

**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 on 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



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

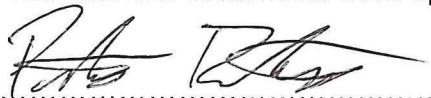
	Note	2023 Unrestricted Funds £	2023 Designated Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS						
Tangible assets	11	176,810	-	90,000	266,810	312,345
CURRENT ASSETS						
Debtors	12	3,224	-	-	3,224	6,699
Cash at bank and in hand	13	94,281	97,357	29,436	221,074	209,958
		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.

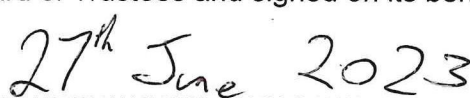
Directors' responsibilities

- 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



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

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

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

	2023 Unrestricted £	2023 Designated £	2023 Restricted £	2023 Total £	2022 Total £
7 Charitable activities					
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	
	291,469	290,687	
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	
	151,365	146,887	
Fees for examination of the accounts	2023	2022	
Included in Governance costs	£	£	
Independent examiner's fees	1,500	1,200	
	1,500	1,200	

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>

	2023	2023	2023	2023	2022
	Unrestricted	Designated	Restricted	Total	Total
10 Net Resources are after charging	£	£	£	£	£
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	2023 Unrestricted £	2023 Designated £	2023 Restricted £	2023 Total £	2022 Total £
12 Debtors					
Other debtors	3,224	-	-	3,224	6,699
Prepayments	-	-	-	-	-
	<u>3,224</u>	<u>-</u>	<u>-</u>	<u>3,224</u>	<u>6,699</u>
	2023 Unrestricted £	2023 Designated £	2023 Restricted £	2023 Total £	2022 Total £
13 Cash at bank and in hand					
Current Account & Petty Cash	-	-	25,736	25,736	25,330
Virgin High Interest Account	-	85,000	-	85,000	85,000
Barclays Premium Account	94,281	12,357	3,700	110,338	99,628
	<u>94,281</u>	<u>97,357</u>	<u>29,436</u>	<u>221,074</u>	<u>209,958</u>
	2023 Unrestricted £	2023 Designated £	2023 Restricted £	2023 Total £	2022 Total £
14 Creditors : amounts falling due within one year					
Trade Creditors	-	-	-	-	-
Pension	434	-	-	434	373
Accruals	8,012	-	-	8,012	1,200
HMRC	1,691	-	-	1,691	3,966
	<u>10,137</u>	<u>-</u>	<u>-</u>	<u>10,137</u>	<u>5,539</u>

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	Incoming	Resources	Transfers	Balance at
15 Movement in Funds	31 March	Resources	Expended	In / (Out)	31 March
	2022	£	£	£	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>523,463</u>	<u>400,342</u>	<u>(442,834)</u>	<u>-</u>	<u>480,971</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.

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.