

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

England & Wales · Charity number 1071374

Details

Other names B.N.E.N.C

Status Registered

Legal form Charitable company

Company number [03596998](#)

Registered 1998-09-07

Register [View on the Charity Commission register](#)

Contact

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Breckfield Road North
Liverpool
L5 4QT

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Website www.thebreckfieldcentre.com

Activities

Objects: THE OBJECTS OF THE CHARITY SHALL BE EXCLUSIVELY CHARITABLE AND SHALL BE TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE NORTHERLY PART OF LIVERPOOL WITH EMPHASIS ON THE BRECKFIELD WARD (HEREIN CALLED " THE AREA OF BENEFIT") WITHOUT DISTINCTION OF AGE, SEX, RACE, POLITICAL OR OTHER OPINIONS BY ASSOCIATING LOCAL AND STATUTORY AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS

Activities: BNENC works with all members of the community from birth to old age and provides facilities that were previously denied one of the poorest communities in the country. Providing childrens facilities as a nursery, youth projects, support for community groups, residents associations, church and school groups, health services, prevention/relief of poverty, armed force/emergency services efficiency.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NORTHERLY PART OF LIVERPOOL WITH EMPHASIS ON BRECKFIELD WARD
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£345,066	£397,704	-	-
2024-03-31	£366,561	£430,200	-	-
2023-03-31	£400,342	£442,834	-	-
2022-03-31	£420,111	£437,574	-	-
2021-03-31	£388,530	£396,471	-	-

Trustees

Name	Role	Appointed
Eric Binks		2023-02-21
Kevin Vincent Birchall		2025-12-15
Peter Walthew		2023-02-21
Roy Ashley		2025-07-08
Roy Cowley		2021-06-14

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

England & Wales - Charity number 1071374

Accounts

**BRECKFIELD & NORTH EVERTON
NEIGHBOURHOOD COUNCIL LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 3596998 (England and Wales)

REGISTERED CHARITY NUMBER: 1071374

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

**BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited
by Guarantee)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
CHARITY & COMPANY INFORMATION

Charity Name

Breckfield & North Everton Neighbourhood Council (Limited by Guarantee)

Registered Company Number

3596998 (England and Wales)

Registered Charity Number

1071374

Registered Office

The Breckfield Centre
Breckfield Road North
Liverpool
L5 0QW

Trustees/Directors

George Brice (deceased 8 April 2025)
Rev Peter Roberts (resigned 21 May 2025)
Marie McGiveron (resigned 4 June 2024)
Pauline Lopez (resigned 8 April 2025)
Roy Cowley
Brian Garvey
Eric Binks
Peter Walthew
Roy Ashley (appointed 8 July 2025)

Company Secretary

Paul Robinson, MBE

Bankers

Virgin Money
7 Gold Street
Northampton
NN1 1EN

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the '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) (effective 1 January 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, which is a registered charity limited by guarantee, was incorporated in June 1997. The governing document is the company's Memorandum and Articles of Association. Every member of the charity undertakes to contribute such amount as required (not exceeding £1) if the charity should be wound up.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the Chairperson and Vice Chairperson through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Breckfield & North Everton Neighbourhood Council Limited has a Management Committee who meets at least 4 times per year and is responsible for the strategic direction and policy of the charity. There is also a Human Resource & Finance sub-committee which also meets at least 4 times a year.

Risk identification and management

The Trustees are aware that the main area of risk is the cost of managing and maintaining the Centre and its programmes to provide support and resources for the community. Significant external risks to funding have led to the development of strategic plans which would allow for the diversification of funding and activities. The Board of Trustees regularly review the organisation's reserves and is seeking to maintain a level of unrestricted funds in line with our Reserves Policy.

Public Benefit

When planning and programming activities for the local residents of Breckfield & North Everton, the Trustees of Breckfield & North Everton are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

To develop the capacity of our community groups through partnership with our affiliated members, Liverpool City Council, other funders, training providers and the commercial sector.

- Assist with the start-up and growth of affiliated groups under-represented in our area/sector of our community.
- Assist funding into the community, which supports the needs and aspirations of our groups/services.
- Encourage regeneration through this provision/promotion of services and agencies, which enhance opportunities and address unemployment.
- To promote the physical regeneration of the Everton area.
- To nurture a working environment that encourages support and negates blame and prejudice to ensure that we are able to enjoy the work that we do.

BNENC continues to provide wherever possible services for local residents free of charge due to the Inherent poverty that exists in the area that we cover, this is enabled by utilising grants from local authority, national Government, National Lottery and other charitable bodies to provide activities and educational services that they otherwise would not be able to access at the local level and therefore facilitate a fuller and more active role in society.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

BNENC Chairman's Report - Roy Cowley

This year has been one of change for BNENC the Board and our work in the Community, this year has seen the resignation of Peter Roberts who was BNENC Chairman for a number of years and oversaw the development and implementation of many of BNENC's new programmes and projects, the board would like to take this opportunity to thank Peter for his time and commitment.

It is also with a heavy heart that as Chairman I have to report the sad passing of one of the original founders of BNENC Mr George Brice, George was a community activist and put the community at the forefront of all he did, George will be greatly missed by the board, the community his family and friends.

The board has seen the change and appointment of a number of officers with myself taking over the role of Chairman, Brian Garvey being voted in as Vice Chairman and the appointment of new Board member Mr Roy Ashley, The BNENC board continue to meet on a regular basis to ensure our charity continues to meet its legal obligation to the charity commission, companies house, the charity and our funders.

I am proud to lead such a forward-thinking Charity that plays an important part in supporting vulnerable residents in one of the most deprived areas in Liverpool, I would like to take time to report on some of our programme highlights that BNENC have delivered this year.

BNENC's welfare rights and anti-poverty programme continues to be the beacon of hope for the community this year it has supported 3,270 individuals and secured £975,000 in new and back dated pensions and benefits. We have handed out 200 Christmas hampers to struggling families that provided them with a festive Christmas meal, we had 118 attending our Warm Hub at the Breckfield Centre and cooked 655 hot meals for HAF and residents.

Our family support saw Baby Bank providing 97 baby support packages consisting of baby formula, nappies bottles and safety equipment.

I would like to take this opportunity to thank our funders that includes The National Lottery Community Fund, The Steve Morgan Foundation, The John Moores Foundation, the Freemasons and our many other funders.

BNENC continues to develop and has become a name to work with in the community health awareness and prevention field, BNENC has developed a niche in this area with a number of contracts being awarded for its award-winning programmes that include Breast Savvy that recently won a Liverpool City Region health and well-being award, shortlisted for a World Health Organisation film (4 x-rays could save your life) and being nominated for a National Health & Social Justice Award. BNENC have since delivered Childhood Immunisation and a healthy lung programme.

Our Community & Health team continue to work with the NHS, Primary Care Network, CIT and Liverpool School of Tropical Medicine in ensuring that our residents have access to the best possible health prevention and awareness programmes.

Loneliness and isolation continue to have an impact upon many in our community in order to help reduce this problem BNENC's Kick Start 2 Health delivers 3 befriending schemes, Boccia working with men recovering from a stroke, a monthly walk & talk programme, cycle 4 health, a health eating workshop and an allotment.

Kick Start 2 Health has received many letters of thanks from its members and beneficiaries we would like to thank Awards for All for funding this programme

BNENC continues to work for the benefit of its residents and the wider community this work is carried out by a small team of staff led by our CEO & Founder Bob Blanchard and our Director of Operations Paul Robinson who ensure that the work delivered by our staff and volunteers is quality driven and meets the needs of the community.

I would like to take this opportunity on behalf of the BNENC board to thank all our staff and volunteers for their hard work dedication and commitment in making BNENC the successful Charity it has become.

FINANCIAL REVIEW

Reserves Policy

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be 3 months of the resources expended.

Plans for Future Periods

Plans for the Development of BNENC include:-

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT - CONTINUED
For the year ended 31 March 2025

BNENC are constantly researching in to the needs and requirements of our local community for the upcoming financial year we will be looking at taking forward a number of initiatives on top of the ones that I have mentioned in my Chairman's report these will include: -

1. The appointment of a new position of a funding officer this will replace part of the role of our current CEO & Founder who will be retiring in the upcoming financial year.
2. The development & delivery of a 3-year funded programme in helping members of our community achieve and maintain a healthy weight this will be delivered by our Kick start 2 Health team in partnership with ICE Creates.
3. The delivery of a walk & talk event for 100 local men this will be working in collaboration with The LFC Foundation this was very successful when we delivered it last time
4. For BNENC to continue to build on its current successful programmes and develop our welfare rights and anti-poverty programmes further by securing additional funding in order for it to become sustainable and viable.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board

Roy Cowley

Roy Cowley
BNENC Chairman

31/11/25

Date

**INDEPENDENT EXAMINATION TO THE MEMBERS OF BRECKFIELD & NORTH
EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2025 set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

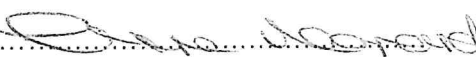
Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 14/1/25

Name: Anne Leonard
Professional qualifications: BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive, Liverpool, L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2025

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

	Note	2025 Unrestricted Funds £	2025 Designated Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES						
Incoming & endowments from:						
Donations and legacies	2	2,734	-	1,559	4,293	8,184
Charitable activities	3	34,795	-	210,900	245,695	255,298
Other charitable activities	4	90,516	-	1,325	91,841	98,562
Investments	5	3,237	-	-	3,237	4,517
Total income		131,282	-	213,784	345,066	366,561
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	6	-	-	-	-	-
Charitable activities	7	156,649	-	241,055	397,704	430,200
Total expenditure	8	156,649	-	241,055	397,704	430,200
Net income / (expenditure) for the year before transfers		(25,367)	-	(27,271)	(52,638)	(63,639)
Transfers between funds	15	-	-	-	-	-
Net income / (expenditure) for the year		(25,367)	-	(27,271)	(52,638)	(63,639)
RECONCILIATION OF FUNDS						
Total funds brought forward		161,523	97,357	158,452	417,332	480,971
TOTAL FUNDS CARRIED FORWARD		136,156	97,357	131,181	364,694	417,332

The notes form part of these financial statements

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
BALANCE SHEET at 31 March 2025
Registration Number: 3596998

	Note	2025 Unrestricted Funds £	2025 Designated Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS						
Tangible assets	11	98,459	-	90,000	188,459	221,279
CURRENT ASSETS						
Debtors	12	21,765	-	-	21,765	21,640
Cash at bank and in hand	13	25,343	97,357	41,181	163,881	184,797
		47,108	97,357	41,181	185,646	206,437
CREDITORS						
Amounts falling due within one year	14	(9,411)	-	-	(9,411)	(10,384)
NET CURRENT ASSETS		37,697	97,357	41,181	176,235	196,053
TOTAL ASSETS LESS CURRENT LIABILITIES		136,156	97,357	131,181	364,694	417,332
FUNDS						
Unrestricted funds	15				136,156	161,523
Designated funds					97,357	97,357
Restricted funds					131,181	158,452
TOTAL FUNDS					364,694	417,332

For the year ending 31 March 2025 the company was entitled to exemption 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 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:


.....
Roy Cowley – Chairman

3/11/25
.....
Date

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

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

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold buildings	- 5% straight line
Leasehold land	- nil
Motor vehicles	- 50% reducing balance
Fixtures and fittings	- 50% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1,000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

No depreciation is provided in respect of leasehold land as the lease is to run for 120 years

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are unrestricted funds set aside by the trustees for specific purposes or projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
INCOMING RESOURCES					
2 Donations and legacies					
Donations	2,734	-	1,559	4,293	8,184
	<u>2,734</u>	<u>-</u>	<u>1,559</u>	<u>4,293</u>	<u>8,184</u>
3 Charitable activities					
64 Trust	5,000	-	-	5,000	-
Anti Poverty	-	-	3,304	3,304	40,000
Awards for All	-	-	20,000	20,000	-
Bernard Pilkington	2,750	-	-	2,750	-
Cycle Project	-	-	10,975	10,975	-
Digital Programme	-	-	-	-	6,670
Feeding Liverpool	-	-	3,500	3,500	5,004
Ground Force UK	1,800	-	-	1,800	-
John Moores Foundation	-	-	10,000	10,000	10,000
John Moores University/NHS	4,628	-	-	4,628	7,822
KS2H	-	-	14,276	14,276	25,385
LCVS	3,700	-	-	3,700	-
LCC LNF	-	-	7,137	7,137	-
Liverpool Veterans	-	-	-	-	30,748
Mini Bus	-	-	2,160	2,160	270
NLF Community Fund	-	-	101,592	101,592	94,400
Steve Morgan Foundation	-	-	10,000	10,000	5,833
Waves/Sorts	-	-	27,956	27,956	29,166
West Lancs Freemasons	3,860	-	-	3,860	-
Other Small Grants	13,057	-	-	13,057	-
	<u>34,795</u>	<u>-</u>	<u>210,900</u>	<u>245,695</u>	<u>255,298</u>
4 Other trading activities					
Rent	68,151	-	-	68,151	75,960
Car Park	20,760	-	-	20,760	18,695
Other services	1,605	-	1,325	2,930	3,907
	<u>90,516</u>	<u>-</u>	<u>1,325</u>	<u>91,841</u>	<u>98,562</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
5 Investments					
Bank interest receivable	3,237	-	-	3,237	4,517
	<u>3,237</u>	<u>-</u>	<u>-</u>	<u>3,237</u>	<u>4,517</u>
	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
RESOURCES EXPENDED					
6 Raising funds					
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
7 Charitable activities					
Staff costs	69,313	-	146,227	215,540	205,184
Activities & Projects	-	-	9,880	9,880	20,958
Advertising & Promotion	1,164	-	3,297	4,461	9,788
Bank charges	102	-	-	102	259
Depreciation	32,820	-	-	32,820	45,531
Insurance	7,836	-	5,431	13,267	9,140
IT costs	120	-	5,272	5,392	16,500
Management Charge	(26,550)	-	26,550	-	-
Office expenses	313	-	4,740	5,053	4,415
Refreshments	960	-	21,870	22,830	20,182
Rent & Rates	3,876	-	-	3,876	8,351
Repairs and maintenance	17,190	-	2,597	19,787	17,110
Training	-	-	3,915	3,915	2,618
Utilities	42,240	-	5,469	47,709	51,728
Vehicle costs	289	-	2,820	3,109	8,317
Volunteer expenses	2,276	-	1,487	3,763	6,217
Governance	2,000	-	-	2,000	1,500
Sessional	-	-	-	-	2,000
Other costs	2,700	-	1,500	4,200	402
	<u>156,649</u>	<u>-</u>	<u>241,055</u>	<u>397,704</u>	<u>430,200</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	Direct Charitable Expenditure £	Support & Governance Costs £
8 Analysis of expenditure		
Total expenditure in 2025	258,998	138,706
Total expenditure in 2024	271,209	158,991
Analysed as follows:	2025	2024
Direct Charitable Expenditure	£	£
Staff costs	215,540	205,184
Activities & Projects	9,880	20,958
Vehicle costs	3,109	8,317
Volunteer expenses	3,763	6,217
Rates	3,876	8,351
Refreshments	22,830	20,182
Sessional	-	2,000
	<u>258,998</u>	<u>271,209</u>
Support & Governance Costs		
Training	3,915	2,618
Depreciation	32,820	45,531
Utilities	47,709	51,728
Repairs and maintenance	19,787	17,110
Insurance	13,267	9,140
IT costs	5,392	16,500
Advertising & Promotion	4,461	9,788
Bank charges	102	259
Office expenses	5,053	4,415
Other costs	4,200	402
Governance - see below	2,000	1,500
	<u>138,706</u>	<u>158,991</u>
Fees for examination of the accounts	2025	2024
Included in Governance costs	£	£
Independent examiner's fees	2,000	1,500
	<u>2,000</u>	<u>1,500</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	2025		2025		2024	
	Unrestricted	Designated	Restricted	Total	Total	Total
	£	£	£	£	£	£
9 Staff Costs and Employees						
Wages and salaries	69,313	-	129,696	199,009	189,588	
Social security costs	-	-	12,908	12,908	12,277	
Pension	-	-	3,623	3,623	3,319	
	<u>69,313</u>	<u>-</u>	<u>146,227</u>	<u>215,540</u>	<u>205,184</u>	

No employee earned £60,000 or more during the year

The average number of employees during the year was :

	2025	2024
Development	7	10
Administration	2	2
	<u>9</u>	<u>12</u>

	2025		2025		2024	
	Unrestricted	Designated	Restricted	Total	Total	Total
	£	£	£	£	£	£
10 Net Resources are after charging						
Payroll costs	69,313	-	146,227	215,540	205,184	
Depreciation	32,820	-	-	32,820	45,531	
Independent Examination fee	2,000	-	-	2,000	1,500	
	<u>104,133</u>	<u>-</u>	<u>146,227</u>	<u>250,360</u>	<u>252,215</u>	

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	Freehold land and buildings	Leasehold land	Total
	£	£	£
11 Fixed Assets			
Cost			
At 1 April 2024	1,510,750	90,000	1,600,750
Disposals	-	-	-
Additions	-	-	-
At 31 March 2025	<u>1,510,750</u>	<u>90,000</u>	<u>1,600,750</u>
Depreciation			
At 1 April 2024	1,379,471	-	1,379,471
On Disposals	-	-	-
Charge for year	32,820	-	32,820
At 31 March 2025	<u>1,412,291</u>	<u>-</u>	<u>1,412,291</u>
Net Book Value			
At 31 March 2025	98,459	90,000	188,459
At 31 March 2024	131,279	90,000	221,279

On 30 March 2001 the charitable company acquired a lease for 125 years, at a peppercorn rent, from Liverpool City Council for the property then known as Mere Lane Gas Depot

In addition to the above the Gas Board donated the land at 70 Mere Lane at nil consideration during the year ended 31 March 2001

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
12 Debtors	£	£	£	£	£
Other debtors	19,143	-	-	19,143	19,107
Prepayments	2,622	-	-	2,622	2,533
	<u>21,765</u>	<u>-</u>	<u>-</u>	<u>21,765</u>	<u>21,640</u>

13	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
Cash at bank and in hand	£	£	£	£	£
Community Accounts & Petty Cash	2	-	-	2	6,430
Virgin High Interest Account	25,341	97,357	41,181	163,879	178,090
Barclays Premium Account	-	-	-	-	277
	<u>25,343</u>	<u>97,357</u>	<u>41,181</u>	<u>163,881</u>	<u>184,797</u>

14	2025	2025	2025	2025	2024
	Unrestricted	Designated	Restricted	Total	Total
Creditors : amounts falling due within one year	£	£	£	£	£
Trade Creditors	-	-	-	-	-
Pension	-	-	-	-	678
Accruals	5,299	-	-	5,299	5,687
HMRC	4,112	-	-	4,112	4,019
	<u>9,411</u>	<u>-</u>	<u>-</u>	<u>9,411</u>	<u>10,384</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note	Balance at		Resources	Transfers	Balance at
15 Movement in Funds	31 March	Incoming	Expended	In / (Out)	31 March
	2024	Resources	£	£	2025
	£	£			£
Unrestricted Funds					
General Fund	161,523	131,282	(156,649)	-	136,156
	<u>161,523</u>	<u>131,282</u>	<u>(156,649)</u>	<u>-</u>	<u>136,156</u>
Restricted Funds					
Anti Poverty	9,362	3,304	(12,666)	-	-
Awards for All	-	20,000	(12,000)	-	8,000
Building	90,002	-	-	-	90,002
Cycle Project	281	11,072	(11,353)	-	-
Feeding Liverpool	-	3,500	(3,500)	-	-
John Moores Foundation	2,500	10,000	(9,500)	-	3,000
KS2H	6,635	16,543	(23,178)	-	-
LCC LNF	-	7,137	(7,137)	-	-
Mini Bus	2,628	2,605	(3,841)	-	1,392
Steve Morgan	-	10,000	(10,000)	-	-
Uniform Re-connect	148	-	(148)	-	-
Waves/Sorts	3,649	27,956	(31,570)	-	35
NLF Community Fund	43,247	101,667	(116,162)	-	28,752
	<u>158,452</u>	<u>213,784</u>	<u>(241,055)</u>	<u>-</u>	<u>131,181</u>
Designated Funds					
Closure costs	72,000	-	-	-	72,000
Grant fund	25,357	-	-	-	25,357
	<u>97,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,357</u>
Total Funds	<u><u>417,332</u></u>	<u><u>345,066</u></u>	<u><u>(397,704)</u></u>	<u><u>-</u></u>	<u><u>364,694</u></u>

Restricted Funds

Building

This is the value of the leasehold land and is not depreciated as the lease is to run for 120 years.

Designated Funds

Closure costs

Funds to cover three months' salary and utility costs in the event of the charitable company being wound up. This is not expected to happen in the foreseeable future, however, the trustees consider this to be prudent. In addition the trustees have decided it is necessary to make a provision for redundancy costs.

Grant Fund

The trustees designated these funds to cover additional costs not anticipated from grant aided projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2025

Note

16 Trustees' remuneration, benefits and expenses.

There were no trustees' remuneration, expenses or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

17 Company Limited by Guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18 Capital Commitments

The charity had no capital commitments at 31st March 2025 (2024: nil) either contracted for or authorised by the directors but not contracted for.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

England & Wales - Charity number 1071374

Accounts

**BRECKFIELD & NORTH EVERTON
NEIGHBOURHOOD COUNCIL LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

REGISTERED COMPANY NUMBER: 3596998 (England and Wales)

REGISTERED CHARITY NUMBER: 1071374

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited
by Guarantee)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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**BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
CHARITY & COMPANY INFORMATION**

Charity Name

Breckfield & North Everton Neighbourhood Council (Limited by Guarantee)

Registered Company Number

3596998 (England and Wales)

Registered Charity Number

1071374

Registered Office

The Breckfield Centre
Breckfield Road North
Liverpool
L5 0QW

Trustees/Directors

George Brice
Rev Peter Roberts
Marie McGiveron (resigned 4 June 2024)
Pauline Lopez
Roy Cowley
Brian Garvey
Eric Binks
Peter Walthew

Company Secretary

Paul Robinson, MBE

Bankers

Barclays Bank Plc
337-339 Stanley Road
New Strand
Bootle
Merseyside
L20 3EB

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the '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) (effective 1 January 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, which is a registered charity limited by guarantee, was incorporated in June 1997. The governing document is the company's Memorandum and Articles of Association. Every member of the charity undertakes to contribute such amount as required (not exceeding £1) if the charity should be wound up.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the Chairperson and Vice Chairperson through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Breckfield & North Everton Neighbourhood Council Limited has a Management Committee who meets at least 4 times per year and is responsible for the strategic direction and policy of the charity. There is also a Human Resource & Finance sub-committee which also meets at least 4 times a year.

Risk identification and management

The Trustees are aware that the main area of risk is the cost of managing and maintaining the Centre and its programmes to provide support and resources for the community. Significant external risks to funding have led to the development of strategic plans which would allow for the diversification of funding and activities. The Board of Trustees regularly review the organisation's reserves and is seeking to maintain a level of unrestricted funds in line with our Reserves Policy.

Public Benefit

When planning and programming activities for the local residents of Breckfield & North Everton, the Trustees of Breckfield & North Everton are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

To develop the capacity of our community groups through partnership with our affiliated members, Liverpool City Council, other funders, training providers and the commercial sector.

- Assist with the start-up and growth of affiliated groups under-represented in our area/sector of our community.
- Assist funding into the community, which supports the needs and aspirations of our groups/services.
- Encourage regeneration through this provision/promotion of services and agencies, which enhance opportunities and address unemployment.
- To promote the physical regeneration of the Everton area.
- To nurture a working environment that encourages support and negates blame and prejudice to ensure that we are able to enjoy the work that we do.

BNENC continues to provide wherever possible services for local residents free of charge due to the Inherent poverty that exists in the area that we cover, this is enabled by utilising grants from local authority, national Government, National Lottery and other charitable bodies to provide activities and educational services that they otherwise would not be able to access at the local level and therefore facilitate a fuller and more active role in society.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

BNENC Chairman's Report

BNENC exists to improve the quality of life of people in our community. This year has been filled with many stories of how we have made a real difference in the lives of individuals in our community. Ranging from the disabled widow getting the help she needs to claim all the benefits she is entitled to so she can afford heating and food, to giving great experiences and food to some of the most disadvantaged children in the country.

As trustees we want to thank all our staff and volunteers for their dedicated hard work and caring nature that often goes above and beyond. This year it has been encouraging to be recognised for several projects we have run. We have won the Steve Morgan Foundation best Small to Medium Charity Award this award recognising the impact that our charity has in the local community and how BNENC is improving people's lives. We have also won the Liverpool City Region Health & Well Being award and the Primary Care Network award for best Community Innovation Team.

Our centre is in the middle of one of the most deprived communities in the UK. As a centre we seek to be a force for good in this needy place. Looking back over the last year it has been encouraging to see how the charity has been able to deliver such a positive impact as we help our community. We have limited resources so seek to focus them on addressing 3 key areas; health & wellbeing, poverty & employment, and families & young people.

Below are a few highlights:

- Our health and wellbeing projects range from weekly befriending schemes that are supporting 150 older vulnerable residents per week to our Breast Savvy road show events that increase breast cancer awareness which has won several awards.
- Our poverty and employment stream in the last 6 months has supported 1,388 individuals and helped them to secure £790,552.16 in new and back dated benefits. In the last 6 months we have also given out 277 emergency food parcels, and hampers have been given out to 400 individuals, couples and families.
- Our families and young people's projects have set up a baby bank to support new parents, given out 1666 Items of Free School Uniforms, and run a several successful Holiday Activities and Food programmes for young people in our area.

On behalf of the charity, I would like to take this opportunity to thank our many generous funders who have supported the BNENC to be able to improve the quality of life for people in our community.

FINANCIAL REVIEW

Reserves Policy

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be 3 months of the resources expended.

Plans for Future Periods

Plans for the Development of BNENC include:-

To continue to grow and develop the board of Directors in order that BNENC continues to have the quality skills and knowledge to run a successful charity for the community.

Develop and deliver BNENC's latest programme supporting the most vulnerable in our community, BNENC's Anti-Poverty programme will look to develop a number of programmes under the title of Anti-Poverty Programme these will include our Welfare Rights Programme, Free School Uniforms for families struggling to cope financially, our HAF programme feeding children and young people in receipt of free school meals during the half term and summer period, as well as BNENC's Food Bank and emergency food voucher schemes.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board



.....
Rev P Roberts
Trustee

18th Nov 2024

.....
Date

**INDEPENDENT EXAMINATION TO THE MEMBERS OF BRECKFIELD & NORTH
EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2024 set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: th 20 NOV 24

Name: Anne Leonard
Professional qualifications: BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive, Liverpool, L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2024

	Note	2024 Unrestricted Funds £	2024 Designated Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES						
Incoming & endowments from:						
Donations and legacies	2	8,184	-	-	8,184	9,306
Charitable activities	3	12,826	-	242,472	255,298	229,903
Other trading activities	4	95,788	-	2,774	98,562	160,870
Investments	5	4,517	-	-	4,517	263
Total income		121,315	-	245,246	366,561	400,342
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	6	-	-	-	-	-
Charitable activities	7	193,427	-	236,773	430,200	442,834
Total expenditure	8	193,427	-	236,773	430,200	442,834
Net income / (expenditure) for the year before transfers		(72,112)	-	8,473	(63,639)	(42,492)
Transfers between funds	15	(30,543)	-	30,543	-	-
Net income / (expenditure) for the year		(102,655)	-	39,016	(63,639)	(42,492)
RECONCILIATION OF FUNDS						
Total funds brought forward		264,178	97,357	119,436	480,971	523,463
TOTAL FUNDS CARRIED FORWARD		161,523	97,357	158,452	417,332	480,971

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
BALANCE SHEET at 31 March 2024
Registration Number: 3596998

	Note	2024 Unrestricted Funds £	2024 Designated Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
FIXED ASSETS						
Tangible assets	11	131,279	-	90,000	221,279	266,810
CURRENT ASSETS						
Debtors	12	21,640	-	-	21,640	3,224
Cash at bank and in hand	13	14,291	97,357	73,149	184,797	221,074
		<u>35,931</u>	<u>97,357</u>	<u>73,149</u>	<u>206,437</u>	<u>224,298</u>
CREDITORS						
Amounts falling due within one year	14	(5,687)	-	(4,697)	(10,384)	(10,137)
		<u>30,244</u>	<u>97,357</u>	<u>68,452</u>	<u>196,053</u>	<u>214,161</u>
NET CURRENT ASSETS						
		<u>161,523</u>	<u>97,357</u>	<u>158,452</u>	<u>417,332</u>	<u>480,971</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>161,523</u>	<u>97,357</u>	<u>158,452</u>	<u>417,332</u>	<u>480,971</u>
FUNDS						
	15					
Unrestricted funds					161,523	264,178
Designated funds					97,357	97,357
Restricted funds					158,452	119,436
TOTAL FUNDS					<u>417,332</u>	<u>480,971</u>

For the year ending 31 March 2024 the company was entitled to exemption 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 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:



 Rev P. Roberts – Trustee

18th Nov 2024

 Date

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

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

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold buildings	- 5% straight line
Leasehold land	- nil
Motor vehicles	- 50% reducing balance
Fixtures and fittings	- 50% reducing balance

All equipment, fixtures and fittings with an original cost of less than £1,000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

No depreciation is provided in respect of leasehold land as the lease is to run for 120 years

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are unrestricted funds set aside by the trustees for specific purposes or projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	INCOMING RESOURCES	2024	2024	2024	2024	2023
		Unrestricted	Designated	Restricted	Total	Total
		£	£	£	£	£
2	Donations and legacies					
	Donations	8,184	-	-	8,184	9,306
		-	-	-	-	-
		<u>8,184</u>	<u>-</u>	<u>-</u>	<u>8,184</u>	<u>9,306</u>
3	Charitable activities					
	Anti Poverty	-	-	40,000	40,000	-
	Community Food	5,004	-	-	5,004	13,215
	Digital Programme	-	-	6,670	6,670	-
	John Moores	-	-	10,000	10,000	-
	KS2H	-	-	25,385	25,385	93,425
	Liverpool Veterans	-	-	30,748	30,748	-
	Mini Bus	-	-	270	270	7,700
	Other Small Grants	7,822	-	-	7,822	9,884
	Steve Morgan	-	-	5,833	5,833	-
	Uniform Re Connect	-	-	-	-	3,150
	Waves/Sorts	-	-	29,166	29,166	39,325
	Welfare Rights	-	-	94,400	94,400	63,204
		<u>12,826</u>	<u>-</u>	<u>242,472</u>	<u>255,298</u>	<u>229,903</u>
4	Other trading activities					
	Rent	75,960	-	-	75,960	68,552
	Car Park	18,695	-	-	18,695	19,356
	Other services	1,133	-	2,774	3,907	72,962
		<u>95,788</u>	<u>-</u>	<u>2,774</u>	<u>98,562</u>	<u>160,870</u>
5	Investments					
	Bank interest receivable	4,517	-	-	4,517	263
		<u>4,517</u>	<u>-</u>	<u>-</u>	<u>4,517</u>	<u>263</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
RESOURCES EXPENDED	£	£	£	£	£
6 Raising funds					
Other	-	-	-	-	-
	-	-	-	-	-
	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
7 Charitable activities					
Staff costs	64,864	-	140,320	205,184	238,531
Activities & Projects	5,733	-	15,225	20,958	13,980
Advertising & Promotion	3,687	-	6,101	9,788	4,309
Bank charges	250	-	9	259	363
Depreciation	45,531	-	-	45,531	45,535
Insurance	8,772	-	368	9,140	12,179
IT costs	8,877	-	7,623	16,500	5,136
Management Charge	(23,580)	-	23,580	-	-
Office expenses	1,132	-	3,283	4,415	8,039
Refreshments	9,578	-	10,604	20,182	24,112
Rent & Rates	301	-	8,050	8,351	3,223
Repairs and maintenance	13,091	-	4,019	17,110	22,332
Training	-	-	2,618	2,618	992
Utilities	46,188	-	5,540	51,728	50,980
Vehicle costs	4,391	-	3,926	8,317	6,342
Volunteer expenses	2,603	-	3,614	6,217	5,281
Governance	1,500	-	-	1,500	1,500
Sessional	500	-	1,500	2,000	-
Other costs	9	-	393	402	-
	<u>193,427</u>	<u>-</u>	<u>236,773</u>	<u>430,200</u>	<u>442,834</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	Direct Charitable Expenditure	Support & Governance Costs	Total
	£	£	£
8 Analysis of expenditure			
Total expenditure in 2024	271,209	158,991	430,200
Total expenditure in 2023	291,469	151,365	442,834
Analysed as follows:	2024	2023	
Direct Charitable Expenditure	£	£	
Staff costs	205,184	238,531	
Activities & Projects	20,958	13,980	
Vehicle costs	8,317	6,342	
Volunteer expenses	6,217	5,281	
Rates	8,351	3,223	
Refreshments	20,182	24,112	
Sessional	2,000	-	
	<u>271,209</u>	<u>291,469</u>	
Support & Governance Costs			
Training	2,618	992	
Depreciation	45,531	45,535	
Utilities	51,728	50,980	
Repairs and maintenance	17,110	22,332	
Insurance	9,140	12,179	
IT costs	16,500	5,136	
Advertising & Promotion	9,788	4,309	
Bank charges	259	363	
Office expenses	4,415	8,039	
Other costs	402	-	
Governance - see below	1,500	1,500	
	<u>158,991</u>	<u>151,365</u>	
Fees for examination of the accounts	2024	2023	
Included in Governance costs	£	£	
Independent examiner's fees	1,500	1,500	
	<u>1,500</u>	<u>1,500</u>	

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	2024			2024	2023
	Unrestricted	Designated	Restricted	Total	Total
9 Staff Costs and Employees	£	£	£	£	£
Wages and salaries	64,864	-	124,724	189,588	222,588
Social security costs	-	-	12,277	12,277	13,113
Pension	-	-	3,319	3,319	2,830
	<u>64,864</u>	<u>-</u>	<u>140,320</u>	<u>205,184</u>	<u>238,531</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was :

	2024	2023
Development	10	12
Administration	2	2
	<u>12</u>	<u>14</u>

10 Net Resources are after charging	2024			2024	2023
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Payroll costs	64,864	-	140,320	205,184	238,531
Depreciation	45,531	-	-	45,531	45,535
Independent Examination fee	1,500	-	-	1,500	1,500
	<u>111,895</u>	<u>-</u>	<u>140,320</u>	<u>252,215</u>	<u>285,566</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	Freehold land and buildings	Leasehold land	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
11 Fixed Assets					
Cost					
At 1 April 2023	1,510,750	90,000	-	-	1,600,750
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2024	<u>1,510,750</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>1,600,750</u>
Depreciation					
At 1 April 2023	1,333,940	-	-	-	1,333,940
On Disposals	-	-	-	-	-
Charge for year	45,531	-	-	-	45,531
At 31 March 2024	<u>1,379,471</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,379,471</u>
Net Book Value					
At 31 March 2024	131,279	90,000	-	-	221,279
At 31 March 2023	176,810	90,000	-	-	266,810

On 30 March 2001 the charitable company acquired a lease for 125 years, at a peppercorn rent, from Liverpool City Council for the property then known as Mere Lane Gas Depot

In addition to the above the Gas Board donated the land at 70 Mere Lane at nil consideration during the year ended 31 March 2001

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
12 Debtors	£	£	£	£	£
Other debtors	19,107	-	-	19,107	3,224
Prepayments	2,533	-	-	2,533	-
	<u>21,640</u>	<u>-</u>	<u>-</u>	<u>21,640</u>	<u>3,224</u>

13	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
Cash at bank and in hand	£	£	£	£	£
Community Account & Petty Cash	6,430	-	-	6,430	25,736
Virgin High Interest Account	7,861	97,357	72,872	178,090	85,000
Barclays Premium Account	-	-	277	277	110,338
	<u>14,291</u>	<u>97,357</u>	<u>73,149</u>	<u>184,797</u>	<u>221,074</u>

14	2024	2024	2024	2024	2023
	Unrestricted	Designated	Restricted	Total	Total
Creditors : amounts falling due within one year	£	£	£	£	£
Trade Creditors	-	-	-	-	-
Pension	-	-	678	678	434
Accruals	5,687	-	-	5,687	8,012
HMRC	-	-	4,019	4,019	1,691
	<u>5,687</u>	<u>-</u>	<u>4,697</u>	<u>10,384</u>	<u>10,137</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2024

Note	Balance at	Incoming	Resources	Transfers	Balance at
15 Movement in Funds	31 March	Resources	Expended	In / (Out)	31 March
	2023	Resources	Expended	In / (Out)	2024
	£	£	£	£	£
Unrestricted Funds					
General Fund	264,178	121,315	(193,427)	(30,543)	161,523
	<u>264,178</u>	<u>121,315</u>	<u>(193,427)</u>	<u>(30,543)</u>	<u>161,523</u>
Restricted Funds					
Anti Poverty	-	40,000	(30,638)	-	9,362
Building	90,002	-	-	-	90,002
Cycle Project	281	-	-	-	281
Digit Programme	-	6,670	(6,670)	-	-
John Moores	-	10,000	(7,500)	-	2,500
KS2H	18,440	26,626	(38,431)	-	6,635
Liverpool Veterans	495	30,748	(31,243)	-	-
Mini Bus	3,479	1,800	(2,651)	-	2,628
Steve Morgan	-	5,833	(5,833)	-	-
Uniform Re-connect	-	-	(538)	686	148
Waves/Sorts	6,739	29,169	(32,259)	-	3,649
Welfare Rights	-	94,400	(81,010)	29,857	43,247
	<u>119,436</u>	<u>245,246</u>	<u>(236,773)</u>	<u>30,543</u>	<u>158,452</u>
Designated Funds					
Closure costs	72,000	-	-	-	72,000
Grant fund	25,357	-	-	-	25,357
	<u>97,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,357</u>
Total Funds	<u>480,971</u>	<u>366,561</u>	<u>(430,200)</u>	<u>-</u>	<u>417,332</u>

Restricted Funds

Building

This is the value of the leasehold land and is not depreciated as the lease is to run for 120 years.

WAVES

Continues to be supported by a mixed economy of funders. BNENC Crime Prevention Officer continues to meet local residents and agencies to try and reduce fear and intimidation, BNENC's SORTs (Specialised Out Reach Teams) programme also falls under his remit a programme supporting young people and diverting them away from crime by providing positive diversionary activities.

Kick Start 2 Health & Wellbeing

This programme is a development of BNENC's HIM Project and our integration through sport and health bringing together all of our health and well-being programmes under one banner. This programme has been successful in securing funding from Steve Morgan Foundation and The John Moores Foundation in funding a dedicated full time worker.

Welfare Rights & Anti-Poverty Programme

BNENC's Anti-Poverty programme encompasses all BNENC's programmes supporting our most vulnerable residents who are impacted financially by the current cost of living crisis, our welfare rights programme during the last financial year has managed to bring in £793,000 of additional and backdated benefits for residents struggling to cope. The Anti-Poverty Programme currently has 1 full time worker supported by 2 other staff members but BNENC wish to secure funding to employ another dedicated welfare rights worker to increase capacity.

BNENC feel that the Anti-poverty programme has been the most valuable programme it has ever ran as it is providing real targeted support to those in greatest need, we will continue to develop and bring in more services to ensure our most vulnerable can access support locally and within an achievable timeframe.

Designated Funds

Closure costs

Funds to cover three months' salary and utility costs in the event of the charitable company being wound up. This is not expected to happen in the foreseeable future, however, the trustees consider this to be prudent. In addition the trustees have decided it is necessary to make a provision for redundancy costs.

Grant Fund

The trustees designated these funds to cover additional costs not anticipated from grant aided projects.

Note

16 Trustees' remuneration, benefits and expenses.

There were no trustees' remuneration, expenses or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

17 Company Limited by Guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18 Capital Commitments

The charity had no capital commitments at 31st March 2024 (2023: nil) either contracted for or authorised by the directors but not contracted for.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

England & Wales - Charity number 1071374

Accounts

**BRECKFIELD & NORTH EVERTON
NEIGHBOURHOOD COUNCIL LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 3596998 (England and Wales)

REGISTERED CHARITY NUMBER: 1071374

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited
by Guarantee)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
CHARITY & COMPANY INFORMATION

Charity Name

Breckfield & North Everton Neighbourhood Council (Limited by Guarantee)

Registered Company Number

3596998 (England and Wales)

Registered Charity Number

1071374

Registered Office

The Breckfield Centre
Breckfield Road North
Liverpool
L5 0QW

Trustees/Directors

Mr G H Brice

Rev P Roberts

Mrs Eileen Lloyd (resigned 1 June 2022)

Ms Marie McGiveron

Pauline Lopez

Roy Cowley

Brian Garvey

Eric Binks (appointed 21 February 2023)

Peter Walthew (appointed 21 February 2023)

Company Secretary

Paul Robinson, MBE

Bankers

Barclays Bank Plc

337-339 Stanley Road

New Strand

Bootle

Merseyside

L20 3EB

Independent Examiner

Counting for Communities Ltd

16 Holmwood Drive

Liverpool

L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the '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) (effective 1 January 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, which is a registered charity limited by guarantee, was incorporated in June 1997. The governing document is the company's Memorandum and Articles of Association. Every member of the charity undertakes to contribute such amount as required (not exceeding £1) if the charity should be wound up.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the Chairperson and Vice Chairperson through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Breckfield & North Everton Neighbourhood Council Limited has a Management Committee who meets at least 4 times per year and is responsible for the strategic direction and policy of the charity. There is also a Human Resource & Finance sub-committee which also meets at least 4 times a year.

Risk identification and management

The Trustees are aware that the main area of risk is the cost of managing and maintaining the Centre and its programmes to provide support and resources for the community. Significant external risks to funding have led to the development of strategic plans which would allow for the diversification of funding and activities. The Board of Trustees regularly review the organisation's reserves and is seeking to maintain a level of unrestricted funds in line with our Reserves Policy.

Public Benefit

When planning and programming activities for the local residents of Breckfield & North Everton, the Trustees of Breckfield & North Everton are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

To develop the capacity of our community groups through partnership with our affiliated members, Liverpool City Council, other funders, training providers and the commercial sector.

- Assist with the start-up and growth of affiliated groups under-represented in our area/sector of our community.
- Assist funding into the community, which supports the needs and aspirations of our groups/services.
- Encourage regeneration through this provision/promotion of services and agencies, which enhance opportunities and address unemployment.
- To promote the physical regeneration of the Everton area.
- To nurture a working environment that encourages support and negates blame and prejudice to ensure that we are able to enjoy the work that we do.

BNENC continues to provide wherever possible services for local residents free of charge due to the Inherent poverty that exists in the area that we cover, this is enabled by utilising grants from local authority, national Government, National Lottery and other charitable bodies to provide activities and educational services that they otherwise would not be able to access at the local level and therefore facilitate a fuller and more active role in society.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

BNENC Chairman's Report

As a Charity we exist to improve the quality of life of people in our community. We have limited resources so seek to focus them of addressing 3 key areas; health & wellbeing, poverty & employment, and families & young people.

Our centre is in the middle of one of the most deprived communities in the UK. As a centre we seek to be a force for good in this needy place. Looking back over the last year it has been encouraging to see how the charity has been able to deliver such a positive impact as we help our community.

Our Kick Start to Health program is a key part of the way we help our community. This year we have had 976 individuals attending various programmes including befriending clubs, walk & talk programmes, art & craft, trips out, cycling, community and family events. We have also organised 4 community clean up days cleaning the local area removing fly tipping and greening up the community.

This year our Welfare Rights Programme has helped members of our community to access over £793,000 of unclaimed benefits that they are entitled to. We have also helped stop 9 evictions. Alongside our welfare rights programme we have supplied 1,666 items of free school uniform to families who are struggling.

We have supported 137 children and families through our HAF project, fed over 400 individuals via our feeding Liverpool Programme and we have given out over 300 Christmas hampers.

On behalf of the charity, I would like to take this opportunity to thank all our dedicated staff (who have regularly gone above and beyond), our hardworking volunteers and the generous funders, who include Liverpool City Council, LCVS, Steve Morgan Foundation, MPAC, Community Foundation for Lancashire and Merseyside and the John Moores Foundation who have supported the BNENC to be able to improve the quality of life for people in our community.

FINANCIAL REVIEW

Reserves Policy

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be 3 months of the resources expended.

Plans for Future Periods

Plans for the Development of BNENC include:-

To continue to grow and develop the board of Directors in order that BNENC continues to have the quality skills and knowledge to run a successful charity for the community.

Develop and deliver BNENC's latest programme supporting the most vulnerable in our community, BNENC's Anti-Poverty programme will look to develop a number of programmes under the title of Anti-Poverty Programme these will include our Welfare Rights Programme, Free School Uniforms for families struggling to cope financially, our HAF programme feeding children and young people in receipt of free school meals during the half term and summer period, as well as BNENC's Food Bank and emergency food voucher schemes.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board



.....
Rev P Roberts
Trustee

27th June 2023

.....
Date

**INDEPENDENT EXAMINATION TO THE MEMBERS OF BRECKFIELD & NORTH
EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2023 set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 30 June 2023

Name: Anne Leonard
Professional qualifications: BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive, Liverpool, L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2023

	Note	2023 Unrestricted Funds £	2023 Designated Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES						
Incoming & endowments from:						
Donations and legacies	2	8,561	-	745	9,306	30,566
Charitable activities	3	89,453	-	140,450	229,903	207,011
Other trading activities	4	160,820	-	50	160,870	182,391
Investments	5	263	-	-	263	143
Total income		259,097	-	141,245	400,342	420,111
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	6	-	-	-	-	-
Charitable activities	7	330,017	-	112,817	442,834	437,574
Total expenditure	8	330,017	-	112,817	442,834	437,574
Net income / (expenditure) for the year before transfers		(70,920)	-	28,428	(42,492)	(17,463)
Transfers between funds	15	-	-	-	-	-
Net income / (expenditure) for the year		(70,920)	-	28,428	(42,492)	(17,463)
RECONCILIATION OF FUNDS						
Total funds brought forward		335,098	97,357	91,008	523,463	540,926
TOTAL FUNDS CARRIED FORWARD		264,178	97,357	119,436	480,971	523,463

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
BALANCE SHEET at 31 March 2023
Registration Number: 3596998

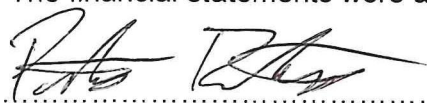
	Note	2023 Unrestricted Funds £	2023 Designated Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS						
Tangible assets	11	176,810	-	90,000	266,810	312,345
CURRENT ASSETS						
Debtors	12	3,224	-	-	3,224	6,699
Cash at bank and in hand	13	94,281	97,357	29,436	221,074	209,958
		97,505	97,357	29,436	224,298	216,657
CREDITORS						
Amounts falling due within one year	14	(10,137)	-	-	(10,137)	(5,539)
NET CURRENT ASSETS		87,368	97,357	29,436	214,161	211,118
TOTAL ASSETS LESS CURRENT LIABILITIES		264,178	97,357	119,436	480,971	523,463
FUNDS						
Unrestricted funds	15				264,178	335,098
Designated funds					97,357	97,357
Restricted funds					119,436	91,008
TOTAL FUNDS					480,971	523,463

For the year ending 31 March 2023 the company was entitled to exemption 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 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:



Rev P. Roberts – Trustee

27th June 2023

Date

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

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

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold buildings	- 5% straight line
Leasehold land	- nil
Motor vehicles	- 50% reducing balance
Fixtures and fittings	- 50% reducing balance

All equipment, fixtures and fittings with an original cost of less than £750, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

No depreciation is provided in respect of leasehold land as the lease is to run for 120 years

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are unrestricted funds set aside by the trustees for specific purposes or projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
Note	£	£	£	£	£
INCOMING RESOURCES					
2 Donations and legacies					
Donations	8,561	-	745	9,306	75
HMRC Job Retention	-	-	-	-	30,491
	<u>8,561</u>	<u>-</u>	<u>745</u>	<u>9,306</u>	<u>30,566</u>
3 Charitable activities					
Cycle Project	-	-	-	-	3,000
Digital Women	-	-	-	-	14,980
Neighbourhood Services	-	-	-	-	1,500
Community Foundation	-	-	-	-	20,000
LCVS	-	-	-	-	21,713
Liverpool Council	-	-	-	-	8,000
Shop Mate	-	-	-	-	2,500
KS2H	-	-	93,425	93,425	53,229
Mini Bus	-	-	7,700	7,700	4,400
Waves/Sorts	-	-	39,325	39,325	35,035
Uniform Re Connect	3,150	-	-	3,150	2,000
Community Food	13,215	-	-	13,215	-
Welfare Rights	63,204	-	-	63,204	27,586
Other small grants	9,884	-	-	9,884	13,068
	<u>89,453</u>	<u>-</u>	<u>140,450</u>	<u>229,903</u>	<u>207,011</u>
4 Other trading activities					
Rent	68,552	-	-	68,552	77,701
Car Park	19,356	-	-	19,356	16,340
Covid food sales	-	-	-	-	3,096
Other services	72,912	-	50	72,962	85,254
	<u>160,820</u>	<u>-</u>	<u>50</u>	<u>160,870</u>	<u>182,391</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
5 Investments					
Bank interest receivable	263	-	-	263	143
	<u>263</u>	<u>-</u>	<u>-</u>	<u>263</u>	<u>143</u>

RESOURCES EXPENDED	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
6 Raising funds					
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Charitable activities	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Staff costs	162,331	-	76,200	238,531	235,897
Activities & Projects	2,541	-	11,439	13,980	20,935
Advertising & Promotion	2,712	-	1,597	4,309	5,078
Bank charges	363	-	-	363	302
Depreciation	45,535	-	-	45,535	45,535
Insurance	10,659	-	1,520	12,179	10,548
IT costs	5,136	-	-	5,136	12,318
Office expenses	7,875	-	164	8,039	5,046
Refreshments	9,862	-	14,250	24,112	16,249
Rent & Rates	3,223	-	-	3,223	3,195
Repairs and maintenance	21,791	-	541	22,332	18,339
Training	403	-	589	992	7,739
Utilities	50,980	-	-	50,980	40,764
Vehicle costs	2,178	-	4,164	6,342	3,220
Volunteer expenses	2,928	-	2,353	5,281	4,532
Governance	1,500	-	-	1,500	1,200
Covid food purchases	-	-	-	-	6,659
Other costs	-	-	-	-	18
	<u>330,017</u>	<u>-</u>	<u>112,817</u>	<u>442,834</u>	<u>437,574</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	Direct Charitable Expenditure £	Support & Governance Costs £	Total £
8 Analysis of expenditure			
Total expenditure in 2023	291,469	151,365	442,834
Total expenditure in 2022	290,687	146,887	437,574
Analysed as follows:	2023	2022	
Direct Charitable Expenditure	£	£	
Staff costs	238,531	235,897	
Activities & Projects	13,980	20,935	
Vehicle costs	6,342	3,220	
Volunteer expenses	5,281	4,532	
Rates	3,223	3,195	
Refreshments	24,112	16,249	
Covid purchases	-	6,659	
	<u>291,469</u>	<u>290,687</u>	
Support & Governance Costs			
Training	992	7,739	
Depreciation	45,535	45,535	
Utilities	50,980	40,764	
Repairs and maintenance	22,332	18,339	
Insurance	12,179	10,548	
IT costs	5,136	12,318	
Advertising & Promotion	4,309	5,078	
Bank charges	363	302	
Office expenses	8,039	5,046	
Other costs	-	18	
Governance - see below	1,500	1,200	
	<u>151,365</u>	<u>146,887</u>	
Fees for examination of the accounts	2023	2022	
Included in Governance costs	£	£	
Independent examiner's fees	1,500	1,200	
	<u>1,500</u>	<u>1,200</u>	

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
9 Staff Costs and Employees	£	£	£	£	£
Wages and salaries	151,481	-	71,107	222,588	215,525
Social security costs	8,924	-	4,189	13,113	13,919
Pension	1,926	-	904	2,830	6,453
	<u>162,331</u>	<u>-</u>	<u>76,200</u>	<u>238,531</u>	<u>235,897</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was :

	2023	2022
Development	12	12
Administration	2	2
	<u>14</u>	<u>14</u>

10 Net Resources are after charging	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Payroll costs	162,331	-	76,200	238,531	235,897
Depreciation	45,535	-	-	45,535	45,535
Independent Examination fee	1,500	-	-	1,500	1,200
	<u>209,366</u>	<u>-</u>	<u>76,200</u>	<u>285,566</u>	<u>282,632</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	Freehold land and buildings	Leasehold land	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
11 Fixed Assets					
Cost					
At 1 April 2022	1,510,750	90,000	-	-	1,600,750
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2023	<u>1,510,750</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>1,600,750</u>
Depreciation					
At 1 April 2022	1,288,405	-	-	-	1,288,405
On Disposals	-	-	-	-	-
Charge for year	45,535	-	-	-	45,535
At 31 March 2023	<u>1,333,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,333,940</u>
Net Book Value					
At 31 March 2023	176,810	90,000	-	-	266,810
At 31 March 2022	222,345	90,000	-	-	312,345

On 30 March 2001 the charitable company acquired a lease for 125 years, at a peppercorn rent, from Liverpool City Council for the property then known as Mere Lane Gas Depot

In addition to the above the Gas Board donated the land at 70 Mere Lane at nil consideration during the year ended 31 March 2001

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2023

Note	Balance at		Resources	Transfers	Balance at
15 Movement in Funds	31 March	Incoming	Expended	In / (Out)	31 March
	2022	Resources	£	£	2023
	£	£			£
Unrestricted Funds					
General Fund	335,098	259,097	(330,017)	-	264,178
	<u>335,098</u>	<u>259,097</u>	<u>(330,017)</u>	<u>-</u>	<u>264,178</u>
Restricted Funds					
Building	90,002	-	-	-	90,002
Waves/Sorts	167	39,325	(32,753)	-	6,739
Mini Bus	63	7,750	(4,334)	-	3,479
KS2H	-	94,170	(75,730)	-	18,440
Cycle Project	281	-	-	-	281
Liverpool Veterans	495	-	-	-	495
	<u>91,008</u>	<u>141,245</u>	<u>(112,817)</u>	<u>-</u>	<u>119,436</u>
Designated Funds					
Closure costs	72,000	-	-	-	72,000
Grant fund	25,357	-	-	-	25,357
	<u>97,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,357</u>
Total Funds	<u><u>523,463</u></u>	<u><u>400,342</u></u>	<u><u>(442,834)</u></u>	<u><u>-</u></u>	<u><u>480,971</u></u>

Restricted Funds

Building

This is the value of the leasehold land and is not depreciated as the lease is to run for 120 years.

WAVES

Continues to be supported by a mixed economy of funders. BNENC Crime Prevention Officer continues to meet local residents and agencies to try and reduce fear and intimidation, BNENC's SORTs (Specialised Out Reach Teams) programme also falls under his remit a programme supporting young people and diverting them away from crime by providing positive diversionary activities.

Kick Start 2 Health & Wellbeing

This programme is a development of BNENC's HIM Project and our integration through sport and health bringing together all of our health and well-being programmes under one banner. This programme has been successful in securing funding from Steve Morgan Foundation and The John Moores Foundation in funding a dedicated full time worker.

Anti-Poverty Programme

BNENC's Anti-Poverty programme encompasses all BNENC's programmes supporting our most vulnerable residents who are impacted financially by the current cost of living crisis, our welfare rights programme during the last financial year has managed to bring in £793,000 of additional and backdated benefits for residents struggling to cope. The Anti-Poverty Programme currently has 1 full time worker supported by 2 other staff members but BNENC wish to secure funding to employ another dedicated welfare rights worker to increase capacity.

BNENC feel that the Anti-poverty programme has been the most valuable programme it has ever ran as it is providing real targeted support to those in greatest need, we will continue to develop and bring in more services to ensure our most vulnerable can access support locally and within an achievable timeframe.

Designated Funds

Closure costs

Funds to cover three months' salary and utility costs in the event of the charitable company being wound up. This is not expected to happen in the foreseeable future, however, the trustees consider this to be prudent. In addition the trustees have decided it is necessary to make a provision for redundancy costs.

Grant Fund

The trustees designated these funds to cover additional costs not anticipated from grant aided projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

(Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the year ended 31 March 2023

Note

16 Trustees' remuneration, benefits and expenses.

There were no trustees' remuneration, expenses or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

17 Company Limited by Guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18 Capital Commitments

The charity had no capital commitments at 31st March 2023 (2022: nil) either contracted for or authorised by the directors but not contracted for.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

England & Wales - Charity number 1071374

Accounts

**BRECKFIELD & NORTH EVERTON
NEIGHBOURHOOD COUNCIL LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 3596998 (England and Wales)

REGISTERED CHARITY NUMBER: 1071374

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited
by Guarantee)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
CHARITY & COMPANY INFORMATION

Charity Name

Breckfield & North Everton Neighbourhood Council (Limited by Guarantee)

Registered Company Number

3596998 (England and Wales)

Registered Charity Number

1071374

Registered Office

The Breckfield Centre
Breckfield Road North
Liverpool
L5 0QW

Trustees/Directors

Mr G H Brice
Rev P Roberts
Mrs Eileen Lloyd (resigned 1 June 2022)
Ms Marie McGiveron
Pauline Lopez
Roy Cowley (appointed 14 June 2022)
Brian Garvey (appointed 14 June 2022)

Company Secretary

Paul Robinson, MBE

Bankers

Barclays Bank Plc
337-339 Stanley Road
New Strand
Bootle
Merseyside
L20 3EB

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the '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) (effective 1 January 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, which is a registered charity limited by guarantee, was incorporated in June 1997. The governing document is the company's Memorandum and Articles of Association. Every member of the charity undertakes to contribute such amount as required (not exceeding £1) if the charity should be wound up.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the Chairperson and Vice Chairperson through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Breckfield & North Everton Neighbourhood Council Limited has a Management Committee who meets at least 4 times per year and is responsible for the strategic direction and policy of the charity. There is also a Human Resource & Finance sub-committee which also meets at least 4 times a year.

Risk identification and management

The Trustees are aware that the main area of risk is the cost of managing and maintaining the Centre and its programmes to provide support and resources for the community. Significant external risks to funding have led to the development of strategic plans which would allow for the diversification of funding and activities. The Board of Trustees regularly review the organisation's reserves and is seeking to maintain a level of unrestricted funds in line with our Reserves Policy.

Public Benefit

When planning and programming activities for the local residents of Breckfield & North Everton, the Trustees of Breckfield & North Everton are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

To develop the capacity of our community groups through partnership with our affiliated members, Liverpool City Council, other funders, training providers and the commercial sector.

- Assist with the start-up and growth of affiliated groups under-represented in our area/sector of our community.
- Assist funding into the community, which supports the needs and aspirations of our groups/services.
- Encourage regeneration through this provision/promotion of services and agencies, which enhance opportunities and address unemployment.
- To promote the physical regeneration of the Everton area.
- To nurture a working environment that encourages support and negates blame and prejudice to ensure that we are able to enjoy the work that we do.

BNENC continues to provide wherever possible services for local residents free of charge due to the Inherent poverty that exists in the area that we cover, this is enabled by utilising grants from local authority, national Government, National Lottery and other charitable bodies to provide activities and educational services that they otherwise would not be able to access at the local level and therefore facilitate a fuller and more active role in society.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

BNENC Chairman's Report

As a Charity we exist to improve the quality of life of people in our community. Looking back over the last year it has been encouraging to see how the charity has been able to deliver such a positive impact as we help our community.

Our centre is in the middle of one of the most deprived communities in the UK. As a centre we seek to be a force for good in this needy place. During the year we have reopened fully to the community after COVID Lockdowns and restarted several projects.

I wish to thank the staff and volunteers, as well as our generous funders for all the positive impacts that have happened this year. We have supported 372 children and families through our Holiday Activities and Food project and we have given out over 246 Christmas hampers supporting over 984 individuals.

Our Kick Start to Health program was able to restart fully this year and we have had hundreds of people accessing the various activities we have done in the community. We have had over a hundred people come along to our befriending clubs. In addition we have taken many people out on trips in our minibus, this was made possible by the generous donation of a brand-new Minibus from the Steve Morgan Foundation, as well as organising various cycle events. Many people in our community have enjoyed fishing trips, learned to play Boccia or having a go at Chair Based Exercise. 12 people attended health buddy training, and we hope that this will help many more people live healthier lives in our community.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT - CONTINUED
For the year ended 31 March 2022

Our Welfare Rights Programme has helped members of our community to access over £837,000 of unclaimed benefits that they are entitled to. The post of Welfare Rights Officer was fully funded by the Steve Morgan Foundation. This increase in peoples' income has had a positive impact on people's mental health and wellbeing as well as helping people pay off rent arrears that may have led to evictions and homelessness.

Much of this work has needed to be restarted which has required extra energy and enthusiasm so I would like to, on behalf of the charity, take this opportunity to thank all our dedicated staff (who have regularly gone above and beyond), our hardworking volunteers and the generous funders, who include Liverpool City Council, LCVS, Community Foundation for Lancashire and Merseyside and the John Moores Foundation who have supported the BNENC to be able to improve the quality of life for people in our community.

FINANCIAL REVIEW

Reserves Policy

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be 3 months of the resources expended.

Plans for Future Periods

Plans for the Development of BNENC include:-

To continue to grow and develop the board of Directors in order that BNENC continues to have the quality skills and knowledge to run a successful charity for the community.

Develop and delivery of the Kick Start 2 Health and well-being programme to include Counselling services, welfare rights and benefit support. We also wish to develop new befriending clubs throughout the community delivering activities, arts n craft sessions and film nights.

The further development of The North Liverpool Cycle Programme – going in to schools workplace and the wider community delivering road safety and national qualified training courses.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board



Rev P Roberts
Trustee

5th Sept 22

Date

**INDEPENDENT EXAMINATION TO THE MEMBERS OF BRECKFIELD & NORTH
EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2022 set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 

Name: Anne Leonard
Professional qualifications: BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive, Liverpool, L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2022

	Note	2022 Unrestricted Funds £	2022 Designated Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES						
Incoming & endowments from:						
Donations and legacies	2	-	-	30,566	30,566	70,126
Charitable activities	3	111,347	-	95,664	207,011	217,808
Other trading activities	4	180,506	-	1,885	182,391	100,166
Investments	5	143	-	-	143	430
Total income		291,996	-	128,115	420,111	388,530
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	6	-	-	-	-	-
Charitable activities	7	305,708	-	131,866	437,574	396,471
Total expenditure	8	305,708	-	131,866	437,574	396,471
Net income / (expenditure) for the year before transfers		(13,712)	-	(3,751)	(17,463)	(7,941)
Transfers between funds	15	-	-	-	-	-
Net income / (expenditure) for the year		(13,712)	-	(3,751)	(17,463)	(7,941)
RECONCILIATION OF FUNDS						
Total funds brought forward		348,810	97,357	94,759	540,926	548,867
TOTAL FUNDS CARRIED FORWARD		335,098	97,357	91,008	523,463	540,926

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED**(Limited by Guarantee)****BALANCE SHEET****At 31 March 2022 Registration Number: 3596998**

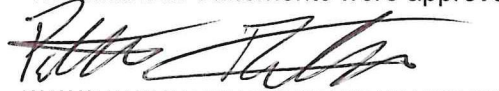
	Note	2022 Unrestricted Funds £	2022 Designated Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
FIXED ASSETS						
Tangible assets	11	222,345	-	90,000	312,345	357,880
CURRENT ASSETS						
Debtors	12	6,699	-	-	6,699	-
Cash at bank and in hand	13	111,593	97,357	1,008	209,958	189,021
		<u>118,292</u>	<u>97,357</u>	<u>1,008</u>	216,657	189,021
CREDITORS						
Amounts falling due within one year	14	(5,539)	-	-	(5,539)	(5,975)
		<u>112,753</u>	<u>97,357</u>	<u>1,008</u>	211,118	183,046
NET CURRENT ASSETS						
		<u>112,753</u>	<u>97,357</u>	<u>1,008</u>	211,118	183,046
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>335,098</u>	<u>97,357</u>	<u>91,008</u>	523,463	540,926
FUNDS						
	15					
Unrestricted funds					335,098	348,810
Designated funds					97,357	97,357
Restricted funds					91,008	94,759
TOTAL FUNDS						
					523,463	540,926

For the year ending 31 March 2022 the company was entitled to exemption 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 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:


.....
Rev P. Roberts – Trustee

5th Sept' 22
.....
Date

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

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

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold buildings	- 5% straight line
Leasehold land	- nil
Motor vehicles	- 50% reducing balance
Fixtures and fittings	- 50% reducing balance

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

No depreciation is provided in respect of leasehold land as the lease is to run for 120 years

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are unrestricted funds set aside by the trustees for specific purposes or projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	INCOMING RESOURCES	2022	2022	2022	2022	2021
		Unrestricted	Designated	Restricted	Total	Total
		£	£	£	£	£
2	Donations and legacies					
	Donations	-	-	75	75	140
	HMRC Job Retention	-	-	30,491	30,491	69,986
		-	-	30,566	30,566	70,126
3	Charitable activities					
	Cycle Project	-	-	3,000	3,000	-
	Digital Women	14,980	-	-	14,980	-
	Key Fund	-	-	-	-	40,000
	KS2H	-	-	53,229	53,229	19,167
	LCVS	21,713	-	-	21,713	13,000
	Liverpool Veterans	-	-	-	-	3,384
	Liverpool Council	8,000	-	-	8,000	24,347
	Mini Bus	-	-	4,400	4,400	2,800
	Shelter	-	-	-	-	12,980
	Shop Mate	2,500	-	-	2,500	49,200
	Steve Morgan Foundation	-	-	-	-	2,500
	Uniform Re Connect	2,000	-	-	2,000	-
	Waves/Sorts	-	-	35,035	35,035	12,975
	WEA	-	-	-	-	4,997
	Welfare Rights	27,586	-	-	27,586	29,891
	Neighbourhood Services	1,500	-	-	1,500	-
	Community Foundation	20,000	-	-	20,000	-
	Other small grants	13,068	-	-	13,068	2,567
		111,347	-	95,664	207,011	217,808
4	Other trading activities					
	Rent	77,701	-	-	77,701	18,462
	Car Park	16,340	-	-	16,340	-
	Covid food sales	1,435	-	1,661	3,096	13,903
	Other services	85,030	-	224	85,254	67,801
		180,506	-	1,885	182,391	100,166

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
5 Investments					
Bank interest receivable	143	-	-	143	430
	<u>143</u>	<u>-</u>	<u>-</u>	<u>143</u>	<u>430</u>

	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
RESOURCES EXPENDED					
6 Raising funds					
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
7 Charitable activities					
Staff costs	157,880	-	78,017	235,897	192,392
Covid food purchases	2,484	-	4,175	6,659	10,678
Other Covid purchases	-	-	-	-	21,705
Activities & Projects	7,311	-	13,624	20,935	7,388
Advertising & Promotion	3,833	-	1,245	5,078	1,378
Depreciation	45,535	-	-	45,535	75,573
Insurance	7,724	-	2,824	10,548	8,755
IT costs	11,518	-	800	12,318	6,389
Office expenses	5,098	-	250	5,348	2,435
Management charge	(123)	-	123	-	-
Refreshments	677	-	15,572	16,249	-
Rent & Rates	3,195	-	-	3,195	3,809
Repairs and maintenance	14,658	-	3,681	18,339	20,694
Training	1,589	-	6,150	7,739	1,012
Utilities	40,764	-	-	40,764	34,855
Vehicle costs	290	-	2,930	3,220	2,849
Volunteer expenses	2,057	-	2,475	4,532	4,592
Other costs	18	-	-	18	767
Governance	1,200	-	-	1,200	1,200
	<u>305,708</u>	<u>-</u>	<u>131,866</u>	<u>437,574</u>	<u>396,471</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Direct Charitable Expenditure £	Support & Governance Costs £	Total £
8 Analysis of expenditure			
Total expenditure in 2022	290,687	146,887	437,574
Total expenditure in 2021	243,413	153,058	396,471
Analysed as follows:	2022	2021	
Direct Charitable Expenditure	£	£	
Staff costs	235,897	192,392	
Activities & Projects	20,935	7,388	
Vehicle costs	3,220	2,849	
Volunteer expenses	4,532	4,592	
Rates	3,195	3,809	
Refreshments	16,249	-	
Covid purchases	6,659	32,383	
	<u>290,687</u>	<u>243,413</u>	
Support & Governance Costs			
Training	7,739	1,012	
Depreciation	45,535	75,573	
Utilities	40,764	34,855	
Repairs and maintenance	18,339	20,694	
Insurance	10,548	8,755	
IT costs	12,318	6,389	
Advertising & Promotion	5,078	1,378	
Office expenses	5,348	2,435	
Other costs	18	767	
Governance - see below	1,200	1,200	
	<u>146,887</u>	<u>153,058</u>	
Fees for examination of the accounts	2022	2021	
Included in Governance costs	£	£	
Independent examiner's fees	1,200	1,200	
	<u>1,200</u>	<u>1,200</u>	

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
9 Staff Costs and Employees	£	£	£	£	£
Wages and salaries	141,911	-	73,614	215,525	175,511
Social security costs	11,135	-	2,784	13,919	14,256
Pension	4,834	-	1,619	6,453	2,625
	<u>157,880</u>	<u>-</u>	<u>78,017</u>	<u>235,897</u>	<u>192,392</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was :

	2022	2021
Development	10	10
Administration	2	2
	<u>12</u>	<u>12</u>

	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
10 Net Resources are after charging	£	£	£	£	£
Payroll costs	157,880	-	78,017	235,897	192,392
Depreciation	45,535	-	-	45,535	75,573
Independent Examination fee	1,200	-	-	1,200	1,200
	<u>204,615</u>	<u>-</u>	<u>78,017</u>	<u>282,632</u>	<u>269,165</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Freehold land and buildings	Leasehold land	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
11 Fixed Assets					
Cost					
At 1 April 2021	1,510,750	90,000	73,026	13,800	1,687,576
Disposals	-	-	(73,026)	(13,800)	(86,826)
Additions	-	-	-	-	-
At 31 March 2022	<u>1,510,750</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>1,600,750</u>
Depreciation					
At 1 April 2021	1,242,870	-	73,026	13,800	1,329,696
On Disposals	-	-	(73,026)	(13,800)	(86,826)
Charge for year	45,535	-	-	-	45,535
At 31 March 2022	<u>1,288,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,288,405</u>
Net Book Value					
At 31 March 2022	222,345	90,000	-	-	312,345
At 31 March 2021	267,880	90,000	-	-	357,880

On 30 March 2001 the charitable company acquired a lease for 125 years, at a peppercorn rent, from Liverpool City Council for the property then known as Mere Lane Gas Depot

In addition to the above the Gas Board donated the land at 70 Mere Lane at nil consideration during the year ended 31 March 2001

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
12 Debtors					
Other debtors	6,699	-	-	6,699	-
Prepayments	-	-	-	-	-
	<u>6,699</u>	<u>-</u>	<u>-</u>	<u>6,699</u>	<u>-</u>

13	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Cash at bank and in hand					
Current Account & Petty Cash	24,322	-	1,008	25,330	26,885
Virgin High Interest Account	-	85,000	-	85,000	85,000
Barclays Premium Account	87,271	12,357	-	99,628	77,136
	<u>111,593</u>	<u>97,357</u>	<u>1,008</u>	<u>209,958</u>	<u>189,021</u>

14	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Creditors : amounts falling due within one year					
Trade Creditors	-	-	-	-	112
Pension	373	-	-	373	-
Accruals	1,200	-	-	1,200	5,557
HMRC	3,966	-	-	3,966	306
	<u>5,539</u>	<u>-</u>	<u>-</u>	<u>5,539</u>	<u>5,975</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Balance at		Resources	Transfers	Balance at
15 Movement in Funds	31 March	Incoming	Expended	In / (Out)	31 March
	2021	Resources	£	£	2022
	£	£			£
Unrestricted Funds					
General Fund	348,810	291,996	(305,708)	-	335,098
	<u>348,810</u>	<u>291,996</u>	<u>(305,708)</u>	<u>-</u>	<u>335,098</u>
Restricted Funds					
Building	90,002	-	-	-	90,002
Waves/Sorts	1,600	35,060	(36,493)	-	167
Cycle Project	1,124	3,000	(3,843)	-	281
HMRC Job Retention Scheme	-	30,491	(30,491)	-	-
Liverpool Veterans	1,672	-	(1,177)	-	495
Mini Bus	361	4,400	(4,698)	-	63
KS2H	-	55,164	(55,164)	-	-
	<u>94,759</u>	<u>128,115</u>	<u>(131,866)</u>	<u>-</u>	<u>91,008</u>
Designated Funds					
Closure costs	72,000	-	-	-	72,000
Grant fund	25,357	-	-	-	25,357
	<u>97,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,357</u>
Total Funds	<u><u>540,926</u></u>	<u><u>420,111</u></u>	<u><u>(437,574)</u></u>	<u><u>-</u></u>	<u><u>523,463</u></u>

Restricted Funds

Building

This balance is the current value of the land and buildings and is depreciated each year.

WAVES

Continues to be supported by a mixed economy of funders. BNENC Crime Prevention Officer continues to meet local residents and agencies to try and reduce fear and intimidation, BNENC's SORTs (Specialised Out Reach Teams) programme also falls under his remit a programme supporting young people and diverting them away from crime by providing positive diversionary activities.

Cycle Project

A fantastic project which engages local people on weekly cycle rides. The project also delivers a number of large scale cycle events like the Liverpool 2 Chester bike ride and our Christmas families cycle ride to Alder Hey hospital as well as cycle maintenance workshops. The 'My Bike' anti-gang programme which operates within the Disarm Programme.

Kick Start 2 Health & Wellbeing

This programme is a development of BNENC's HIM Project and our integration through sport and health bringing together all of our health and well-being programmes under one banner. This programme has been successful in securing funding from Steve Morgan Foundation and The John Moores Foundation in funding a dedicated full time worker.

Designated Funds

Closure costs

Funds to cover three months' salary and utility costs in the event of the charitable company being wound up. This is not expected to happen in the foreseeable future, however, the trustees consider this to be prudent. In addition the trustees have decided it is necessary to make a provision for redundancy costs.

Grant Fund

The trustees designated these funds to cover additional costs not anticipated from grant aided projects.

Note

16 Trustees' remuneration, benefits and expenses.

There were no trustees' remuneration, expenses or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

17 Company Limited by Guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18 Capital Commitments

The charity had no capital commitments at 31st March 2022 (2021: nil) either contracted for or authorised by the directors but not contracted for.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED

England & Wales - Charity number 1071374

Accounts

**BRECKFIELD & NORTH EVERTON
NEIGHBOURHOOD COUNCIL LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 3596998 (England and Wales)

REGISTERED CHARITY NUMBER: 1071374

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited
by Guarantee)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
CHARITY & COMPANY INFORMATION

Charity Name

Breckfield & North Everton Neighbourhood Council (Limited by Guarantee)

Registered Company Number

3596998 (England and Wales)

Registered Charity Number

1071374

Registered Office

The Breckfield Centre
Breckfield Road North
Liverpool
L5 0QW

Trustees/Directors

Mr G H Brice
Rev P Roberts
Mrs Eileen Lloyd (resigned 1 June 2021)
Ms Marie McGiveron
Pauline Lopez
Roy Cowley (appointed 14 June 2021)
Brian Garvey (appointed 14 June 2021)

Company Secretary

Paul Robinson, MBE

Bankers

Barclays Bank Plc
337-339 Stanley Road
New Strand
Bootle
Merseyside
L20 3EB

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the '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) (effective 1 January 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, which is a registered charity limited by guarantee, was incorporated in June 1997. The governing document is the company's Memorandum and Articles of Association. Every member of the charity undertakes to contribute such amount as required (not exceeding £1) if the charity should be wound up.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the Chairperson and Vice Chairperson through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Breckfield & North Everton Neighbourhood Council Limited has a Management Committee who meets at least 4 times per year and is responsible for the strategic direction and policy of the charity. There is also a Human Resource & Finance sub-committee which also meets at least 4 times a year.

Risk identification and management

The Trustees are aware that the main area of risk is the cost of managing and maintaining the Centre and its programmes to provide support and resources for the community. Significant external risks to funding have led to the development of strategic plans which would allow for the diversification of funding and activities. The Board of Trustees regularly review the organisation's reserves and is seeking to maintain a level of unrestricted funds in line with our Reserves Policy.

Public Benefit

When planning and programming activities for the local residents of Breckfield & North Everton, the Trustees of Breckfield & North Everton are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

To develop the capacity of our community groups through partnership with our affiliated members, Liverpool City Council, other funders, training providers and the commercial sector.

- Assist with the start-up and growth of affiliated groups under-represented in our area/sector of our community.
- Assist funding into the community, which supports the needs and aspirations of our groups/services.
- Encourage regeneration through this provision/promotion of services and agencies, which enhance opportunities and address unemployment.
- To promote the physical regeneration of the Breckfield and North Everton area.
- To nurture a working environment that encourages support and negates blame and prejudice to ensure that we are able to enjoy the work that we do.

BNENC continues to provide wherever possible services for local residents free of charge due to the Inherent poverty that exists in the area that we cover, this is enabled by utilising grants from local authority, national Government, National Lottery and other charitable bodies to provide activities and educational services that they otherwise would not be able to access at the local level and therefore facilitate a fuller and more active role in society.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

BNENC Chairman's Report

As a Charity we exist to improve the quality of life of people in our community. Looking back over the last year it has been encouraging to see how the charity has been able to deliver such a positive impact during the many difficulties the pandemic has caused. Our centre is in the middle of one of the most deprived communities in the UK. As a centre we seek to be a force for good in this needy place. The COVID lockdowns and subsequent restrictions meant that over the last year we have had to adapt much of what we do, but through the pandemic we have worked hard to help our community.

In particular I wish to highlight 2 major projects that have happened this year:

- ShopMate – When the first lockdown was announced we identified that many in our community would become isolated and struggle with their shopping (elderly, people shielding, etc.). ShopMate was quickly launched and helped hundreds of people, both by delivering food parcels, shopping, and medicine. As well as offering lifts to doctors' appointments and regular phone calls to those who were struggling due to isolation. It was a lifeline to many. On behalf of the charity, I would like to thank all the staff and volunteers who helped on this project, in particular our community worker Alan Donnelly.

BNENC Chairman's Report - continued

- Welfare Rights Programme – After the initial shock of the first lockdown we identified the need of a dedicated welfare rights worker. We are very grateful to the Steve Morgan foundation who have funded this position. The welfare rights programme is working extremely well and has secured hundreds of thousands of pounds for vulnerable residents in our community. Alongside maximising peoples benefits and securing back dated benefit payments, the programme has also provided advice and support in various other areas (Fuel poverty & Debt, Housing issues, Furlough issues, Employability issues brought on by Covid, etc.).

The last year has been a difficult one for many reasons and so I want to, on behalf of the charity, take this opportunity to thank all our dedicated staff (who have regularly gone above and beyond to help others this year), our many hardworking volunteers and the generous funders who have supported the BNENC to be able to improve the quality of life for people in our community.

FINANCIAL REVIEW

Reserves Policy

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be 3 months of the resources expended.

Plans for Future Periods

Plans for the Development of BNENC include:-

To continue to grow and develop the board of Directors in order that BNENC continues to have the quality skills and knowledge to run a successful charity for the community.

Develop and delivery of the Kick Start 2 Health and well-being programme to include Counselling services, welfare rights and benefit support. We also wish to develop new befriending clubs throughout the community delivering activities, arts n craft sessions and film nights.

The further development of The North Liverpool Cycle Programme – going in to schools workplace and the wider community delivering road safety and national qualified training courses.

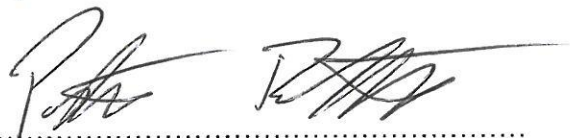
STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board



Rev P Roberts
Trustee

18/11/21

Date

**INDEPENDENT EXAMINATION TO THE MEMBERS OF BRECKFIELD & NORTH
EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2021 set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: .....

Date: 23/11/21.....

Name: Anne Leonard
Professional qualifications: BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive, Liverpool, L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2021

	Note	2021 Unrestricted Funds £	2021 Designated Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES						
Incoming & endowments from:						
Donations and legacies	2	140	-	69,986	70,126	350
Charitable activities	3	179,482	-	38,326	217,808	260,228
Other trading activities	4	100,166	-	-	100,166	80,199
Investments	5	430	-	-	430	721
Total income		280,218	-	108,312	388,530	341,498
RESOURCES EXPENDED						
Expenditure on:						
Raising funds	6	-	-	-	-	-
Charitable activities	7	252,393	-	144,078	396,471	441,223
Total expenditure	8	252,393	-	144,078	396,471	441,223
Net income / (expenditure) for the year before transfers		27,825	-	(35,766)	(7,941)	(99,725)
Transfers between funds	15	-	-	-	-	-
Net income / (expenditure) for the year		27,825	-	(35,766)	(7,941)	(99,725)
RECONCILIATION OF FUNDS						
Total funds brought forward		320,985	97,357	130,525	548,867	648,592
TOTAL FUNDS CARRIED FORWARD		348,810	97,357	94,759	540,926	548,867

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
BALANCE SHEET
At 31 March 2021 Registration Number: 3596998

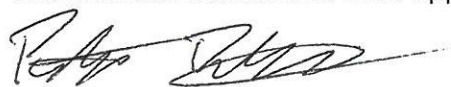
	Note	2021 Unrestricted Funds £	2021 Designated Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
FIXED ASSETS						
Tangible assets	11	267,880	-	90,000	357,880	433,453
CURRENT ASSETS						
Debtors	12	-	-	-	-	15,479
Cash at bank and in hand	13	81,042	97,357	10,622	189,021	112,226
		<u>81,042</u>	<u>97,357</u>	<u>10,622</u>	<u>189,021</u>	<u>127,705</u>
CREDITORS						
Amounts falling due within one year	14	(112)	-	(5,863)	(5,975)	(12,291)
NET CURRENT ASSETS		<u>80,930</u>	<u>97,357</u>	<u>4,759</u>	<u>183,046</u>	<u>115,414</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>348,810</u>	<u>97,357</u>	<u>94,759</u>	<u>540,926</u>	<u>548,867</u>
FUNDS						
Unrestricted funds	15				348,810	320,985
Designated funds					97,357	97,357
Restricted funds					94,759	130,525
TOTAL FUNDS					<u>540,926</u>	<u>548,867</u>

For the year ending 31 March 2021 the company was entitled to exemption 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 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:



Rev P. Roberts – Trustee

18/11/21

Date

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Grants and Performance Conditions

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

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold buildings	- 5% straight line
Leasehold land	- nil
Motor vehicles	- 50% reducing balance
Fixtures and fittings	- 50% reducing balance

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

No depreciation is provided in respect of leasehold land as the lease is to run for 120 years

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

Fund accounting

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds – these are unrestricted funds set aside by the trustees for specific purposes or projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	INCOMING RESOURCES	2021	2021	2021	2021	2020
		Unrestricted	Designated	Restricted	Total	Total
		£	£	£	£	£
2	Donations and legacies					
	Donations	140	-	-	140	350
	HMRC Job Retention	-	-	69,986	69,986	-
		<u>140</u>	<u>-</u>	<u>69,986</u>	<u>70,126</u>	<u>350</u>
3	Charitable activities					
	Big Lottery Awards 4 All	-	-	-	-	10,000
	Big Lottery New Beginnings	-	-	-	-	89,150
	Cycle Project	-	-	-	-	10,875
	John Moores	-	-	-	-	10,000
	Key Fund	40,000	-	-	40,000	-
	KS2H	-	-	19,167	19,167	-
	LCVS	13,000	-	-	13,000	2,036
	Liverpool Veterans	-	-	3,384	3,384	58,327
	Liverpool Council	24,347	-	-	24,347	-
	Lloyds Bank Foundation	-	-	-	-	15,000
	Mini Bus	-	-	2,800	2,800	-
	Northern School Trust	-	-	-	-	4,375
	Shelter	12,980	-	-	12,980	-
	Shop Mate	49,200	-	-	49,200	7,377
	Steve Morgan Foundation	2,500	-	-	2,500	1,600
	Walton Festival	-	-	-	-	16,258
	Waves/Sorts	-	-	12,975	12,975	10,500
	WEA	4,997	-	-	4,997	-
	Welfare Rights	29,891	-	-	29,891	-
	Other small grants	2,567	-	-	2,567	24,730
		<u>179,482</u>	<u>-</u>	<u>38,326</u>	<u>217,808</u>	<u>260,228</u>
4	Other trading activities					
	Rent	18,462	-	-	18,462	61,345
	Car Park	-	-	-	-	15,964
	Covid food sales	13,903	-	-	13,903	-
	Other services	67,801	-	-	67,801	2,890
		<u>100,166</u>	<u>-</u>	<u>-</u>	<u>100,166</u>	<u>80,199</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
5 Investments					
Bank interest receivable	430	-	-	430	721
	<u>430</u>	<u>-</u>	<u>-</u>	<u>430</u>	<u>721</u>

	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
RESOURCES EXPENDED					
6 Raising funds					
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
7 Charitable activities					
Staff costs	95,568	-	96,824	192,392	189,079
Covid food purchases	10,678	-	-	10,678	-
Other Covid purchases	21,705	-	-	21,705	-
Activities & Projects	4,388	-	3,000	7,388	47,722
Advertising & Promotion	1,378	-	-	1,378	3,740
Depreciation	45,570	-	30,003	75,573	75,575
Insurance	6,317	-	2,438	8,755	10,520
IT costs	6,112	-	277	6,389	2,873
Office expenses	2,435	-	-	2,435	2,548
Management charge	(7,400)	-	7,400	-	-
Refreshments	-	-	-	-	3,300
Rent & Rates	3,809	-	-	3,809	3,750
Repairs and maintenance	18,901	-	1,793	20,694	14,834
Training	48	-	964	1,012	25,027
Utilities	34,855	-	-	34,855	42,584
Vehicle costs	1,470	-	1,379	2,849	6,187
Volunteer expenses	4,592	-	-	4,592	3,923
Other costs	767	-	-	767	8,361
Governance	1,200	-	-	1,200	1,200
	<u>252,393</u>	<u>-</u>	<u>144,078</u>	<u>396,471</u>	<u>441,223</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	Direct Charitable Expenditure £	Support & Governance Costs £	Total £
8 Analysis of expenditure			
Total expenditure in 2021	243,413	153,058	396,471
Total expenditure in 2020	253,961	187,262	441,223
Analysed as follows:	2021	2020	
Direct Charitable Expenditure	£	£	
Staff costs	192,392	189,079	
Activities & Projects	7,388	47,722	
Vehicle costs	2,849	6,187	
Volunteer expenses	4,592	3,923	
Rates	3,809	3,750	
Covid purchases	32,383	3,300	
	<u>243,413</u>	<u>253,961</u>	
Support & Governance Costs			
Training	1,012	25,027	
Depreciation	75,573	75,575	
Utilities	34,855	42,584	
Repairs and maintenance	20,694	14,834	
Insurance	8,755	10,520	
IT costs	6,389	2,873	
Advertising & Promotion	1,378	3,740	
Office expenses	2,435	2,548	
Other costs	767	8,361	
Governance - see below	1,200	1,200	
	<u>153,058</u>	<u>187,262</u>	
Fees for examination of the accounts	2021	2020	
Included in Governance costs	£	£	
Independent examiner's fees	1,200	1,200	
	<u>1,200</u>	<u>1,200</u>	

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
9 Staff Costs and Employees	£	£	£	£	£
Wages and salaries	87,139	-	88,372	175,511	173,710
Social security costs	7,126	-	7,130	14,256	13,273
Pension	1,303	-	1,322	2,625	2,096
	<u>95,568</u>	<u>-</u>	<u>96,824</u>	<u>192,392</u>	<u>189,079</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was :

	2021	2020
Development	10	10
Administration	2	2
	<u>12</u>	<u>12</u>

10 Net Resources are after charging	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Payroll costs	95,568	-	96,824	192,392	189,079
Depreciation	45,570	-	30,003	75,573	75,575
Independent Examination fee	1,200	-	-	1,200	1,200
	<u>142,338</u>	<u>-</u>	<u>126,827</u>	<u>269,165</u>	<u>265,854</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	Freehold land and buildings	Leasehold land	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
11 Fixed Assets					
Cost					
At 1 April 2020	1,510,750	90,000	73,026	13,800	1,687,576
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2021	<u>1,510,750</u>	<u>90,000</u>	<u>73,026</u>	<u>13,800</u>	<u>1,687,576</u>
Depreciation					
At 1 April 2020	1,167,332	-	72,991	13,800	1,254,123
On Disposals	-	-	-	-	-
Charge for year	75,538	-	35	-	75,573
At 31 March 2021	<u>1,242,870</u>	<u>-</u>	<u>73,026</u>	<u>13,800</u>	<u>1,329,696</u>
Net Book Value					
At 31 March 2021	267,880	90,000	-	-	357,880
At 31 March 2020	343,418	90,000	35	-	433,453

On 30 March 2001 the charitable company acquired a lease for 125 years, at a peppercorn rent, from Liverpool City Council for the property then known as Mere Lane Gas Depot

In addition to the above the Gas Board donated the land at 70 Mere Lane at nil consideration during the year ended 31 March 2001

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
12 Debtors					
Other debtors	-	-	-	-	15,479
Prepayments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,479</u>
	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
13 Cash at bank and in hand					
Current Account & Petty Cash	26,885	-	-	26,885	17,397
Virgin High Interest Account	-	85,000	-	85,000	85,000
Barclays Premium Account	54,157	12,357	10,622	77,136	9,829
	<u>81,042</u>	<u>97,357</u>	<u>10,622</u>	<u>189,021</u>	<u>112,226</u>
	2021	2021	2021	2021	2020
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
14 Creditors : amounts falling due within one year					
Trade Creditors	112	-	-	112	-
Accruals	-	-	5,557	5,557	8,765
HMRC	-	-	306	306	3,526
	<u>112</u>	<u>-</u>	<u>5,863</u>	<u>5,975</u>	<u>12,291</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note	Balance at 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	Balance at 31 March 2021 £
15 Movement in Funds					
Unrestricted Funds					
General Fund	320,985	280,218	(252,393)	-	348,810
	<u>320,985</u>	<u>280,218</u>	<u>(252,393)</u>	<u>-</u>	<u>348,810</u>
Restricted Funds					
Building	120,005	-	(30,003)	-	90,002
Waves/Sorts	618	12,975	(11,993)	-	1,600
Big Lottery New Beginnings	1,913	-	-	(1,913)	-
Cycle Project	3,081	-	(1,957)	-	1,124
HMRC Job Retention Scheme	-	69,986	(69,986)	-	-
Liverpool Veterans	5,453	3,384	(7,165)	-	1,672
Mini Bus	(545)	2,800	(3,807)	1,913	361
KS2H	-	19,167	(19,167)	-	-
	<u>130,525</u>	<u>108,312</u>	<u>(144,078)</u>	<u>-</u>	<u>94,759</u>
Designated Funds					
Closure costs	72,000	-	-	-	72,000
Grant fund	25,357	-	-	-	25,357
	<u>97,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,357</u>
Total Funds	<u><u>548,867</u></u>	<u><u>388,530</u></u>	<u><u>(396,471)</u></u>	<u><u>-</u></u>	<u><u>540,926</u></u>

Restricted Funds

Building

This balance is the current value of the land and buildings and is depreciated each year.

WAVES

Continues to be supported by a mixed economy of funders. BNENC Crime Prevention Officer continues to meet local residents and agencies to try and reduce fear and intimidation, BNENC's SORTs (Specialised Out Reach Teams) programme also falls under his remit a programme supporting young people and diverting them away from crime by providing positive diversionary activities.

Cycle Project

A fantastic project which engages local people on weekly cycle rides. The project also delivers a number of large scale cycle events like the Liverpool 2 Chester bike ride and our Christmas families cycle ride to Alder Hey hospital as well as cycle maintenance workshops. The 'My Bike' anti-gang programme which operates within the Disarm Programme.

Liverpool Veterans Project

A project for BNENC that went live in May 2012. BNENC have now been given the lead by Liverpool City Council (LCC) on a number of sub groups, Education, Employment and Training. We now have 1,231 veterans on our books with art & media, drop in and gym and fitness programmes taking place. We have recently helped to rehouse a number of veterans. This programme from next year will be a stand-alone project with its own board although BNENC will still continue to work in partnership with them.

Kick Start 2 Health & Wellbeing

This programme is a development of BNENC's HIM Project and our integration through sport and health bringing together all of our health and well-being programmes under one banner. This programme has been successful in securing funding from Steve Morgan Foundation and The John Moores Foundation in funding a dedicated full time worker.

Designated Funds

Closure costs

Funds to cover three months' salary and utility costs in the event of the charitable company being wound up. This is not expected to happen in the foreseeable future, however, the trustees consider this to be prudent. In addition the trustees have decided it is necessary to make a provision for redundancy costs.

Grant Fund

The trustees designated these funds to cover additional costs not anticipated from grant aided projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2021

Note

16 Trustees' remuneration, benefits and expenses.

There were no trustees' remuneration, expenses or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

17 Company Limited by Guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18 Capital Commitments

The charity had no capital commitments at 31st March 2021 (2020: nil) either contracted for or authorised by the directors but not contracted for.