

Dovecot and Princess Drive Community Association

Charity No. 1064490

Trustees' Report and Unaudited Accounts

31 March 2024

Dovecot and Princess Drive Community Association
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**Dovecot and Princess Drive Community Association
Trustees Annual Report**

The Drive

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1064490

Principal Office

235B Finch Lane
Knotty Ash
Liverpool
L14 4AE

Trustees

The following trustees served during the year:

M. Barrigan	(Resigned 30 August 2023)
C. Goulding	
J.J.W. Goulding	
J. Jennings	(Resigned 23 August 2023)
P. Mitchell	(Resigned 25 March 2024)
A. Oprisan	(Resigned 30 September 2024)

Key Management Personnel

Chair	Colette Goulding
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Accountants

Roberts, Emery and Co Ltd
13 Clinton Place
Liverpool
L12 7HB

OBJECTIVES AND ACTIVITIES

The Dovecot and Princess Drive Community Association (commonly referred to as The Drive) was established in 1997 by our deeply missed former chair Jon Jennings. The Drive's primary purpose is to benefit residents of the Yewtree, Knotty Ash and Dovecot area. Through associations with voluntary organisations and statutory authorities, The Drive strives to alleviate poverty, help advance employment training/education, improve mental health and wellbeing, and provide a space for recreational activities. One of The Drive's core aims is to provide food aid to our service users- this is evident in our food clubs, social supermarkets, cooking classes, 'toast and chat' sessions (which also reduce social isolation), and more. Throughout the week and in numerous locations, our Community Stores offer fresh, frozen and ambient groceries to people many of whom experiencing social isolation or living in food crisis.

Dovecot and Princess Drive Community Association

Trustees Annual Report

Our trustees are made up of local people who represent the community using their lived experience of present issues to tackle social deprivation in the area. Activities include Debt, Welfare and Employability Support, Emergency Food Provision, Health and Wellbeing Activities, Family Advice, Upcycling, Knitting, Tea & Toast, Breakfast & Board Games, Art Therapy, Movie Nights, Halloween/Easter/Eurovision/Other Events, Dementia Café, Gardening, Wildflower Seeds, Sports, Baby Basics and much more – all free of charge. We ensure that nobody is left behind and break down barriers to entry by arranging transport, digital delivery, equipment loan/gifting and flexible hours all week. We work with other leading local third sector organisations such as Strengthening Wellbeing Together CIC, Dot Art and Creative Spaces Co to offer state-of-the-art creative therapies and wellbeing sessions to all ages. Additionally we run half-term and summer sessions supporting parents in work, we also work with the Local Authority to support crime reduction and anti-social behaviour with drop-in sessions and we are often visited by local politicians, who come to work in the community. We support over 5000 people a year with ancillary wrap around support and community activities reducing social isolation, socio-economic disadvantage and promote mental/physical health. Our volunteers come from within the community and have even progressed onto paid employment with us. Ultimately, we see ourselves as an integral part of the community, feeding the hungry and empowering hobbies and ambitions. The community tells us that 92% of attendees feel less socially isolated and 87% of attendees feel more positive about their mental or physical health after engaging with our activities.

The trustees have paid due regard to guidance issued by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

With our food club's continued growth, we have successfully broadened our support network, providing affordable food supplies to an increasing number of local residents. We are particularly pleased to announce that we have once again secured Holiday Activities and Food (HAF) funding to deliver comprehensive school holiday programmes across Dovecot, Yew Tree and Knotty Ash. These initiatives have proven instrumental in supporting families during term breaks whilst fostering stronger community bonds.

Our community engagement efforts have expanded significantly, with a particular focus on youth activities that demonstrably enhance community spirit and social cohesion. The impact of our work has been recognised by our local Merseyside Police Community Engagement officer, who has nominated our organisation for additional funding—a testament to our successful track record in providing meaningful diversionary activities and reducing both crime and social isolation in our service areas.

This achievement reflects the dedication and hard work of our entire team. I would like to express my heartfelt gratitude to our Board members, staff and volunteers who tirelessly support the Charity throughout the year. Their unwavering commitment ensures we can continue delivering these vital services to our community. As we look ahead to 2025/2026, we are confident in our ability to build upon these successes and further enhance our positive impact across the communities we serve.

FINANCIAL REVIEW

A review of the charity's financial position at the year end 31st March 2024. In 2024 income increased to £209,516 (2023: £134,629) with an increase in expenditure to £213,512 (2023: £159,791). There is a net deficit for the period of £3,996, this is an improvement on the previous year (2023: £25,162). The deficit is mainly due to the timing of grants issued. At the year-end unrestricted funds total £16,247 (2023: £20,243).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Dovecot and Princess Drive Community Association
Trustees Annual Report

The trustees are responsible for the management and administration of the Charity's properties and funds in accordance with our trust deed dated 19th September 1997. Except where otherwise agreed, every issue may be determined by a simple majority of the votes cast at a meeting of the Trustees. A resolution which is in writing and signed by all trustees is as valid as a resolution passed at a meeting. Each Trustee has one vote on each issue, in the event of a tie the Chair of the meeting has a second deciding vote.


The trustees meet regularly and are responsible for the strategic direction and policy of the Charity. The managers also attend these meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the managers, volunteers, finance and administration staff. There is shared responsibility for ensuring that the Charity delivers the services specified, that the key performance indicators are met and that the staff team continues to develop their skills and working practices in line with good practice.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



C. Goulding

Trustee

22 January 2025

Dovecot and Princess Drive Community Association
Independent Examiners Report

Independent Examiner's Report to the trustees of Dovecot and Princess Drive Community Association

I report to the trustees on my examination of the financial statements of Dovecot and Princess Drive Community Association for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

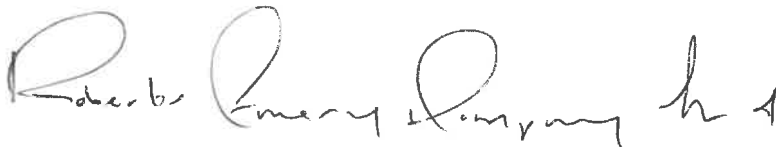
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, appearing to read 'Robert Emery', followed by a stylized flourish.

Roberts Emery and Company Ltd FCCA
Roberts, Emery and Co Ltd
13 Clinton Place
Liverpool

L12 7HB
22 January 2025

Dovecot and Princess Drive Community Association
Statement of Financial Activities
for the year ended 31 March 2024

			Unrestricted		
			funds	Total funds	Total funds
			2024	2024	2023
	Notes		£	£	£
Income and endowments					
from:					
Donations and legacies	3		190,341	190,341	128,824
Charitable activities	4		19,175	19,175	5,805
Total			209,516	209,516	134,629
Expenditure on:					
Charitable activities	5		191,252	191,252	129,389
Other	6		22,260	22,260	30,402
Total			213,512	213,512	159,791
Net gains on investments			-	-	-
Net expenditure	7		(3,996)	(3,996)	(25,162)
Transfers between funds			-	-	-
Net expenditure before other gains/(losses)			(3,996)	(3,996)	(25,162)
Other gains and losses					
Net movement in funds			(3,996)	(3,996)	(25,162)
Reconciliation of funds:					
Total funds brought forward			20,243	20,243	45,405
Total funds carried forward			16,247	16,247	20,243

Dovecot and Princess Drive Community Association
Balance Sheet

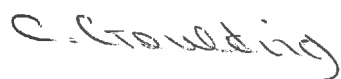
at **31 March 2024**

Charity No. 1064490

		2024	2023
		£	£
Fixed assets			
Tangible assets	9	20,163	26,757
		<u>20,163</u>	<u>26,757</u>
Current assets			
Cash at bank and in hand		51,164	12,546
		<u>51,164</u>	<u>12,546</u>
Creditors: Amount falling due within one year	10	(55,080)	(19,060)
Net current liabilities		<u>(3,916)</u>	<u>(6,514)</u>
Total assets less current liabilities		<u>16,247</u>	<u>20,243</u>
Net assets excluding pension asset or liability		<u>16,247</u>	<u>20,243</u>
Total net assets		<u>16,247</u>	<u>20,243</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		16,247	20,243
		<u>16,247</u>	<u>20,243</u>
Reserves	11		
Total funds		<u>16,247</u>	<u>20,243</u>

Approved by the trustees on 22 January 2025

And signed on their behalf by:



C. Goulding

Trustee

22 January 2025

Dovecot and Princess Drive Community Association
Statement of Cash flows

for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(3,996)	(25,162)
Adjustments for:		
Depreciation of property, plant and equipment	7,061	8,373
Increase in trade and other payables	36,020	9,468
Net cash provided by/(used in) operating activities	<u>39,085</u>	<u>(7,321)</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(467)	(8,402)
Net cash used in investing activities	<u>(467)</u>	<u>(8,402)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	38,618	(15,723)
Cash and cash equivalents at the beginning of the year	12,546	28,269
Cash and cash equivalents at the end of the year	<u>51,164</u>	<u>12,546</u>
Components of cash and cash equivalents		
Cash and bank balances	51,164	12,546
	<u>51,164</u>	<u>12,546</u>

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Dovecot and Princess Drive Community Association

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

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

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Dovecot and Princess Drive Community Association
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	128,824	128,824
Charitable activities	5,805	5,805
Total	134,629	134,629
Expenditure on:		
Charitable activities	129,389	129,389
Other	30,402	30,402
Total	159,791	159,791
Net income	(25,162)	(25,162)
Net income before other gains/(losses)	(25,162)	(25,162)
Other gains and losses:		
Net movement in funds	(25,162)	(25,162)
Reconciliation of funds:		
Total funds brought forward	45,405	45,405
Total funds carried forward	20,243	20,243

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Grants	111,842	111,842	118,658
Donations	57,356	57,356	10,166
Food	21,143	21,143	-
	190,341	190,341	128,824

4 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Food club sales	19,175	19,175	5,805
	19,175	19,175	5,805

Dovecot and Princess Drive Community Association
Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Wages and salaries	146,703	146,703	102,073
Food and Goods	23,561	23,561	7,857
Children's activities	20,988	20,988	19,459
Governance costs			
	<u>191,252</u>	<u>191,252</u>	<u>129,389</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	8,772	8,772	9,806
Motor and travel costs	489	489	1,057
Premises costs	3,725	3,725	6,139
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	7,061	7,061	8,373
General administrative costs	995	995	1,765
Legal and professional costs	1,218	1,218	3,262
	<u>22,260</u>	<u>22,260</u>	<u>30,402</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	7,061	8,373

8 Staff costs

	2024	2023
Social security costs	5,855	7,952
Pension costs	2,917	1,854
	<u>8,772</u>	<u>9,806</u>

No employee received emoluments in excess of £60,000.

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

	2024 Number	2023 Number
Food club, activities and liaising with the community	8	6
	<u>8</u>	<u>6</u>

The National Employment Savings Trust

Dovecot and Princess Drive Community Association
Notes to the Accounts

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2023	13,741	30,000	43,741
Additions	467	-	467
At 31 March 2024	14,208	30,000	44,208
Depreciation and impairment			
At 1 April 2023	3,859	13,125	16,984
Depreciation charge for the year	2,842	4,219	7,061
At 31 March 2024	6,701	17,344	24,045
Net book values			
At 31 March 2024	7,507	12,656	20,163
At 31 March 2023	9,882	16,875	26,757

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other taxes and social security	38,059	19,060
Other creditors	17,021	-
	55,080	19,060

11 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2024
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	20,243	209,516	(213,512)	16,247
Total funds	20,243	209,516	(213,512)	16,247

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	20,163	20,163
Net current assets	(3,916)	(3,916)
	16,247	16,247

Dovecot and Princess Drive Community Association
Notes to the Accounts

13 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	12,546	38,618	51,164
	<u>12,546</u>	<u>38,618</u>	<u>51,164</u>
Net debt	<u>12,546</u>	<u>38,618</u>	<u>51,164</u>

14 Commitments

Pension commitments

The pension cost charge to the charity
amounted to:

2024 £	2023 £
<u>2,917</u>	<u>1,854</u>

Dovecot and Princess Drive Community Association
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Grants	111,842	111,842	118,658
Donations	57,356	57,356	10,166
Food	21,143	21,143	-
	<u>190,341</u>	<u>190,341</u>	<u>128,824</u>
Charitable activities			
Food club sales	19,175	19,175	5,805
	<u>19,175</u>	<u>19,175</u>	<u>5,805</u>
Total income and endowments	209,516	209,516	134,629
Expenditure on:			
Charitable activities			
Wages and salaries	146,703	146,703	102,073
Food and Goods	23,561	23,561	7,857
Children's activities	20,988	20,988	19,459
	<u>191,252</u>	<u>191,252</u>	<u>129,389</u>
Total of expenditure on charitable activities	191,252	191,252	129,389
Employee costs			
Employer's NIC	5,855	5,855	7,952
Pension costs	2,917	2,917	1,854
	<u>8,772</u>	<u>8,772</u>	<u>9,806</u>
Motor and travel costs			
Travel and subsistence	489	489	1,057
	<u>489</u>	<u>489</u>	<u>1,057</u>
Premises costs			
Light, heat and power	1,840	1,840	2,022
Premises repairs and maintenance	1,885	1,885	4,117
	<u>3,725</u>	<u>3,725</u>	<u>6,139</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	2,842	2,842	2,748
Depreciation of	4,219	4,219	5,625
Bank charges	451	451	221
General insurances	267	267	946
Stationery and printing	-	-	363
Subscriptions	277	277	235
	<u>8,056</u>	<u>8,056</u>	<u>10,138</u>

Dovecot and Princess Drive Community Association
Detailed Statement of Financial Activities

Legal and professional costs			
Consultancy fees	1,218	1,218	3,262
	<u>1,218</u>	<u>1,218</u>	<u>3,262</u>
Total of expenditure of other costs	22,260	22,260	30,402
Total expenditure	213,512	213,512	159,791
Net gains on investments	-	-	-
Net expenditure	(3,996)	(3,996)	(25,162)
Net expenditure before other gains/(losses)	(3,996)	(3,996)	(25,162)
Other Gains	-	-	-
Net movement in funds	(3,996)	(3,996)	(25,162)
Reconciliation of funds:			
Total funds brought forward	20,243	20,243	45,405
Total funds carried forward	16,247	16,247	20,243