

BETTER LIVES - STRENGTHENING INDEPENDENCE LTD

England & Wales · Charity number 1070751

Details

Other names	KNOWSLEY PENSIONERS ADVOCACY & INFORMATION SERVICE, KPAIS
Status	Registered
Legal form	Charitable company
Company number	03590240
Registered	1998-07-29
Register	View on the Charity Commission register

Contact

Address	K B L Advisory Ltd Stamford House Northenden Road Sale M33 2DH
Phone	01616378100
Email	JOE.ATKINS@KBL-ADVISORY.COM
Website	WWW.KBL-ADVISORY.COM

Activities

Objects: TO PROMOTE THE RELIEF OF THE ELDERLY IN KNOWSLEY IN ANY MANNER DEEMED CHARITABLE IN LAW AND IN PARTICULAR BY THE PROVISION OF ADVICE, COUNSELLING SUPPORT AND ADVOCACY SERVICES IN ORDER TO ASSIST SUCH PERSONS TO OBTAIN HIS OR HER FULL RIGHTS AND PRIVILEGES AS A CITIZEN

Activities: Provision of advocacy services and support to enable the elderly in Knowsley to obtain their full rights and privileges as citizens.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Elderly/old People

Geography

- **Area of benefit:** KNOWSLEY
- Knowsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£181,290	£190,593	-	-
2024-03-31	£187,740	£165,363	-	-
2023-03-31	£109,167	£122,244	-	-
2022-03-31	£143,254	£133,539	-	-
2021-03-31	£101,429	£105,641	-	-

Trustees

Name	Role	Appointed
TOM BEST	Chair	
ADELE WOOD		2023-10-27
Angela Cholet		2025-10-28
Ann Marie Crane		2025-07-29
KARL HART		2016-10-20
PAULINE WHITTAKER		2023-10-27
Susan Goodrum		2025-01-28

BETTER LIVES - STRENGTHENING INDEPENDENCE LTD

England & Wales - Charity number 1070751

Accounts

Better Lives – Strengthening Independence Ltd

Registered Charity Number: 1070751
Registered Company Number: 03590240

Better Lives – Strengthening Independence Ltd
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Better Lives – Strengthening Independence Ltd

Contents	Page
Legal and administrative information	3
Report of the Trustees	4 – 6
Independent Examiners report	7
Statement of Financial Activities	8 – 9
Balance Sheet	10
Notes forming part of the financial statements.	11 - 14

Better Lives – Strengthening Independence Ltd

Legal and administrative Information

Trustees:

T Best	Chair
K Hart	
M Spreadbury	
P Whittaker	
A Wood	
S Goodrum	

Independent examiner:

Ashurst Accountancy
Ltd
17 Duke Street
Formby
Liverpool L37 4AN

Registered Office:

17 Duke Street
Formby
Merseyside
L37 4AN

Registered Company number:

03590240

Registered Charity number:

1070751

Better Lives – Strengthening Independence Ltd

The Report of the Trustees for the year ended 31 March 2025.

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The Charity was incorporated on 30 June 1998.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

The charitable objects of Better Lives – Strengthening Independence Ltd are to promote the relief of the elderly in Knowsley in any manner deemed charitable in law and in particular by the provision of advice, counselling support and advocacy services in order to assist such persons to obtain his or her full rights and privileges as a citizen.

Structure, Governance and Management

Governing document

Better Lives – Strengthening Independence Ltd is a charitable company limited by guarantee, incorporated on 30th June 1998, and was registered as a charity on 29th June 1998. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

Appointment of the Board of Trustees

The Directors of Better Lives – Strengthening Independence Ltd are also charity trustees for the purpose of charity law and under Better Lives – Strengthening Independence Ltd articles are known as the Board of Management.

The trustees who served during the year are noted on the charity information page at the front of the financial statements.

Trustee induction and training

Trustees are encouraged to attend appropriate external training courses that appertain to their role. In addition, they are expected to help Better Lives – Strengthening Independence Ltd and be aware of policies and procedures that we adhere to.

Organisation

The Board of Management meets regularly during the year to maintain control over its governance.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that adequate systems are in place to reduce/mitigate significant operational and business risks.

Going Concern

The board members consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Local Authority funding is awarded on a year-by-year basis.

Financial Review

Reserves Policy

The trustees consider the financial position of the charity to be satisfactory. The Charity is in a relatively stable financial position with no unpaid debts and a small reserve. Reserves would only be held to meet

Better Lives – Strengthening Independence Ltd

any statutory requirement for redundancy payment liability and also to mitigate any inflationary increase in major essential overheads.

Future Plans

The charity is committed to continuing to provide a comprehensive free and impartial service for people Knowsley.

Public Benefit

The trustees have given due consideration to the Charity Commissions Guidance on the operation of the Public Benefit requirement.

Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with the Companies Act 2006, and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which show and explain the Charity's transactions 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.

In so far as we are aware:

- There is no relevant information of which the charitable company's independent examiner are unaware of; and
- We have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charitable company's independent examiners are aware of that information.

Related Charities

Better Lives – Strengthening Independence Ltd has no related charities.

Basis of preparation

This report and the financial statements have been prepared in accordance with the special provisions of Part VII of the companies Act 2006 relating to smaller companies.

Better Lives – Strengthening Independence Ltd

Transactions and financial position

The financial statements are set out on pages 8 to 10.

The Statement of Financial Activities shows a deficit for the year of £9,303 and a surplus for the year in 2023 of £22,377.

The reserves at the year end stand at £(5,025), (2023: (£5,924) for unrestricted funds, and £53,593 (2023: £63,795) for restricted funds.

This report was approved by the board and signed on their behalf by:



K Hart

Date 28th October 2025

Independent Examiner's Report to the Trustees of Better Lives – Strengthening Independence Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

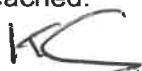
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Kevin Guy **FCA**
On behalf of Ashurst Accountancy Ltd
Chartered Accountants

Date: 28th October 2025

Better Lives – Strengthening Independence Ltd

Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Income from Charitable activities	35,525	145,765	181,290	187,740
Total income and endowments	35,525	145,765	181,290	187,740
Expenditure on:				
Charitable activities	(34,626)	(155,967)	(190,593)	(165,363)
Total expenditure	(34,626)	(155,967)	(190,593)	(165,363)
Net expenditure	899	(10,202)	(9,303)	22,377
Net movement in funds	899	(10,202)	(9,303)	22,377
Reconciliation of funds:				
Total funds brought forward	(5,924)	63,795	35,494	35,494
Total funds carried forward	(5,025)	53,593	48,568	57,871

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

Better Lives – Strengthening Independence Ltd

Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Income from Charitable activities	44,280	143,460	187,740	109,167
Total income and endowments	44,280	143,460	187,740	109,167
Expenditure on:				
Charitable activities	(32,487)	(132,876)	(165,363)	(122,244)
Total expenditure	(32,487)	(132,876)	(165,363)	(122,244)
Net expenditure	(11,793)	10,584	22,377	(13,077)
Net movement in funds	(11,793)	10,584	22,377	(13,077)
Reconciliation of funds:				
Total funds brought forward	(17,717)	53,211	35,494	48,571
Total funds carried forward	(5,924)	63,795	57,871	35,494

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

Better Lives – Strengthening Independence Ltd

Registered Charity Number: 1110989

Registered Company Number: 02937464

Balance Sheet for the Year Ended 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	5		338		451
Current assets					
Debtors	6	2,003		2,003	
Cash at bank		50,346		61,109	
Total current assets		52,349		63,112	
Creditors					
Amounts due within one year	7	(4,119)		(5,692)	
Net current assets			48,230		57,420
Total assets less current liabilities			48,568		57,871
Creditors					
Amounts due after more than one year					
Net assets			48,568		57,871
The funds of the charity:					
Unrestricted revenue accumulated funds	8		(5,025)		(5,924)
Restricted revenue accumulated funds	8		53,593		63,795
Total charity funds			48,568		57,871

For the year ending 31 March 2025, the company was exempt from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved and authorised for issue on by the Board of Trustees and signed on 28/10/2025.

K Hart 28/10/2025



The notes on pages 11 to 14 form an integral part of these accounts.

Better Lives – Strengthening Independence Ltd

Notes to the Financial Statements

for the Year Ended 31 March 2025

1 Accounting policies

Basis of preparation of the accounts

Better Lives – Strengthening Independence Ltd is a company limited by guarantee, registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102) issued October 2019 (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK General Accepted Practice as it applies from 1 January 2015.

Going concern

The trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The members of the council make this assessment each year in respect of a period of one year from the date of approval of the financial statements.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when receipt is probable or more likely than not to be received, and the amount can be quantified with reasonable accuracy.

Resources expended.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their useful economic lives.

Fixtures and fittings	25% reducing balance.
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Grants receivable

Grants are included in the Statement of Financial Activities when the conditions for receiving the grant have been met. Their performance criteria are not yet met, grant income is deferred until such time as criteria is achieved.

Better Lives – Strengthening Independence Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies (continued)

Finance and operating leases.

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

2 Surplus for the financial year

	2025 £	2024 £
This is stated after charging:-		

Independent Examiner's Fees

2,500	2,500
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3 Staff Costs and Emoluments

Salaries and wages
Employer's National Insurance
Pension costs

121,761	109,726
0	0
1,007	444
122,768	110,170

Numbers of full-time employees or full-time equivalents

Management and administration

7	7
7	7

There were no fees or expenses paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

4 Taxation

Taxation is not provided on the grounds that Part 11 of the Corporation Tax Act 2010 applies (tax exemption for charitable companies).

Better Lives – Strengthening Independence Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Tangible fixed assets

	Fixtures and fittings £
Cost	
As 1 April 2024	27,235
Additions	
As 31 March 2025	<u>27,235</u>
Accumulated depreciation	
As 1 April 2024	26,784
Charge for the year	<u>113</u>
At 31 March 2025	26,784
NBV at 31 March 2025	<u>338</u>
NBV at 31 March 2024	<u>451</u>

6 Debtors

	2025 £	2024 £
Other debtors	<u>2,003</u>	<u>2,003</u>

7 Creditors: amounts falling due within one-year

	2025 £	2024 £
Trade creditors		
Accrued expenses	3,380	3,358
Taxation and social security	739	2,334
Other Creditors		
	<u>4,119</u>	<u>5,692</u>

Better Lives – Strengthening Independence Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Analysis of Funds

	At 31 March 2023	Incoming Resources	Outgoing Resources	At 31 March 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
	£	£	£	£	£	£	£
Unrestricted							
General reserve	(17,717)	44,280	(32,487)	(5,924)	35,525	(34,626)	(5,025)
Restricted							
Knowsley Disability	53,211	143,460	(132,876)	63,795	145,765	(155,967)	53,593
Total Reserves	35,494	187,740	(165,363)	57,871	181,290	(190,593)	48,568

Restricted funds are made up of our contribution to A Lottery Funded Partnership project 'A Good Life' led by Knowsley Disability Concern which will run to December 2025 and a Lottery Funded companionship project of Better Lives, 'CORE' which runs until February 2026

Unrestricted funds derive from our socially trading activities through our SHOP and TASK services which the Charity are working on to grow and develop into the future. Additionally, the Charity receive independent donations from individuals who support our work or who have benefitted from our support. Donations are unpredictable and vary from one year to the next.

9 Related party transactions

There were no related party transactions in the year under review.

10 Share Capital

The company is limited by guarantee and as such does not have a share capital. In the event of a winding up, the members will each contribute a sum not exceeding £1.

BETTER LIVES - STRENGTHENING INDEPENDENCE LTD

England & Wales - Charity number 1070751

Accounts

Better Lives – Strengthening Independence Ltd
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Contents	Page
Legal and administrative information	3
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Legal and administrative Information

Trustees:

T Best Chair
P Burrows (Resigned 27/10/23)
K Hart
M Spreadbury
W Wilson (Resigned 27/10/23)
P Whittaker (Appointed 27/10/23)
A Wood (Appointed 27/10/23)

Independent examiner:

Ashurst Accountancy
Ltd
17 Duke Street
Formby
Liverpool L37 4AN

Registered Office:

17 Duke Street
Formby
Merseyside
L37 4AN

Registered Company number:

03590240

Registered Charity number:

1070751

Better Lives – Strengthening Independence Ltd

The Report of the Trustees for the year ended 31 March 2024.

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The Charity was incorporated on 30 June 1998.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

The charitable objects of Better Lives – Strengthening Independence Ltd are to promote the relief of the elderly in Knowsley in any manner deemed charitable in law and in particular by the provision of advice, counselling support and advocacy services in order to assist such persons to obtain his or her full rights and privileges as a citizen.

Structure, Governance and Management

Governing document

Better Lives – Strengthening Independence Ltd is a charitable company limited by guarantee, incorporated on 30th June 1998, and was registered as a charity on 29th June 1998. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

Appointment of the Board of Trustees

The Directors of Better Lives – Strengthening Independence Ltd are also charity trustees for the purpose of charity law and under Better Lives – Strengthening Independence Ltd articles are known as the Board of Management.

The trustees who served during the year are noted on the charity information page at the front of the financial statements.

Trustee induction and training

Trustees are encouraged to attend appropriate external training courses that appertain to their role. In addition, they are expected to help Better Lives – Strengthening Independence Ltd and be aware of policies and procedures that we adhere to.

Organisation

The Board of Management meets regularly during the year to maintain control over its governance.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that adequate systems are in place to reduce/mitigate significant operational and business risks.

Going Concern

The board members consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Local Authority funding is awarded on a year-by-year basis.

Financial Review

Reserves Policy

The trustees consider the financial position of the charity to be satisfactory. The Charity is in a relatively stable financial position with no unpaid debts and a small reserve. Reserves would only be held to meet

Better Lives – Strengthening Independence Ltd

any statutory requirement for redundancy payment liability and also to mitigate any inflationary increase in major essential overheads.

Future Plans

The charity is committed to continuing to provide a comprehensive free and impartial service for people Knowsley.

Public Benefit

The trustees have given due consideration to the Charity Commissions Guidance on the operation of the Public Benefit requirement.

Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with the Companies Act 2006, and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which show and explain the Charity's transactions 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.

In so far as we are aware:

- There is no relevant information of which the charitable company's independent examiner are unaware of; and
- We have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charitable company's independent examiners are aware of that information.

Related Charities

Better Lives – Strengthening Independence Ltd has no related charities.

Basis of preparation

This report and the financial statements have been prepared in accordance with the special provisions of Part VII of the companies Act 2006 relating to smaller companies.

Transactions and financial position

The financial statements are set out on pages 8 to 10.

The Statement of Financial Activities shows a surplus for the year of £22,377 and a deficit for the year in 2023 of £13,077.

The reserves at the year end stand at £(5,924), (2023: (£17,717) for unrestricted funds, and £63,795 (2023: £53,211) for restricted funds.

This report was approved by the board and signed on their behalf by:

A handwritten signature in black ink, appearing to be 'K Hart', written in a cursive style.

K Hart

Date 29th October 2024

Independent Examiner's Report to the Trustees of Better Lives – Strengthening Independence Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Kevin Guy FCA
On behalf of Ashurst Accountancy Ltd
Chartered Accountants

Date: 29th October 2024

Better Lives – Strengthening Independence Ltd

Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Income from Charitable activities	44,280	143,460	187,740	109,167
Total income and endowments	44,280	143,460	187,740	109,167
Expenditure on:				
Charitable activities	(32,487)	(132,876)	(165,363)	(122,244)
Total expenditure	(32,487)	(132,876)	(165,363)	(122,244)
Net expenditure	11,793	10,584	22,377	(13,077)
Net movement in funds	11,793	10,584	22,377	(13,077)
Reconciliation of funds:				
Total funds brought forward	(17,717)	53,211	35,494	48,571
Total funds carried forward	(5,924)	63,795	57,871	35,494

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

Better Lives – Strengthening Independence Ltd

Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Income from Charitable activities	52,626	56,541	109,167	143,254
Total income and endowments	52,626	56,541	109,167	143,254
Expenditure on:				
Charitable activities	(80,058)	(42,186)	(122,244)	(133,539)
Total expenditure	(80,058)	(42,186)	(122,244)	(133,539)
Net expenditure	(27,432)	14,355	(13,077)	9,715
Net movement in funds	(27,432)	14,355	(13,077)	9,715
Reconciliation of funds:				
Total funds brought forward	9,715	38,856	48,571	38,856
Total funds carried forward	(17,717)	53,211	35,494	48,571

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

Better Lives – Strengthening Independence Ltd

Registered Charity Number: 1110989

Registered Company Number: 02937464

Balance Sheet for the Year Ended 31 March 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	5		451		22
Current assets					
Debtors	6	2,003		2,033	
Cash at bank		<u>61,109</u>		<u>36,637</u>	
Total current assets		63,112		38,640	
Creditors					
Amounts due within one year	7	<u>(5,692)</u>		<u>(3,168)</u>	
Net current assets			<u>57,420</u>		35,472
Total assets less current liabilities			57,871		35,494
Creditors					
Amounts due after more than one year					
Net assets			<u>57,871</u>		35,494
The funds of the charity:					
Unrestricted revenue accumulated funds	8		(5,924)		(17,717)
Restricted revenue accumulated funds	8		<u>63,795</u>		<u>53,211</u>
Total charity funds			<u>57,871</u>		<u>35,494</u>

For the year ending 31 March 2024, the company was exempt from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved and authorised for issue on by the Board of Trustees and signed on 29/10/2024.



K Hart 29/10/2024

The notes on pages 11 to 14 form an integral part of these accounts.

Notes to the Financial Statements

for the Year Ended 31 March 2024

1 Accounting policies

Basis of preparation of the accounts

Better Lives – Strengthening Independence Ltd is a company limited by guarantee, registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102) issued October 2019 (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK General Accepted Practice as it applies from 1 January 2015.

Going concern

The trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The members of the council make this assessment each year in respect of a period of one year from the date of approval of the financial statements.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when receipt is probable or more likely than not to be received, and the amount can be quantified with reasonable accuracy.

Resources expended.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their useful economic lives.

Fixtures and fittings	25% reducing balance.
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Grants receivable

Grants are included in the Statement of Financial Activities when the conditions for receiving the grant have been met.

Their performance criteria are not yet met, grant income is deferred until such time as criteria is achieved.

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1 Accounting policies (continued)

Finance and operating leases.

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

2 Surplus for the financial year

	2024	2023
	£	£
This is stated after charging:-		

Independent Examiner's Fees	2,500	2,500
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3 Staff Costs and Emoluments

Salaries and wages	109,726	74,245
Employer's National Insurance	0	0
Pension costs	0	0
	109,726	74,245

Numbers of full-time employees or full-time equivalents

Management and administration	7	5
	7	5

There were no fees or expenses paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

4 Taxation

Taxation is not provided on the grounds that Part 11 of the Corporation Tax Act 2010 applies (tax exemption for charitable companies).

Better Lives – Strengthening Independence Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

5	Tangible fixed assets	Fixtures and fittings	
		£	
	Cost		
	As 1 April 2023	26,655	
	Additions	580	
	As 31 March 2024	<u>27,235</u>	
	Accumulated depreciation		
	As 1 April 2023	26,633	
	Charge for the year	<u>151</u>	
	At 31 March 2024	<u>26,784</u>	
	NBV at 31 March 2024	<u>451</u>	
	NBV at 31 March 2023	<u>22</u>	
6	Debtors	2024	2023
		£	£
	Other debtors	<u>2,003</u>	<u>2,003</u>
7	Creditors: amounts falling due within one-year	2024	2023
		£	£
	Trade creditors		
	Accrued expenses	5,692	3,168
	Taxation and social security		
	Other Creditors		
		<u>5,692</u>	<u>3,168</u>

**Notes to the Financial Statements for
the Year Ended 31 March 2024**

8 Analysis of Funds

	At 31 March 2022	Incoming Resources	Outgoing Resources	At 31 March 2023	Incoming Resources	Outgoing Resources	At 31 March 2024
	£	£	£	£	£	£	£
Unrestricted							
General reserve	9,715	52,626	(80,058)	(17,717)	44,280	(32,487)	(5,924)
Restricted							
Knowsley Disability	38,856	56,541	(42,186)	53,211	143,460	(132,876)	63,795
Total Reserves	48,571	109,167	(122,244)	35,494	187,740	(165,363)	57,871

Restricted funds are made up of our contribution to A Lottery Funded Partnership project 'A Good Life' led by Knowsley Disability Concern which will run to December 2025 and a Lottery Funded companionship project of Better Lives, 'CORE' which runs until February 2026

Unrestricted funds derive from our socially trading activities through our SHOP and TASK services which the Charity are working on to grow and develop into the future. Additionally, the Charity receive independent donations from individuals who support our work or who have benefitted from our support. Donations are unpredictable and vary from one year to the next.

9 Related party transactions

There were no related party transactions in the year under review.

10 Share Capital

The company is limited by guarantee and as such does not have a share capital. In the event of a winding up, the members will each contribute a sum not exceeding £1.

BETTER LIVES - STRENGTHENING INDEPENDENCE LTD

England & Wales - Charity number 1070751

Accounts

Better Lives – Strengthening Independence Ltd
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Contents	Page
Legal and administrative information	3
Report of the Trustees	4–6
Independent Examiners report	7
Statement of Financial Activities	8–9
Balance Sheet	10
Notes forming part of the financial statements.	11 - 14

Legal and administrative information

Trustees:

T Best Chair
P Burrows
K Hart
M Spreadbury
W Wilson

Independent examiner:

Ashurst Accountancy
Ltd
17 Duke Street
Formby
Liverpool L37 4AN

Registered Office:

17 Duke Street
Formby
Merseyside
L37 4AN

Registered Company number:

03590240

Registered Charity number:

1070751

Better Lives – Strengthening Independence Ltd

The Report of the Trustees for the year ended 31 March 2023.

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The Charity was incorporated on 30 June 1998.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Objectives and Activities

The charitable objects of Better Lives – Strengthening Independence Ltd are to promote the relief of the elderly in Knowsley in any manner deemed charitable in law and in particular by the provision of advice, counselling support and advocacy services in order to assist such persons to obtain his or her full rights and privileges as a citizen.

Structure, Governance and Management

Governing document

Better Lives – Strengthening Independence Ltd is a charitable company limited by guarantee, incorporated on 30th June 1998, and was registered as a charity on 29th June 1998. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

Appointment of the Board of Trustees

The Directors of Better Lives – Strengthening Independence Ltd are also charity trustees for the purpose of charity law and under Better Lives – Strengthening Independence Ltd articles are known as the Board of Management.

The trustees who served during the year are noted on the charity information page at the front of the financial statements.

Trustee induction and training

Trustees are encouraged to attend appropriate external training courses that appertain to their role. In addition, they are expected to help Better Lives – Strengthening Independence Ltd and be aware of policies and procedures that we adhere to.

Organisation

The Board of Management meets regularly during the year to maintain control over its governance.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that adequate systems are in place to reduce/mitigate significant operational and business risks.

Going Concern

The board members consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Local Authority funding is awarded on a year-by-year basis.

Financial Review

Reserves Policy

The trustees consider the financial position of the charity to be satisfactory. The Charity is in a relatively stable financial position with no unpaid debts and a small reserve. Reserves would only be held to meet

Better Lives – Strengthening Independence Ltd

any statutory requirement for redundancy payment liability and also to mitigate any inflationary increase in major essential overheads.

Future Plans

The charity is committed to continuing to provide a comprehensive free and impartial service for people Knowsley.

Public Benefit

The trustees have given due consideration to the Charity Commissions Guidance on the operation of the Public Benefit requirement.

Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with the Companies Act 2006, and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which show and explain the Charity's transactions 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.

In so far as we are aware:

- There is no relevant information of which the charitable company's independent examiner are unaware of; and
- We have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charitable company's independent examiners are aware of that information.

Related Charities

Better Lives – Strengthening Independence Ltd has no related charities.

Basis of preparation

This report and the financial statements have been prepared in accordance with the special provisions of Part VII of the companies Act 2006 relating to smaller companies.

Transactions and financial position

The financial statements are set out on pages 8 to 10.

The Statement of Financial Activities shows a deficit for the year of £13,077 and a surplus for the year in 2022 of £9,715.

The reserves at the year end stand at £(17,717), (2022: £38,856) for unrestricted funds, and £53,211(2022: £9,715) for restricted funds.

This report was approved by the board and signed on their behalf by:

K Hart

Date 27th October 2023

Independent Examiner's Report to the Trustees of Better Lives – Strengthening Independence Ltd

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Kevin Guy **FCA**
On behalf of Ashurst Accountancy Ltd
Chartered Accountants

Date: 27th October 2023

Better Lives – Strengthening Independence Ltd

Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Income from Charitable activities	52,626	56,541	109,167	143,254
Total income and endowments	52,626	56,541	109,167	143,254
Expenditure on:				
Charitable activities	(80,058)	(42,186)	(122,244)	(133,539)
Total expenditure	(80,058)	(42,186)	(122,244)	(133,539)
Net expenditure	(27,432)	14,355	(13,077)	9,715
Net movement in funds	(27,432)	14,355	(13,077)	9,715
Reconciliation of funds:				
Total funds brought forward	9,715	38,856	48,571	38,856
Total funds carried forward	(17,717)	53,211	35,494	48,571

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

Better Lives – Strengthening Independence Ltd

Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:				
Income from Charitable activities	86,401	56,853	143,254	101,429
Total income and endowments	86,401	56,853	143,254	101,429
Expenditure on:				
Charitable activities	(76,686)	(56,853)	(133,539)	(105,641)
Total expenditure	(76,686)	(56,853)	(133,539)	(105,641)
Net expenditure	9,715		9,715	(4,212)
Net movement in funds	9,715		9,715	(4,212)
Reconciliation of funds:				
Total funds brought forward		38,856	38,856	43,068
Total funds carried forward	9,715	38,856	48,571	38,856

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

Better Lives – Strengthening Independence Ltd

Registered Charity Number: 1110989
Registered Company Number: 02937484

Balance Sheet for the Year Ended 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	5		22		30
Current assets					
Debtors	6	2,003		1,799	
Cash at bank		<u>36,637</u>		<u>49,910</u>	
Total current assets		38,640		51,709	
Creditors					
Amounts due within one year	7	<u>(3,168)</u>		<u>(3,168)</u>	
Net current assets			<u>35,472</u>		48,541
Total assets less current liabilities			35,494		48,571
Creditors					
Amounts due after more than one year					
Net assets			<u>35,494</u>		<u>48,571</u>
The funds of the charity:					
Unrestricted revenue accumulated funds	8		(17,717)		9,715
Restricted revenue accumulated funds	8		<u>53,211</u>		<u>38,856</u>
Total charity funds			<u>35,494</u>		<u>48,571</u>

For the year ending 31 March 2023, the company was exempt from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved and authorised for issue on by the Board of Trustees and signed on 27th October 2023.

The notes on pages 11 to 14 form an integral part of these accounts.

Notes to the Financial Statements

for the Year Ended 31 March 2023

1 Accounting policies

Basis of preparation of the accounts

Better Lives – Strengthening Independence Ltd is a company limited by guarantee, registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102) Issued October 2019 (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK General Accepted Practice as it applies from 1 January 2015.

Going concern

The trustees assess whether the use of going concern is appropriate and whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The members of the council make this assessment each year in respect of a period of one year from the date of approval of the financial statements.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when receipt is probable or more likely than not to be received, and the amount can be quantified with reasonable accuracy.

Resources expended.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their useful economic lives.

Fixtures and fittings	25% reducing balance.
-----------------------	-----------------------

Grants receivable

Grants are included in the Statement of Financial Activities when the conditions for receiving the grant have been met.

Their performance criteria are not yet met, grant income is deferred until such time as criteria is achieved.

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1 Accounting policies (continued)

Finance and operating leases.

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

2 Surplus for the financial year

	2023	2022
	£	£
This is stated after charging:-		

Independent Examiner's Fees	2,500	2,500
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3 Staff Costs and Emoluments

Salaries and wages	74,245	72,721
Employer's National Insurance	0	0
Pension costs	0	0
	74,245	72,721

Numbers of full-time employees or full-time equivalents

Management and administration	5	5
	5	5

There were no fees or expenses paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

4 Taxation

Taxation is not provided on the grounds that Part 11 of the Corporation Tax Act 2010 applies (tax exemption for charitable companies).

Better Lives – Strengthening Independence Ltd

Notes to the Financial Statements for the Year Ended 31 March 2023

5	Tangible fixed assets	Fixtures and fittings £	
	Cost		
	As 1 April 2022	26,655	
	Additions		
	As 31 March 2023	<u>26,655</u>	
	Accumulated depreciation		
	As 1 April 2022	26,625	
	Charge for the year	<u>8</u>	
	At 31 March 2023	26,633	
	NBV at 31 March 2023	<u>22</u>	
	NBV at 31 March 2022	<u>30</u>	
6	Debtors	2023 £	2022 £
	Other debtors	<u>2,003</u>	<u>1,799</u>
7	Creditors: amounts falling due within one-year	2023 £	2022 £
	Trade creditors		
	Accrued expenses	3,168	3,168
	Taxation and social security		
	Other Creditors		
		<u>3,168</u>	<u>3,168</u>

**Notes to the Financial Statements for
the Year Ended 31 March 2023**

8 Analysis of Funds

	At 31 March 2021	Incoming Resources	Outgoing Resources	At 31 March 2022	Incoming Resources	Outgoing Resources	At 31 March 2023
	£	£	£	£	£	£	£
Unrestricted							
General reserve	0	86,401	(76,686)	9,715	52,626	(80,058)	(17,717)
Restricted							
Knowsley Disability	38,856	56,853	(56,853)	38,856	56,541	(42,186)	53,211
Total Reserves	38,856	143,254	(133,539)	48,571	109,167	(122,244)	35,494

Restricted funds are made up of our contribution to A Lottery Funded Partnership project 'A Good Life' led by Knowsley Disability Concern which will run to December 2025 and a Lottery Funded companionship project of Better Lives, 'CORE' which runs until February 2026

Unrestricted funds derive from our socially trading activities through our SHOP and TASK services which the Charity are working on to grow and develop into the future. Additionally, the Charity receive independent donations from individuals who support our work or who have benefitted from our support. Donations are unpredictable and vary from one year to the next.

9 Related party transactions

There were no related party transactions in the year under review.

10 Share Capital

The company is limited by guarantee and as such does not have a share capital. In the event of a winding up, the members will each contribute a sum not exceeding £1.

BETTER LIVES - STRENGTHENING INDEPENDENCE LTD

England & Wales - Charity number 1070751

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: April 1st 2021

To: March 31st 2022

Charity name: Better Lives Strengthening Independence Ltd

Charity registration number: 1070751

Company number: 03590240

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	As last report
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As last report
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees recognise and have regard to the guidance issued by the charity commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Better Lives provides the TASK initiative. TASK is the TrAdler Scheme for Knowsley and is a directory of traders who have been robustly vetted. Better Lives continues to develop the SHOP Service – providing support with cleaning and shopping to older and vulnerable residents with the intention of maintaining independence Better Lives continues to have a strong presence in Knowsley Older Peoples Voice and strategy, a forum for older people to express their views regarding local and national issues. Better Lives also has a seat on Knowsley's Older People's Partnership Board.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

--	--	--

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the financial period funding was satisfactory with outcomes of bids pending	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity aims to hold reserves of 3mths running costs for business continuity	
Amount of reserves held	Para 1.22	0	
Reasons for holding zero reserves	Para 1.22	As a result of all funding received being restricted to service delivery	
Details of fund materially in deficit	Para 1.24		
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	At March 2022 outcomes of funding bids were pending	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, governance and management

Description of charity's trusts:		
----------------------------------	--	--

Type of governing document: for example, :	Para 1.25	Memorandum and Articles
How is the charity constituted?	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Refer to memorandum and articles of association

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	Better Lives Strengthening Independence Ltd
Other name the charity uses	Better Lives
Registered charity number	1070751
Charity's principal address	The Old Schoolhouse, St Johns Rd, Huyton, L36 0UX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Thomas Best	Chair		
2	Angela Cholet	Vice Chair		
3	Karl Hart	Treasurer		
4	Mary Spreadbury			
5	Pauline Burrows			
6	William Wilson			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address
-----------------	------	---------

Name of chief executive or names of senior staff members (optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

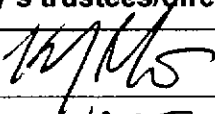
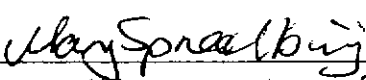
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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	KARL HART	MARY SPREADBURY
Position (for example Secretary, Chair, etc)	DIRECTOR	DIRECTOR
Date	6. 1. 23	

Better Lives - Strengthening Independence Ltd	Charity No	1070751		
	Company No	3590240		
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	50,000	56,853	-	106,853	79,888
Charitable activities	S02	36,401	-	-	36,401	21,541
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of Income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	86,401	56,853	-	143,254	101,429
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	74,310	56,853	-	131,163	103,481
Separate material expense item	S10	-	-	-	-	-
Other	S11	2,376	-	-	2,376	2,160
Total	S12	76,686	56,853	-	133,539	105,641
Net income/(expenditure) before tax for the reporting period	S13	9,715	-	-	9,715	- 4,212
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	9,715	-	-	9,715	- 4,212
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	9,715	-	-	9,715	- 4,212
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	9,715	-	-	9,715	- 4,212
Reconciliation of funds:						
Total funds brought forward	S23	-	38,856	-	38,856	43,068
Total funds carried forward	S24	9,715	38,856	-	48,571	38,856

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02		30	-	30	40
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	30	-	30	40
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07		1,799	-	1,799	1,360
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09		49,910	-	49,910	41,535
Total current assets		B10	-	51,709	-	51,709	42,895
Creditors: amounts falling due within one year	(Note 20)	B11		3,168	-	3,168	4,079
Net current assets/(liabilities)		B12	-	48,541	-	48,541	38,816
Total assets less current liabilities		B13	-	48,571	-	48,571	38,856
Creditors: amounts falling due after one year	(Note 20)	B14		-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	-	48,571	-	48,571	38,856
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted Income funds	(Note 27)	B18		38,856		38,856	38,856
Unrestricted funds		B19	9,715		-	9,715	
Revaluation reserve		B20				-	
Fair value reserve		B21					
Total funds		B22	9,715	38,856	-	48,571	38,856

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

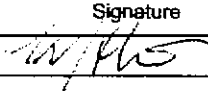
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
KARL HART	26.10.2022

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	26.10.2022

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with ☐ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 18 July 2014
- and with ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* ☐

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not Applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not Applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note ().

Yes* ☐ * -Tick as appropriate
No* ☐

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not Applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes* ☐ * -Tick as appropriate
No* ☐

Please disclose:

(i) the nature of any changes;	Not Applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes* ☐ * -Tick as appropriate
No* ☐

Please disclose:

(i) the nature of the prior period error;	Not Applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not Applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not Applicable

Section C	Notes to the accounts	(cont)						
Note 2	Accounting policies							
2.2 INCOME								
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - It is more likely than not that the trustees will receive the resources; - the monetary value can be measured with sufficient reliability.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Government grants	The charity has received government grants in the reporting period.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Tax reclaim on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'income from other trading activities' and the proceeds from sale are also recognised as 'income from other trading activities'.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr> <td>Yes*</td> <td>No*</td> <td>N/a*</td> </tr> <tr> <td>☐</td> <td>☐</td> <td>☐</td> </tr> </table>	Yes*	No*	N/a*	☐	☐	☐
Yes*	No*	N/a*						
☐	☐	☐						
2.3 EXPENDITURE AND LIABILITIES								

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes*	No*	N/a*
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost. The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	Yes*	No*	N/a*
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	Yes*	No*	N/a*
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts		-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	50,000	56,853	-	106,853	79,888
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		50,000	56,853	-	106,853	79,888
Charitable activities:	Charitable Activities	36,401	-	-	36,401	21,541
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		36,401	-	-	36,401	21,541
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		86,401	56,853	-	143,254	101,429

Other Information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

--

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Community Foundation	27,621	23,141
Government grant 2	Knowsley Disability	29,232	56,747
Government grant 3	Kindred CIC	50,000	-
Other		-	
	Total	106,853	79,888

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Charitable Activities	-	131,163	-	-	103,481
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licensing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	131,163	-	-	103,481
Expenditure on charitable activities					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Professional Fees	-	2,376	-	2,376	2,160
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	2,376	-	2,376	2,160
TOTAL EXPENDITURE	-	133,539	-	2,376	105,641

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****Note 10 Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the Independent examiner**

This year £	Last year £
2376	2160

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	72,733	60,878
Social security costs		
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	72,733	60,878

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fall within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

--

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
	-	-
	4	3
	1	1
	-	-
Total	5	4

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

Note 14

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	26,655	-	26,655
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	26,655	-	26,655

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						
At beginning of the year	-	-	26,615	-	26,615	
Disposals	-	-	-	-	-	
Depreciation	-	-	10	-	10	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	26,625	-	26,625	

14.3 Net book value

Net book value at the beginning of the year	-	-	40	-	40
Net book value at the end of the year	-	-	30	-	30

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	1,799.0	1,360.0
Total	1,799.0	1,360.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,168	2,880	-	-
Taxation and social security	-	1,199	-	-
Other creditors	-	-	-	-
Total	3,168	4,079	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
49,256	41,356
654	179
49,910	41,535



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Trustees Pensioners Advancement and
Information Service

On accounts for the year
ended

31/03/22

Charity no
(if any)

1070751

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31/03/22.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [Insert name of
applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements
concerning the form and content of accounts set out in the Charities
(Accounts and Reports) Regulations 2008 other than any requirement
that the accounts 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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

K S

Date:

8/10/22

Name:

K Guy FCA

Relevant professional
qualification(s) or body

ICAEW

BETTER LIVES - STRENGTHENING INDEPENDENCE LTD

England & Wales - Charity number 1070751

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' annual report (including Directors' report) for the period

From: April 1st 2020

To: March 31st 2021

Charity name: Knowsley Pensioners Advocacy & Information Service

Charity registration number: 1070751

Company number: 03590240

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	As last report
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As last report
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees recognise and have regard to the guidance issued by the charity commission on public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
-------	--	--

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	KPAIS provides the TASK Initiative. TASK is the TrAdler Scheme for Knowsley and is a directory of traders who have been robustly vetted. KPAIS continues to develop the Shop For You scheme – providing support with cleaning and shopping to older and vulnerable residents with the intention of maintaining independence KPAIS continues to have a strong presence in Knowsley Older Peoples Voice and strategy, a forum for older people to express their views regarding local and national issues. KPAIS also has a seat on Knowsley's Older People's Partnership Board.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the financial period funding was satisfactory with outcomes of bids pending	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity aims to hold reserves of 3mths running costs for business continuity	
Amount of reserves held	Para 1.22	0	
Reasons for holding zero reserves	Para 1.22	As a result of all funding received being restricted to service delivery	
Details of fund materially in deficit	Para 1.24		
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	At March 2021 outcomes of funding bids were pending	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, <i>constituted by deed</i> , <i>trust deed</i> , <i>charitable instrument</i> , <i>trust agreement</i>	Para 1.25	Memorandum and Articles

Company Ltd.		
How is the charity constituted? Charitable company limited by guarantee Incorporated in England and Wales Registered charity number 1234567	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Refer to memorandum and articles of association

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	Knowsley Pensioners Advocacy & information Service
Other name the charity uses	KPAIS
Registered charity number	1070751
Charity's principal address	The Old Schoolhouse, St Johns Rd, Huyton, L36 0UX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Thomas Best	Chair		
2	Dorothy Horridge	Vice Chair	To May 2020	
3	William Wilson	Treasurer	To Nov 2020	
4	Mary Spreadbury			
5	Pauline Burrows			
6	Karl Hart	Treasurer	From Nov 2020	
7	Angela Cholet	Vice Chair	From Nov 2020	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

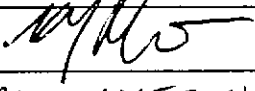
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Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	KARL JAMES HART	
Position (for example Secretary, Chair, etc)	TREASURER	
Date	15.11.21	

Knowsley Pensioners Advocacy & Information Service Ltd		Charity No	1070751	
		Company No	3590240	
Annual accounts for the period				
Period start date	01/04/2020	To	Period end date	31/03/2021

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	2,250	77,638	-	79,888	73,545
Charitable activities	S02	21,541	-	-	21,541	18,700
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	23,791	77,638	-	101,429	92,245
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	21,631	81,850	-	103,481	68,120
Separate material expense item	S10	-	-	-	-	-
Other	S11	2,160	-	-	2,160	2,160
Total	S12	23,791	81,850	-	105,641	70,280
Net income/(expenditure) before tax for the reporting period	S13	0	- 4,212	-	- 4,212	21,965
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	0	- 4,212	-	- 4,212	21,965
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	0	- 4,212	-	- 4,212	21,965
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	0	- 4,212	-	- 4,212	21,965
Reconciliation of funds:						
Total funds brought forward	S23	-	43,068	-	43,068	21,310
Total funds carried forward	S24	0	38,856	-	38,856	43,275

Section B**Balance sheet**

	Guidance Note					
		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	40	-	40	53
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	40	-	40	53
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	1,360	-	1,360	3,094
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	-	41,535	-	41,535	44,772
Total current assets	B10	-	42,895	-	42,895	47,866
Creditors: amounts falling due within one year (Note 20)	B11	-	4,079	-	4,079	4,851
Net current assets/(liabilities)	B12	-	38,816	-	38,816	43,015
Total assets less current liabilities	B13	-	38,856	-	38,856	43,068
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	-	38,856	-	38,856	43,068
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	38,856	-	38,856	43,068
Unrestricted funds	B19	-	-	-	-	-
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	-	38,856	-	38,856	43,068

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 475 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
KARL HART	28/10/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	28/10/2021

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

The charity constitutes a public benefit entity as defined by FRS 102.*

* Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note ().

Yes* ☒ No* ☐ * Tick as appropriate

Please disclose:

(1) the nature of the change in accounting policy;	Not Applicable
(4) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not Applicable
(10) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes* ☒ No* ☐ * Tick as appropriate

Please disclose:

(7) the nature of any changes;	Not Applicable
(15) the effect of the change on income and expense or assets and liabilities for the current period; and	Not Applicable
(16) where practicable, the effect of the change in one or more future periods.	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes* ☐ No* ☒ * Tick as appropriate

Please disclose:

(7) the nature of the prior period error;	Not Applicable
(16) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not Applicable
(16) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not Applicable

Note 2

2.2 INCOME

Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☐	☐

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☐	☐	☒

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☐	☐

Tax reliefs on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☐	☐	☒

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☐	☐	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt in the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'income from other trading activities' and the proceeds from sale are also recognised as 'income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☐	☐	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
☐	☐	☒

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☐	☐

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☐	☐

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
☐	☐	☒

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
☐	☐	☒

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
☐	☐	☒

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
☐	☐	☒

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
☐	☐	☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 15.

They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Stocks and work in progress Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Yes* No* N/A*

Note 3

Income

Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:					
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	2,250	77,638	-	79,888	73,645
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	2,250	77,638	-	79,888	73,645
Charitable activities:					
Charitable Activities	21,541	-	-	21,541	18,700
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	21,541	-	-	21,541	18,700
Other trading activities:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Income from investments:					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Separate material item of income					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	23,791	77,638	-	101,429	92,245

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Various	23,141	58,073
Government grant 2	Lottery	56,747	14,472
Government grant 3		-	-
Other		-	-
	Total	79,888	73,545

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on raising funds:	Incurring seeking donations	-	-	-	-	-
	Incurring seeking legacies	-	-	-	-	-
	Incurring seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Charitable Activities	-	103,481	-	-	68,120
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licensing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	103,481	-	-	68,120
Expenditure on charitable activities		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total expenditure on charitable activities	-	-	-	-	-
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Professional Fees	-	2,160	-	2,160	2,160
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	2,160	-	2,160	2,160
TOTAL EXPENDITURE		-	105,641	-	2,160	70,280

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****Note 10 Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees**Assurance services other than Independent examination****Tax advisory fees****Other fees (for example: financial advice, consultancy, accountancy services) paid to the Independent examiner**

This year £	Last year £
2160	2160

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	60,878	48,012
Social security costs		364
Pension costs (defined contribution pension plan)		
Other employee benefits		
Total staff costs	60,878	48,376

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £50,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £50,000

Band	Number of employees
£50,000 to £59,999	
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	2
Governance	1	1
Other	-	-
Total	4	3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	26,655	-	26,655
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	26,655	-	26,655

14.2 Depreciation and impairments

** Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	26,602	-	26,602
Disposals	-	-	-	-	-
Depreciation	-	-	13	-	13
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	26,615	-	26,615

14.3 Net book value

Net book value at the beginning of the year	-	-	53	-	53
Net book value at the end of the year	-	-	40	-	40

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
1,360.0	3,094.0
Total 1,360.0	3,094.0

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year £	Last year £
-	-
-	-
-	-
Total -	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,880	2,760	-	-
Taxation and social security	1,199	1,003	-	-
Other creditors	-	1,088	-	-
Total	4,079	4,851	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
41,356	44,772
179	-
41,535	44,772



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Knowledge Personnel Advocacy and
Information Service

On accounts for the year
ended

31/03/21

Charity no
(if any)

1070751

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 31/03/21.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts 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

[The charity's gross income exceeded £250,000 and I am qualified to
undertake the examination by being a qualified member of [insert name of
applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements
concerning the form and content of accounts set out in the Charities
(Accounts and Reports) Regulations 2008 other than any requirement
that the accounts 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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

K S

Date:

8/11/21

Name:

K Guy FCA

Relevant professional
qualification(s) or body

ICAEW

(If any):

Address:

17 Duke St, Formby, L37 4NW

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.