

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

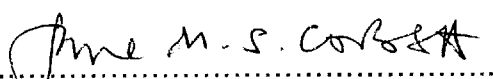
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the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

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.

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

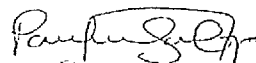
In connection with my examination, no matter has come to my attention:

(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: **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).

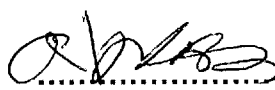
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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).