

# **WEST EVERTON COMMUNITY COUNCIL**

## **Trustees' Report and Financial Statements Year Ended 31<sup>st</sup> March 2024**

**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 2024**

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The trustees are pleased to present their annual report for the year ended 31<sup>st</sup> 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 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 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 31<sup>ST</sup> MARCH 2024**

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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 31<sup>ST</sup> MARCH 2024**

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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 31<sup>st</sup> 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 31<sup>ST</sup> MARCH 2024**

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#### **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 31<sup>ST</sup> MARCH 2024**

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**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 10<sup>th</sup> 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**

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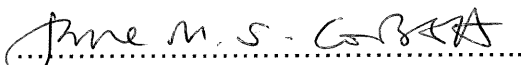
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the 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: 10th December 2024



## 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 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 31<sup>ST</sup> MARCH 2024**

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

	Notes	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
		£	£	£	£
<b>Fixed assets</b>					
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
<b>Current assets</b>					
Debtors	7	4,855		3,545	
Cash at bank and in hand		64,548		58,734	
		-----		-----	
		69,403		62,279	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	8	(1,992)		(1,699)	
		-----		-----	
<b>Net current assets</b>			67,411		60,580
			-----		-----
<b>Total assets less current liabilities</b>			<b>2,160,450</b>		<b>2,169,008</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	9,10		2,124,243		2,119,431
Restricted funds	9,11		36,207		49,577
			-----		-----
			<b>2,160,450</b>		<b>2,169,008</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 10/12/2024.



.....  
**A Byrne**  
**Director**

## **WEST EVERTON COMMUNITY COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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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 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 31<sup>ST</sup> MARCH 2024**

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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 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 31<sup>ST</sup> MARCH 2024

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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 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>a. Donations and Legacies</b>				
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 31<sup>ST</sup> MARCH 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>b. Charitable activities</b>				
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
	<b>2,545</b>	<b>142,257</b>	<b>144,802</b>	<b>119,125</b>

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 31<sup>ST</sup> 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
	-----	-----
	<b>145,943</b>	<b>118,092</b>
	-----	-----
<i>Support &amp; 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
	-----	-----
	<b>36,416</b>	<b>34,134</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>182,359</b>	<b>152,226</b>
	=====	=====

£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 31<sup>ST</sup> MARCH 2024**

**b. Staff Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross wages and salaries	70,687	63,627
	-----	-----
	<b>70,687</b>	<b>63,627</b>
	=====	=====

**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:

	<b>2024</b>	<b>2023</b>
	<b>2.7</b>	<b>2.7</b>
	=====	=====

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**

	<b>Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Leasehold Improvements</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 <sup>st</sup> April 2023	10,597	8,309	103,179	122,085
Additions	-	3,953	-	3,953
Disposals	(510)	(-)	(-)	(510)
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> March 2024	<b>10,087</b>	<b>12,262</b>	<b>103,179</b>	<b>125,528</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
At 1 <sup>st</sup> 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 <sup>st</sup> March 2024	<b>9,099</b>	<b>7,700</b>	<b>16,508</b>	<b>33,307</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> March 2024</b>	<b>988</b>	<b>4,562</b>	<b>86,671</b>	<b>92,221</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> March 2023	2,654	1,586	88,734	92,974
	=====	=====	=====	=====

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

	Lease £	Total £
<b>Cost:</b>		
Balance at 1 <sup>st</sup> April 2023	2,074,000	2,074,000
	-----	-----
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>2,074,000</b>	<b>2,074,000</b>
	=====	=====
<b>Depreciation:</b>		
Balance at 1 <sup>st</sup> April 2023	58,546	58,546
Charge for the year	14,636	14,636
	-----	-----
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>73,182</b>	<b>73,182</b>
	=====	=====
<b>Net Book Value at 31<sup>st</sup> March 2024</b>	<b>2,000,818</b>	<b>2,000,818</b>
	=====	=====
Net Book Value at 31 <sup>st</sup> 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 1<sup>st</sup> 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
	-----	-----
	<b>1,992</b>	<b>1,699</b>
	=====	=====

**WEST EVERTON COMMUNITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**9. Analysis of Net Assets between Funds**

<b>2024</b>	<b>Tangible Fixed Assets £</b>	<b>Right of use Lease £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Unrestricted Funds</b>				
General Fund	<b>87,941</b>	<b>2,000,818</b>	<b>35,484</b>	<b>2,124,243</b>
<b>Restricted Funds:</b>				
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
	<b>4,280</b>	<b>-</b>	<b>31,927</b>	<b>36,207</b>
	<b>92,221</b>	<b>2,000,818</b>	<b>67,411</b>	<b>2,160,450</b>

# WEST EVERTON COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

2023	Tangible Fixed Assets £	Right of use Lease £	Net Current Assets £	Total £
<b>Unrestricted Funds</b>				
General Fund	90,061	2,015,454	13,916	2,119,431
<b>Restricted Funds:</b>				
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 31<sup>ST</sup> MARCH 2024**

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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 31<sup>ST</sup> 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)	-
	-----	-----	-----	-----
<b>Carried Forward</b>	<b>49,577</b>	<b>142,257</b>	<b>(155,627)</b>	<b>36,207</b>
	=====	=====	=====	=====

# WEST EVERTON COMMUNITY COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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)	-
	-----	-----	-----	-----
<b>Carried Forward</b>	<b>21,780</b>	<b>116,173</b>	<b>(88,376)</b>	<b>49,577</b>
	=====	=====	=====	=====

**WEST EVERTON COMMUNITY COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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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 31<sup>ST</sup> MARCH 2024**

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**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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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	-
	-----	-----
	<b>4,488</b>	<b>1,636</b>
	=====	=====

**13. Contingent Liabilities**

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

**14. Related Parties**

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

**15. Guarantees**

As at 31<sup>st</sup> 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).