

**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.

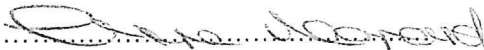
Basis of the independent examiner's report

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: 16/11/25

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 Unrestricted £	2025 Designated £	2025 Restricted £	2025 Total £	2024 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>
		2025 Unrestricted £	2025 Designated £	2025 Restricted £	2025 Total £	2024 Total £
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>
		2025 Unrestricted £	2025 Designated £	2025 Restricted £	2025 Total £	2024 Total £
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 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 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 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 Total
	£	£	£	£	£
RESOURCES EXPENDED					
6 Raising funds					
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	2025 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 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
	258,998	271,209
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
	138,706	158,991
Fees for examination of the accounts	2025	2024
Included in Governance costs	£	£
Independent examiner's fees	2,000	1,500
	2,000	1,500

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

Note	2025 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 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 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 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 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 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>

	2025 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 Total
	£	£	£	£	£
13 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>

	2025 Unrestricted	2025 Designated	2025 Restricted	2025 Total	2024 Total
	£	£	£	£	£
14 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				Balance at
15	Movement in Funds	31 March 2024 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	31 March 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>417,332</u>	<u>345,066</u>	<u>(397,704)</u>	<u>-</u>	<u>364,694</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.

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.