

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

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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').

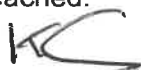
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.

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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).

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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.