>
	=====

**b. Balance Sheet as at 31<sup>st</sup> March 2021**

	<b>£</b>
Reported total funds	181,679
Right of use lease asset introduced	2,074,000
Depreciation right of use asset	(29,274)
	-----
<b>Restated total funds</b>	<b>2,226,405</b>
	=====



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

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**c. Statement of financial activities for the year ended 31<sup>st</sup> March 2020**

	£
Reported net movement in funds	3,627
Depreciation of right of use lease	(14,637)
	-----
<b>Restated net movement in funds</b>	<b>(11,010)</b>
	=====

**d. Balance Sheet as at 31<sup>st</sup> March 2020**

	£
Reported total funds	144,658
Right of use lease asset introduced	2,074,000
Depreciation right of use asset	(14,637)
	-----
<b>Restated total funds</b>	<b>2,204,021</b>
	=====