

**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**

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**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**

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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.



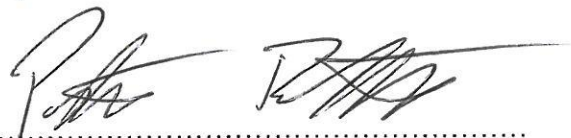
## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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



Date

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

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

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**

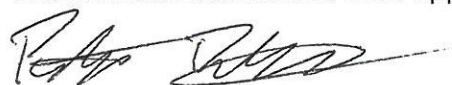
	Note	2021 Unrestricted Funds £	2021 Designated Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>FIXED ASSETS</b>						
Tangible assets	11	267,880	-	90,000	<b>357,880</b>	433,453
<b>CURRENT ASSETS</b>						
Debtors	12	-	-	-	-	15,479
Cash at bank and in hand	13	81,042	97,357	10,622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



### **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		2021 Unrestricted £	2021 Designated £	2021 Restricted £	2021 Total £	2020 Total £
<b>INCOMING RESOURCES</b>						
<b>2 Donations and legacies</b>						
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>
<b>3 Charitable activities</b>						
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>
<b>4 Other trading activities</b>						
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 Unrestricted £	2021 Designated £	2021 Restricted £	2021 Total £	2020 Total £
<b>5 Investments</b>					
Bank interest receivable	430	-	-	430	721
	<u>430</u>	<u>-</u>	<u>-</u>	<u>430</u>	<u>721</u>

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

	2021 Unrestricted £	2021 Designated £	2021 Restricted £	2021 Total £	2020 Total £
<b>7 Charitable activities</b>					
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**

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

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

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

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

<b>Note</b>	<b>Freehold land and buildings</b>	<b>Leasehold land</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>11 Fixed Assets</b>					
<b>Cost</b>					
At 1 April 2020	1,510,750	90,000	73,026	13,800	<b>1,687,576</b>
Disposals	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2021	<u>1,510,750</u>	<u>90,000</u>	<u>73,026</u>	<u>13,800</u>	<u><b>1,687,576</b></u>
<b>Depreciation</b>					
At 1 April 2020	1,167,332	-	72,991	13,800	<b>1,254,123</b>
On Disposals	-	-	-	-	-
Charge for year	75,538	-	35	-	<b>75,573</b>
At 31 March 2021	<u>1,242,870</u>	<u>-</u>	<u>73,026</u>	<u>13,800</u>	<u><b>1,329,696</b></u>
<b>Net Book Value</b>					
At 31 March 2021	<b>267,880</b>	<b>90,000</b>	-	-	<b>357,880</b>
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 Unrestricted £	2021 Designated £	2021 Restricted £	2021 Total £	2020 Total £
<b>12 Debtors</b>					
Other debtors	-	-	-	-	15,479
Prepayments	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,479</u>
	2021 Unrestricted £	2021 Designated £	2021 Restricted £	2021 Total £	2020 Total £
<b>13 Cash at bank and in hand</b>					
Current Account & Petty Cash	26,885	-	-	<b>26,885</b>	17,397
Virgin High Interest Account	-	85,000	-	<b>85,000</b>	85,000
Barclays Premium Account	54,157	12,357	10,622	<b>77,136</b>	9,829
	<u>81,042</u>	<u>97,357</u>	<u>10,622</u>	<u><b>189,021</b></u>	<u>112,226</u>
	2021 Unrestricted £	2021 Designated £	2021 Restricted £	2021 Total £	2020 Total £
<b>14 Creditors : amounts falling due within one year</b>					
Trade Creditors	112	-	-	<b>112</b>	-
Accruals	-	-	5,557	<b>5,557</b>	8,765
HMRC	-	-	306	<b>306</b>	3,526
	<u>112</u>	<u>-</u>	<u>5,863</u>	<u><b>5,975</b></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**

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



**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.