



Older Persons Enabling Resource & Action

**ANNUAL REPORT
YEAR END 30TH SEPT 2024**

**25 Years of
PUTTING PEOPLE FIRST**

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Aims and Objectives

Sefton O.P.E.R.A aims to provide health and wellbeing activities to local older people across Sefton seeking to improve their quality of life, whilst helping to reduce the health inequalities for those most disadvantaged.

Our Objective

To promote any charitable purposes for the benefit of older persons in the borough of Sefton and in particular the advancement of education, and the promotion of good health, the prevention of social isolation and the relief of poverty, sickness and distress arising therefrom.

Our Mission

To enable older people to take power in relation to their own health, to maintain and improve the quality of their lives, recognising that they are an important resource to their peers and their community.

Our Vision

The organisation aims to be the focus for excellence and innovation in working with older and vulnerable people.

Our Social Value

Sefton O.P.E.R.A is committed to improving the lives of local people by local people giving a dignified and respectful service to all. We are committed to building the skills and confidence of our local volunteers to enable them to provide regular social interaction, intergeneration and physical activities. We will reduce social isolation, improve community cohesion and give Sefton's older people choices in respect to how they can improve their own health and wellbeing

Quality Assurance

Sefton O.P.E.R.A holds the following quality assurance framework:

- Vitalize Chair Exercise National Accreditation
- Reiki & Seichem (RASA) and Tai Chi
- Approved Work Placement provider for Hugh Baird College, Southport College, Sefton Business Partnership and Liverpool University

THE REPORT



Vikki Martlow
Organisational Manager

Vikki Martlow Organisational Manager reported: This year's report has concentrated on celebrating 25 years of service in the Sefton area. 25 years of Volunteering, 25 years of Putting People First, 25 years of Health & Wellbeing Services, this has been a great success for Sefton OPERA. From our initial 6-month programme we have grown and changed over the years always to fit the needs of the older persons of Sefton. We are still delivering our first projects which are hand massage sessions in a few Bootle nursing homes but even they have grown, to a variety of activities and now working throughout Sefton, now also providing inhouse and community-based activities and social inclusion trips reducing loneliness and isolation of those still living at home become a prevention before the need for nursing homes. I feel our success has always been having a great variety of volunteers who have a sense of pride knowing they are working in their own area improving health & wellbeing of their less fortunate neighbours, also listening to our service users and providing activities they want and need which gives them a feeling of being part of the community improving community cohesion reducing loneliness and isolation. This year we were lucky enough to have a celebration for our volunteers past and present it was lovely to see some of the past volunteers again bringing them back together with the new volunteers swapping stories and having fun feeling like the extended family that volunteers have always said that Sefton OPERA has always been. Volunteers have always been the backbone of the organisation, and I thank each and every one of them for the contribution they have made in making Sefton OPERA the great success it has been for 25 years.



Ann Mardell
Honorary Lifelong
President

Ann Mardell reported: Its congratulation all around to Sefton O.P.E.R.A. as last year we were lucky to celebrate 25 years as a charity organisation. It was in 1999 that I was given funding for a 6 months project. Fortunately, I was lucky to meet two experts in their field who helped me to develop our small project into an amazing organisation. Funding was then found for an administrator which was such a bonus as it was Vikki who came on aboard. Vikki has really worked hard and she eventually took over my job when I retired, that was 23 years ago. Sefton O.P.E.R.A. has developed far beyond expectations, it has been a front runner in bringing health and wellbeing to the over 50s in the Merseyside community, may it continue to do so in the future.



Cathy Crook
Chair Person

Cathy Crook reported: I was a spectator at a pamper session at one of the Sheltered Schemes in Southport recently. It truly was an eye opener the session delivered all it said it would: Calmness, peace and feeling involved. All the participants were delighted with the session all felt the benefit and were looking forward to the next visit. Staff and Opera volunteers made this feel good session just that. I cannot say how much I admire and respect the work carried out by Staff and Volunteers for keeping the Opera name to the forefront. They all do a great job. 2025 a landmark, 25 years serving the local community assisting the elderly and the vulnerable helping the lonely with group sessions, coach trips and the like.

Let's trust and hope OPERA is still around in 2050 to celebrate that landmark.

25 YEARS OF VOLUNTEERING

This year we have celebrated 25 years of volunteering, bringing together our current volunteers and some of our past volunteers who have moved on either to new employment or moving on for personal reasons but all of them being a vital member of the Sefton OPERA Team. Our volunteers have all made new friendships improved their own health & wellbeing and their social lives outside of Sefton OPERA. Many of our volunteers have been with us for over 10 years with 3 of the originals still volunteering with us today. The support they give us which has been invaluable to enable Sefton OPERA to keep providing the wide range of activities we provide. We believe that we retain our volunteers because they become part of the team, and extended family to each other by nurturing them we have built better stronger relationships and communities to be proud of, **THEY ARE THE BACKBONE OF SEFTON OPERA**. We started out with 2 volunteers and now have over 50 current volunteers, 400 volunteers over the past 25 years, some have moved on or moved away or unfortunately passed on but all have made a contribution to their own local community.

“Celebrating the work volunteers have done over the past 25 years providing programs that support people to live actively as engaged citizens improving health & wellbeing with voices that are heard, listened too and acted on to promote independence, good health and a culture of change in order to ensure older people are treated with dignity, respect and fairness, promoting wellbeing and active life-styles to reduce acute admission and prevent premature ageing and unnecessary admission to long term care (preventative rather than cure or treatment) better targeted early interventions that prevent or defer the need for more costly intensive support.” Extract from 20 year report



A few of Sefton OPERA'S volunteers



25 YEARS OF AWARDS THE IMPACT OF VOLUNTEERING

Sefton O.P.E.R.A has shown over the past 25 years that we have been in the forefront recognising the needs of the older persons and have established a very successful track record of accolades celebrating the fantastic work our volunteers and staff do for the local community.

25 YEARS OF AWARDS

1. 1999 to Date Basic Massages & Reiki
2. 2001 Borough of Sefton Awards
3. 2001 Outstanding Dedication as a Volunteer in Sefton Bob Forster, Ann Mardell
4. 2002 Women of Achievement Joan Wooliscroft
5. 2002 Nationwide Volunteer Award Ada Slater
6. 2003 National Mentoring Ward for a Quality Assured Service
7. 2004 Merseyside Women Making a Difference Award Ann Mardell
8. 2005 National Mentoring & Befriending Award
9. 2006 Spirit Of Merseyside Lifetime Achievements Award Ann Mardell
10. 2006 Unsung Heroes Award Ada Slater
11. 2006 Special Award from the NHS for contribution to the local hospital trust Fazakerley
12. 2010 Asdan
13. 2014 Queen Diamond Jubilee Volunteer Award Ada Slater
14. 2014 Unsung Hero Award Spirit Of Merseyside Bob Forster
15. 2015 TalkTalk Silver Surfer Digital Heroes Award Steve McGreal
16. 2015 Queen's Garden Party Buckingham Palace Ann Mardell
17. 2016 British National Citizenship Award Mike Bates
18. 2017 Citizens For Good Volunteering Award George Higgins
19. 2017 Armed Forces Award Bronze Covenant
20. 2017 Liverpool Older Peoples Award Sefton OPERA Outstanding Older Persons Initiative Award
21. 2017 Liverpool Older Peoples Award Bootle Belles Smile Award
22. 2018 Mentoring & Befriending Approved Provider Award.
23. 2022 Citizens For Good Awards Volunteer of the Year Marie Richardson
24. 2022 Citizens 4 Good Mike Smithson, Viv Johnson, Dennis Johnson
25. 2024 Sefton At Work Employer Award



25 YEARS OF HEALTH & WELLBEING ACTIVITIES

25 years of providing health & wellbeing activities, improving both mental and physical health, reducing loneliness and isolation giving our older and most vulnerable people the opportunity and the skills to enable them to take ownership of their own health and wellbeing providing them a safe and secure environment to do so. Sefton OPERA have always been a preventative organisation rather than reactive, we believe by providing health and wellbeing activities at grassroots in local communities and providing people the skills and knowledge to enable them to help themselves, gives them a great chance of living a longer and a more proactive life. People are living longer this is now a known statistic but with people also having smaller families this is putting a strain on the already struggling system being an inverted triangle. This is why Sefton OPERA strive to not just provide activities but to provide the skills for people to improve their own health hence our mission statement since 1999 "To enable older people to take power in relation to their own health, to maintain and improve the quality of their lives, recognising that they are an important resource to their peers and their community." If we are living longer (and we know we are) and with the inevitable cutbacks in our health care systems we need to take proactive action sooner rather than later in our own health needs, this is why we need a wide range of activities to support the ever changing needs of our 50 year olds as well as our 80 and 90 year olds, both groups having different needs and wants.

Sefton O.P.E.R.A is more and more aware of the links between loneliness, isolation and poor health and longer recovery times from injury from slips trips and falls, high blood pressure, chronic illness, heart disease, cancer, diabetes, depression which is also linked to higher incidents of dementia with one study reporting a doubled risk of Alzheimer's in lonely people compared with those who were not lonely, as a result of these health impacts lonely individuals tend to make more use of health and social care services and are more likely to have early admission to residential or nursing care (Combating Loneliness a Guide for Local Authorities). This is becoming a well-documented strain on the NHS & Health Service Providers, and why Sefton O.P.E.R.A are fighting so hard to keep their services running enabling people to help themselves to maintain and improve their own health. And we realise that early intervention is the key to the success of the long-term improvements of both physical and mental wellbeing, while ensuring good health and maintaining independence.



**We Provide over 100 Winter Warm
Emergency bags to old & vulnerable
people throughout Sefton**



25 YEARS OF ACTIVITIES

Sefton O.P.E.R.A started with a 6 month programme providing basic hand massages to the older persons in a handful of Bootle nursing homes in 1999. We still provide those same massage sessions but now on a weekly basis we provide a wide range of activities across Sefton from 4 Massage Sessions, 2 Chair Exercise Sessions, 2 entertainment sessions, Since then we have also added in our community drop in sessions 13 weekly sessions and 6 monthly sessions and 12 yearly social inclusion trips, days out or activities. Enabling those who were still living in their own homes can join in, attend groups, whilst making new friends, whilst getting involved in their own community, and improving their own health & wellbeing.

ACTIVITIES

- | | | | |
|---|---|---|--|
| 1. Pamper | 15. Floristry | 32. Open Doors One Stop Shop | 44. Covid Don't Be Lonely Cards & Information Services |
| 2. Smoking Cessation Mentors | 16. Peer Health Mentors | 33. Men Behaving Brilliantly | 45. Covid Activity Packs Puzzles, Quizzes, Crafts. |
| 3. Tai Chi | 17. Computers | 34. Walking Group | 46. WhatsApp Lockdown Support Groups |
| 4. Meditation | 18. Digital Cameras | 35. Institches | 47. First Touch Computers Facetime/Zoom etc |
| 5. 50+ Learn Swimming x4 | 19. Eating Well Mentors | 36. Never Too Late Women's Healthy Living Group | 48. Covid Outdoor Entertaining Sessions |
| 6. Entertainment and Sing a Long (Memory Lane Duo, Days Gone Bye, Remember When Band) | 20. Stress Busting | 37. Keep Warm Keep Well | 49. Covid Outdoor Tai Chi & Chair Sessions |
| 7. History Group | 21. Falls Program | 38. Beat the January Blues | 50. Sefton OPERETTES |
| 8. Skills Transfer Training the carers | 22. Youth Project (Asdan) | 39. Winter Warm Packs | 51. History Walking Group |
| 9. Intergenerational Bridging the Gap Computers | 23. Youth Forum | 40. Beating Loneliness Together | 52. Warm Hubs |
| 10. Intergenerational pamper | 24. Jamming Sessions | 41. Music Bill Thomas & Eddie Dunn | 53. Warm Coat Scheme |
| 11. Chair Exercises | 25. Drop in Pamper | 42. Covid Emergency Prescription Pickup & Essentials Deliveries | |
| 12. Befriending Service | 26. Drop In Chair | 43. Covid Keeping Connected Calls | |
| 13. Family Tree | 27. Card Craft | | |
| 14. Art, Craft | 28. Zumba | | |
| | 29. T-Dances Bootle Cricket, Guild Hall & Atkinson Centre | | |
| | 30. Bootle Belles | | |
| | 31. Social Inclusion Days Out | | |

25 YEARS OF PUTTING PEOPLE FIRST

Sefton OPERA Older Persons Enabling Resource & Action was set up in 1999, after the review of the Government Green Paper “ Our Healthier Nation” in 1998 local authority, health promotions and other local agencies formed to provide health initiatives to evaluate the needs of older persons health and wellbeing and identify their needs to enable them to live a healthier life enabling them to continue to contribute to their local community

Starting with a 6-month project in Bootle evaluating the health needs of older people, the organisation began with the ideology that exercise, and wellbeing activities would encourage mental and physical healthier participants to contribute more in the local community. Giving them a sense of worth, as a valued part of the community get and stay healthier, thereafter having a less need or crutch on local NHS services.

Going directly to sheltered and nursing homes using health and wellbeing activities as a doorstep service for older persons who often feel neglected, afraid to go out helped with the first steps on their way to a healthier and a more productive ageing life, Sefton OPERA became their extended family and the important social connections with the outside world. Then by developing our inhouse and community-based health and wellbeing activities we encourage them and those still living at home to attend with the idea that earlier intervention would then decrease the need for them to rely on costly nursing and sheltered home systems.

“Sefton O.P.E.R.A went on to develop new pioneering initiatives and imaginative ways of responding to local needs, through policy and best practice using the National Service Framework for Older People (NSFOP) gaining a high profile and professional reputation in a relaxed voluntary organisation. As Sefton O.P.E.R.A was expanding and as always reforming its ethos aims and objectives to suit the ever-changing needs of the clientele. With our ageing community our services fit with the Government 5-year white paper “Our Health Our Care Our Say”.” Extract from our 20 year report

We are an ageing population with all the additional health factors since Covid, we need to encourage people to obtain healthier lifestyles to enable them to not be living in pain or suffering when they are older and vulnerable.



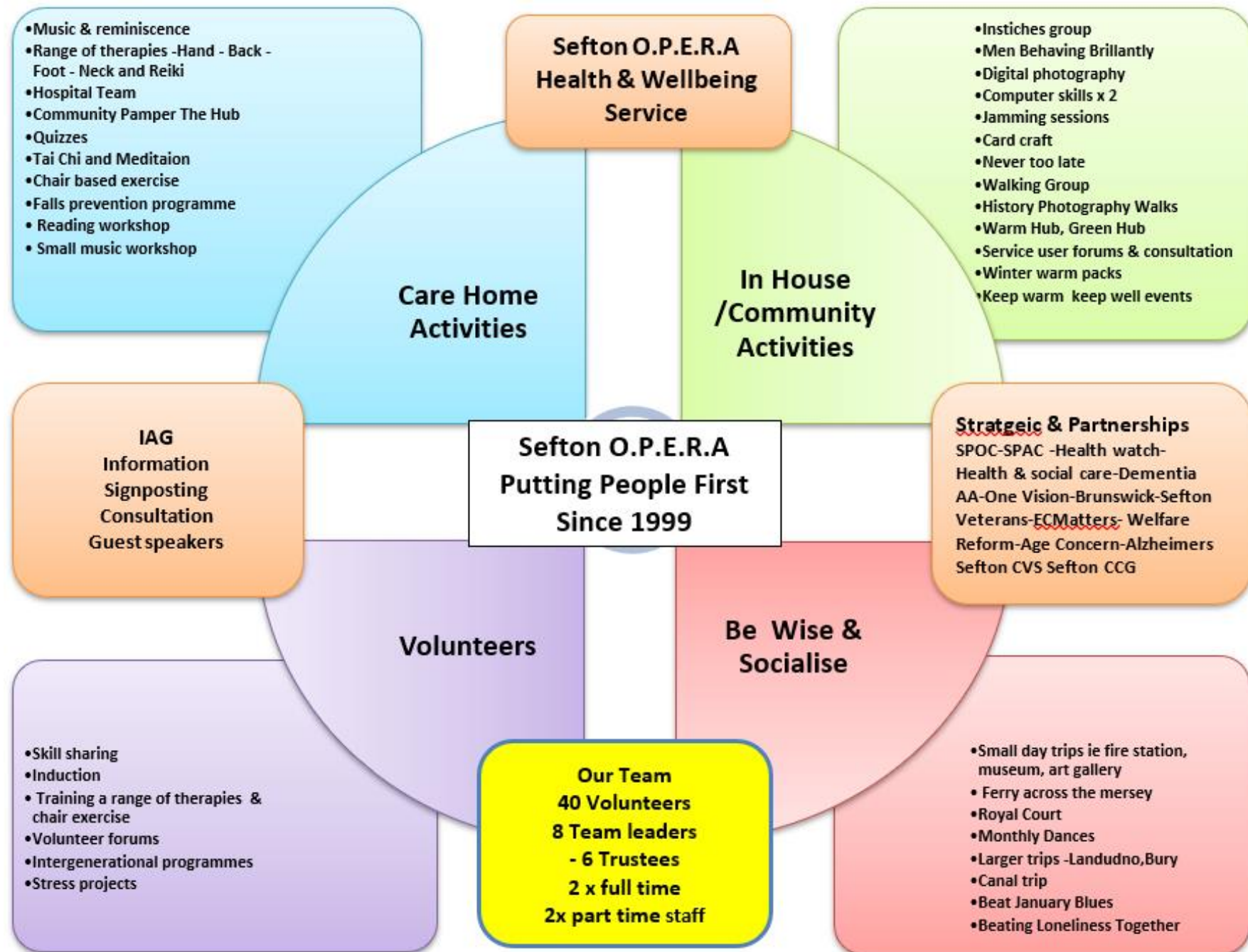
25 YEARS OF MEETING THE NEEDS OF OLDER PEOPLE

Sefton OPERA have been meeting the needs of the older persons of Sefton since 1999, we have always been a grass roots organisation working in our local community. Sefton has a very unique demographic taking 40 minutes to drive from one end to the other; by keeping volunteers working in their own local communities, we have been able to keep providing activities needed for their own local area. We have a vast demographic area with variant affluence all needing different health & wellbeing activities, by keeping volunteers working in their own areas keeps us up to date with the ever-changing needs of the area keeping us a grassroots community organisation. With these established links we have a vast array of knowledge and through evaluations and research and by having community lead activities ensures that activities we provide are what is needed in the local area rather than us supplying activities from the organisation down. This is why we have had over 50 activities since the start of the organisation changing and adapting to the needs of the local older vulnerable persons improving health & wellbeing, reducing loneliness and isolation, giving people the tools to help them improve their own physical and mental health.

The National Clinical Director for Older People and Person Centred Integrated Care discussed the crucial importance of the NHS RightCare Frailty Toolkit published in 2019: Following publication of the NHS Long Term Plan in January 2019, which announced a significant change of emphasis towards developing primary and community services focused on improving the care offer the NHS makes to older people in their homes and communities. In doing so targeting investment over the next five years specifically on three linked community delivered services all of which are designed to support older people as part of a national Ageing Well Programme. The clear intent is to provide services to people which meet their needs and which makes sense to them so that they get the care they need at the right time and in the right place. The offer comprises a proactive approach to supporting people living with frailty, enhancing health support, and providing urgent community care responses to both reduce the need for people to receive care in hospital and to support them to leave hospital earlier. And In 2019 Public Health England, said by **2022 there will be 700,000 fewer people aged 16 to 49, but 3.7 million more people aged 50 to State Pension age**, quoting "Being able to stay healthy in later life is a crucial issue for all of us". Sefton O.P.E.R.A's ethos has been to improve care and support enabling older people to look after their own health for over 25 years, so once again we are ahead of the game. (This was taken from our 20 year report but is still very relevant today)



WHO WE ARE WHAT WE DO



FINANCE Objectives and Activities

Sefton O.P.E.R.A.

Trustees Annual Report

The objects of the charity are to promote any charitable purposes for the benefit of older persons in the borough of Sefton and in particular the advancement of education, the promotion of good health, the prevention of social isolation and the relief of poverty, sickness and distress arising therefrom.

Sefton O.P.E.R.A. is a voluntary organisation working with older people in the community, many experiencing dementia and Alzheimers, often experiencing isolation. Our aim is to enable older people to have choices in relation to their own health. Our outstanding contribution to social welfare and using grass roots to formulate their objectives within the community.

ACHIEVEMENTS AND PERFORMANCE

Last year we concentrated our AGM Report on the volunteers and their achievement, this year we have concentrated our report on our members, the older and vulnerable people who attend our activities, by providing grass roots activities in their own local areas encourages them to become regular members.

Regular attendance to the Health & Wellbeing sessions that Sefton OPERA provide improving both physical and mental health reducing loneliness and isolation and the additional knock-on effects that this has on their health, and by providing a safe and secure place to meet likeminded people supporting each other, and by giving them the skills needed to improve their own health and wellbeing, gives them a purpose and a feeling of being part of their own community again.

Studies show regular attendance to social inclusion activities can improve loneliness, anxiety, depression, stress, dementia, and boost mental wellbeing reduce negative feelings and dejection, and regular attendance to gentle physical activities can improve breathing, balance, reduce falls, increase blood flow, lubricate joints, strengthen muscles, reducing arthritis pain and swelling, reduce blood pressure and cholesterol. Which reduces illnesses such as stroke, heart disease, type 2 diabetes and improves quality of life lowering the risk of dementia. This all has the knock on effect of reducing unnecessary Drs and hospital appointments in a time when the NHS is already struggling to keep up with the needs of their patients.

FINANCIAL REVIEW

The charity was in a satisfactory financial position at 30 September 2024. The operational surplus on the general fund during the year was £9,179 (2023: surplus of £5,863).

As at 30 September 2024 total funds of £101,486 of which £5,834 was held in restricted funds which is therefore not available for the general purposes of the charitable company. Designated funds representing the net book value of fixed assets were £452.

The trustees have considered the need to maintain an appropriate level of reserves for the charity. Consideration has been given to the nature of income and expenditure streams, the need to match income with fixed commitments and the nature of reserves. The trustees have concluded that the following reserves should be maintained.

The trustees wish to have 6 months of total expenditure, based on the last 3 years, in reserve to cover the cost of staff salaries should restricted funding be unexpectedly withdrawn. The average annual expenditure over the last 3 years (2022-2024 inclusive) is £143,528. This equates to a reserve level of £71,764. As at 30 September 2024 the level of reserves held by Sefton O.P.E.R.A. was £95,200, being unrestricted funds less the value of our fixed assets. Current reserves represent 132% of the reserves required to be held by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

FINANCE Structure Governance & Management

Sefton O.P.E.R.A.

Trustees Annual Report

Sefton O.P.E.R.A. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14th September 1999. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 6 members (6 in 2022), each of whom agrees to contribute £10 in the event of the charity winding up.

As set out in the Articles of Association, the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retires each year and is able to offer themselves for re-election.

The board of trustees administers the charity.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

V. Martlow
Company Secretary
29 May 2025



K. Dixon
Trustee
29 May 2025

FINANCE Trustees Responsibilities

Sefton O.P.E.R.A.
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03841119

Charity No. 1086437

Registered Office

St Matthews Community 200
410 Stanley Road
Bootle
L20 5AE

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M.J. Bates
E.C. Crook
K. Dixon
R.J. Forster
M. Richardson
S. Shrimpton

Company Secretary

V. Martlow

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

OBJECTIVES AND ACTIVITIES

FINANCE Independent Examiners Report

Sefton O.P.E.R.A.
Independent Examiners Report

Independent Examiner's Report to the trustees of Sefton O.P.E.R.A.

I report to the charity trustees on my examination of the financial statements of Sefton O.P.E.R.A. for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
29 May 2025

FINANCE Statement of Financial Activities

Sefton O.P.E.R.A.
Statement of Financial Activities
for the year ended 30 September 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	36,571	71,239	107,810	148,521
Investments	5	22	-	22	20
Total		36,593	71,239	107,832	148,541
Expenditure on:					
Charitable activities	6	27,529	110,064	137,593	143,647
Total		27,529	110,064	137,593	143,647
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	9,064	(38,825)	(29,761)	4,894
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		9,064	(38,825)	(29,761)	4,894
Other gains and losses					
Net movement in funds		9,064	(38,825)	(29,761)	4,894
Reconciliation of funds:					
Total funds brought forward		86,588	44,659	131,247	126,353
Total funds carried forward		95,652	5,834	101,486	131,247

FINANCE Balance Sheet

Sefton O.P.E.R.A.
Balance Sheet
at 30 September 2024

Company No.	03841119	Notes	2024	2023
			£	£
Fixed assets				
Tangible assets	9	452		567
		452		567
Current assets				
Debtors	10	1,935		924
Cash at bank and in hand		99,399		130,794
		101,334		131,718
Creditors: Amount falling due within one year	11	(300)		(1,038)
Net current assets		101,034		130,680
Total assets less current liabilities		101,486		131,247
Net assets excluding pension asset or liability		101,486		131,247
Total net assets		101,486		131,247
The funds of the charity				
Restricted funds				
Restricted income funds	12	5,834		44,659
		5,834		44,659
Unrestricted funds				
General funds	12	95,200		86,021
Designated funds		452		567
		95,652		86,588
Reserves				
	12			
Total funds		101,486		131,247

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 the preparation of accounts.

Approved by the board on 29 May 2025

And signed on its behalf by:



K. Dixon
Trustee
29 May 2025

FINANCE Accounting Policies

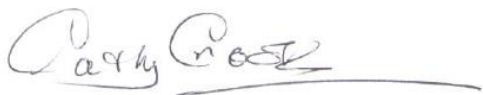
These summarized accounts are an extract from the statutory annual report and accounts of Sefton O.P.E.R.A (Older Persons Enabling Resource & Action) for the financial year ended 30th September 2024 and which have been Independently Examined by Sefton CVS (Council for Voluntary Services) Community Accountants.

The examiners have confirmed to the trustees that these summarized accounts are consistent with the full annual accounts of the charity for the year ended 30th September 2024.

The full annual accounts and Trustees report of the charity were approved by the Trustees and signed on their behalf on 29th May 2025. They will be submitted to the Charity Commission and Companies House by 30th June 2025.

Copies of the charity's full annual accounts and the independent examiners report on those accounts and the Trustees report may be obtained from Sefton O.P.E.R.A St Matthews Church, 410 Stanley Road, Bootle, L20 5AE.

Signed on behalf of the Trustees

A handwritten signature in blue ink, appearing to read 'Cathy Crook', with a horizontal line underneath.

Cathy Crook Chair Person

29th May 2025

Sefton O.P.E.R.A would like to thank the following funders:

Awards For All	Big Lottery	Burbo Bank
Charles Brotheren	Heritage Lottery	Masonic
PH Holt	Sefton Council	UK SPF
Sefton CVS Living Well Sefton, Warm Space, Winter Support, Workplace Wellbeing		



**Older Person Project
Putting People First**

St Matthews Church
410 Stanley Road
Bootle, L20 5AE

Main Telephone: 0151 330 0479
Mobile: 07452 867 648
Email: admin@seftonopera.org.uk

Website: www.sefton-opera.org.uk

Company Registration No: 3841119
Charity Registration No: 1086437

Sefton O.P.E.R.A.

Charity No. 1086437

Company No. 03841119

Trustees' Report and Unaudited Accounts

30 September 2024

Sefton O.P.E.R.A.
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Notes to the Accounts	8 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 03841119

Charity No. 1086437

Registered Office

St Matthews Community 200
410 Stanley Road
Bootle
L20 5AE

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

M.J. Bates
E.C. Crook
K. Dixon
R.J. Forster
M. Richardson
S. Shrimpton

Company Secretary

V. Martlow

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

OBJECTIVES AND ACTIVITIES

Sefton O.P.E.R.A.

Trustees Annual Report

The objects of the charity are to promote any charitable purposes for the benefit of older persons in the borough of Sefton and in particular the advancement of education, the promotion of good health, the prevention of social isolation and the relief of poverty, sickness and distress arising therefrom.

Sefton O.P.E.R.A. is a voluntary organisation working with older people in the community, many experiencing dementia and Alzheimers, often experiencing isolation. Our aim is to enable older people to have choices in relation to their own health. Our outstanding contribution to social welfare and using grass roots to formulate their objectives within the community.

ACHIEVEMENTS AND PERFORMANCE

Last year we concentrated our AGM Report on the volunteers and their achievement, this year we have concentrated our report on our members, the older and vulnerable people who attend our activities, by providing grass roots activities in their own local areas encourages them to become regular members.

Regular attendance to the Health & Wellbeing sessions that Sefton OPERA provide improving both physical and mental health reducing loneliness and isolation and the additional knock-on effects that this has on their health, and by providing a safe and secure place to meet likeminded people supporting each other, and by giving them the skills needed to improve their own health and wellbeing, gives them a purpose and a feeling of being part of their own community again.

Studies show regular attendance to social inclusion activities can improve loneliness, anxiety, depression, stress, dementia, and boost mental wellbeing reduce negative feelings and dejection, and regular attendance to gentle physical activities can improve breathing, balance, reduce falls, increase blood flow, lubricate joints, strengthen muscles, reducing arthritis pain and swelling, reduce blood pressure and cholesterol. Which reduces illnesses such as stroke, heart disease, type 2 diabetes and improves quality of life lowering the risk of dementia. This all has the knock on effect of reducing unnecessary Drs and hospital appointments in a time when the NHS is already struggling to keep up with the needs of their patients.

FINANCIAL REVIEW

The charity was in a satisfactory financial position at 30 September 2024. The operational surplus on the general fund during the year was £9,179 (2023: surplus of £5,863).

As at 30 September 2024 total funds of £101,486 of which £5,834 was held in restricted funds which is therefore not available for the general purposes of the charitable company. Designated funds representing the net book value of fixed assets were £452.

The trustees have considered the need to maintain an appropriate level of reserves for the charity. Consideration has been given to the nature of income and expenditure streams, the need to match income with fixed commitments and the nature of reserves. The trustees have concluded that the following reserves should be maintained.

The trustees wish to have 6 months of total expenditure, based on the last 3 years, in reserve to cover the cost of staff salaries should restricted funding be unexpectedly withdrawn. The average annual expenditure over the last 3 years (2022-2024 inclusive) is £143,528. This equates to a reserve level of £71,764. As at 30 September 2024 the level of reserves held by Sefton O.P.E.R.A. was £95,200, being unrestricted funds less the value of our fixed assets. Current reserves represent 132% of the reserves required to be held by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sefton O.P.E.R.A.

Trustees Annual Report

Sefton O.P.E.R.A. is a company limited by guarantee governed by its Memorandum and Articles of Association dated 14th September 1999. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 6 members (6 in 2022), each of whom agrees to contribute £10 in the event of the charity winding up.

As set out in the Articles of Association, the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retires each year and is able to offer themselves for re-election.

The board of trustees administers the charity.

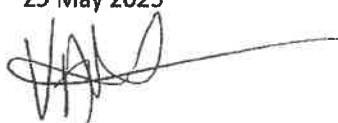
None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

V. Martlow
Company Secretary
29 May 2025



K. Dixon
Trustee
29 May 2025

Sefton O.P.E.R.A.

Independent Examiners Report

Independent Examiner's Report to the trustees of Sefton O.P.E.R.A.

I report to the charity trustees on my examination of the financial statements of Sefton O.P.E.R.A. for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

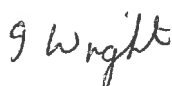
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
29 May 2025

Sefton O.P.E.R.A.
Statement of Financial Activities
for the year ended 30 September 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	36,571	71,239	107,810	148,521
Investments	5	22	-	22	20
Total		36,593	71,239	107,832	148,541
Expenditure on:					
Charitable activities	6	27,529	110,064	137,593	143,647
Total		27,529	110,064	137,593	143,647
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	9,064	(38,825)	(29,761)	4,894
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		9,064	(38,825)	(29,761)	4,894
Other gains and losses					
Net movement in funds		9,064	(38,825)	(29,761)	4,894
Reconciliation of funds:					
Total funds brought forward		86,588	44,659	131,247	126,353
Total funds carried forward		95,652	5,834	101,486	131,247

Sefton O.P.E.R.A.

Balance Sheet

at 30 September 2024

Company No. 03841119	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	452	567
		<u>452</u>	<u>567</u>
Current assets			
Debtors	10	1,935	924
Cash at bank and in hand		99,399	130,794
		<u>101,334</u>	<u>131,718</u>
Creditors: Amount falling due within one year	11	(300)	(1,038)
Net current assets		<u>101,034</u>	<u>130,680</u>
Total assets less current liabilities		<u>101,486</u>	<u>131,247</u>
Net assets excluding pension asset or liability		<u>101,486</u>	<u>131,247</u>
Total net assets		<u>101,486</u>	<u>131,247</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		5,834	44,659
		<u>5,834</u>	<u>44,659</u>
Unrestricted funds	12		
General funds		95,200	86,021
Designated funds		452	567
		<u>95,652</u>	<u>86,588</u>
Reserves	12		
Total funds		<u>101,486</u>	<u>131,247</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 the preparation of accounts.

Approved by the board on 29 May 2025

And signed on its behalf by:



K. Dixon

Trustee

29 May 2025

for the year ended 30 September 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

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The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Sefton O.P.E.R.A.
Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in Income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

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

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	19,283	129,238	148,521
Investments	20	-	20
Total	19,303	129,238	148,541
Expenditure on:			
Charitable activities	13,440	130,207	143,647
Total	13,440	130,207	143,647
Net income	5,863	(969)	4,894
Net income before other gains/(losses)	5,863	(969)	4,894
Other gains and losses:			
Net movement in funds	5,863	(969)	4,894
Reconciliation of funds:			
Total funds brought forward	80,725	45,628	126,353
Total funds carried forward	86,588	44,659	131,247

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	19,753	-	19,753	19,308
Grants	16,818	71,239	88,057	129,213
	36,571	71,239	107,810	148,521

5 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
Interest Receivable	22	22	20
	22	22	20

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
The benefit of older persons in Sefton	19,335	101,378	120,713	125,646
<i>Admin costs</i>				
Premises costs	909	6,076	6,985	6,624
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	115	-	115	144
General administrative costs	5,570	2,610	8,180	9,733
Legal and professional costs	1,600	-	1,600	1,500
	<u>27,529</u>	<u>110,064</u>	<u>137,593</u>	<u>143,647</u>

7 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	115	144

8 Staff costs

	2024	2023
Salaries and wages	87,696	84,149
Social security costs	8,223	5,192
Pension costs	5,066	5,049
	<u>100,985</u>	<u>94,390</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 October 2023	16,233	9,311	25,544
At 30 September 2024	<u>16,233</u>	<u>9,311</u>	<u>25,544</u>
Depreciation and impairment			
At 1 October 2023	15,696	9,281	24,977
Depreciation charge for the year	107	8	115
At 30 September 2024	<u>15,803</u>	<u>9,289</u>	<u>25,092</u>
Net book values			
At 30 September 2024	<u>430</u>	<u>22</u>	<u>452</u>
At 30 September 2023	<u>537</u>	<u>30</u>	<u>567</u>

**Sefton O.P.E.R.A.
Notes to the Accounts**

10 Debtors

	2024	2023
	£	£
Trade debtors	1,935	342
Prepayments and accrued income	-	582
	<u>1,935</u>	<u>924</u>

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	738
Accruals	300	300
	<u>300</u>	<u>1,038</u>

12 Movement in funds

	At 1 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 September 2024 £
Restricted funds:					
Restricted income funds:					
Sefton MBC	8,343	21,113	(29,456)	-	-
The Big Lottery	11,212	19,872	(31,084)	-	-
Green	1,542	-	(1,542)	-	-
Albert Hunt	-	3,000	(3,000)	-	-
Burbo Bank	-	3,272	(696)	-	2,576
Neighbourly Fund	1,271	-	(1,271)	-	-
P H Holt	-	5,000	(5,000)	-	-
Onward Group	3,087	-	(3,087)	-	-
Charles Brotherton	225	-	(225)	-	-
Awards For All	9,550	-	(9,550)	-	-
Heritage Lottery	-	1,400	-	-	1,400
Sefton CVS Warm Coat	466	-	(466)	-	-
Sefton CVS Warm Spaces	2,789	2,000	(4,429)	-	360
Sefton CVS Welcome Spaces	1,250	-	(1,250)	-	-
Sefton CVS Winter Support	-	4,276	(4,276)	-	-
UK Shared Prosperity Fund	1,240	2,868	(2,610)	-	1,498
John Moores Foundation	3,684	-	(3,684)	-	-
Masonic	-	5,000	(5,000)	-	-
Living Well Sefton	-	2,100	(2,100)	-	-
SCVS Workplace Wellbeing	-	1,338	(1,338)	-	-
Total	44,659	71,239	(110,064)	-	5,834
Unrestricted funds:					
General funds					
	86,021	36,593	(27,529)	115	95,200
Designated funds:					
Fixed Asset Fund	567	-	-	(115)	452
Total	567	-	-	(115)	452
Total funds	131,247	107,832	(137,593)	-	101,486

Purposes and restrictions in relation to the funds:

Restricted funds:

Sefton MBC	Salaries
The Big Lottery	Salaries, running costs, projects, activities and volunteers' expenses
Green	Running costs
Albert Hunt	Running costs

Sefton O.P.E.R.A.

Notes to the Accounts

Burbo Bank	Running costs
Neighbourly Fund	Running costs
P H Holt	Running costs
Onward Group	Running costs
Charles Brotherton	Running costs
Awards For All	Running costs
Heritage Lottery	Running costs
Sefton CVS Warm Coat	Warm Coat project
Sefton CVS Warm Spaces	Warm Spaces project
Sefton CVS Welcome Spaces	Welcome Spaces project
Sefton CVS Winter Support	Winter Support project
UK Shared Prosperity Fund	Information Technology
John Moores Foundation	Salaries
Masonic	Salaries
Living Well Sefton	Running costs
SCVS Workplace Wellbeing	Workplace Wellbeing project
Designated funds:	
Fixed Asset Fund	Replacement of fixed assets

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	452	452
Net current assets	101,034	101,034
	<u>101,486</u>	<u>101,486</u>

14 Reconciliation of net cash / (net debt)

	At 1 October 2023	Cash flows	At 30 September 2024
	£	£	£
Cash and cash equivalents	130,794	(31,395)	99,399
	<u>130,794</u>	<u>(31,395)</u>	<u>99,399</u>
Net cash / (net debt)	<u>130,794</u>	<u>(31,395)</u>	<u>99,399</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Sefton O.P.E.R.A does not carry any debt or other borrowings and has a positive net cash position

15 Commitments

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>5,066</u>	<u>5,049</u>

Sefton O.P.E.R.A.

Notes to the Accounts

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Sefton O.P.E.R.A.

Charity No. 1086437

Company No. 03841119

Trustees' Report and Unaudited Accounts

30 September 2024

Sefton O.P.E.R.A.
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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 16

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L20 5AE

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Sefton O.P.E.R.A.

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As set out in the Articles of Association, the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retires each year and is able to offer themselves for re-election.

The board of trustees administers the charity.

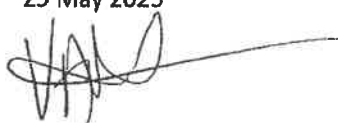
None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

V. Martlow
Company Secretary
29 May 2025



K. Dixon
Trustee
29 May 2025

Sefton O.P.E.R.A.

Independent Examiners Report

Independent Examiner's Report to the trustees of Sefton O.P.E.R.A.

I report to the charity trustees on my examination of the financial statements of Sefton O.P.E.R.A. for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

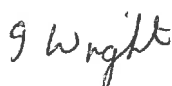
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
29 May 2025

Sefton O.P.E.R.A.
Statement of Financial Activities
for the year ended 30 September 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	36,571	71,239	107,810	148,521
Investments	5	22	-	22	20
Total		36,593	71,239	107,832	148,541
Expenditure on:					
Charitable activities	6	27,529	110,064	137,593	143,647
Total		27,529	110,064	137,593	143,647
Net gains on investments		-	-	-	-
Net (expenditure)/income	7	9,064	(38,825)	(29,761)	4,894
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		9,064	(38,825)	(29,761)	4,894
Other gains and losses					
Net movement in funds		9,064	(38,825)	(29,761)	4,894
Reconciliation of funds:					
Total funds brought forward		86,588	44,659	131,247	126,353
Total funds carried forward		95,652	5,834	101,486	131,247

Sefton O.P.E.R.A.

Balance Sheet

at 30 September 2024

Company No. 03841119

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	452	567
		<u>452</u>	<u>567</u>
Current assets			
Debtors	10	1,935	924
Cash at bank and in hand		99,399	130,794
		<u>101,334</u>	<u>131,718</u>
Creditors: Amount falling due within one year	11	(300)	(1,038)
Net current assets		<u>101,034</u>	<u>130,680</u>
Total assets less current liabilities		<u>101,486</u>	<u>131,247</u>
Net assets excluding pension asset or liability		<u>101,486</u>	<u>131,247</u>
Total net assets		<u>101,486</u>	<u>131,247</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		5,834	44,659
		<u>5,834</u>	<u>44,659</u>
Unrestricted funds	12		
General funds		95,200	86,021
Designated funds		452	567
		<u>95,652</u>	<u>86,588</u>
Reserves	12		
Total funds		<u>101,486</u>	<u>131,247</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit 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 the preparation of accounts.

Approved by the board on 29 May 2025

And signed on its behalf by:



K. Dixon

Trustee

29 May 2025

for the year ended 30 September 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Sefton O.P.E.R.A.
Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in Income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

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

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	19,283	129,238	148,521
Investments	20	-	20
Total	19,303	129,238	148,541
Expenditure on:			
Charitable activities	13,440	130,207	143,647
Total	13,440	130,207	143,647
Net income	5,863	(969)	4,894
Net income before other gains/(losses)	5,863	(969)	4,894
Other gains and losses:			
Net movement in funds	5,863	(969)	4,894
Reconciliation of funds:			
Total funds brought forward	80,725	45,628	126,353
Total funds carried forward	86,588	44,659	131,247

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	19,753	-	19,753	19,308
Grants	16,818	71,239	88,057	129,213
	36,571	71,239	107,810	148,521

5 Income from investments

	Unrestricted £	Total 2024 £	Total 2023 £
Interest Receivable	22	22	20
	22	22	20

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
			2024	2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
The benefit of older persons in Sefton	19,335	101,378	120,713	125,646
<i>Admin costs</i>				
Premises costs	909	6,076	6,985	6,624
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	115	-	115	144
General administrative costs	5,570	2,610	8,180	9,733
Legal and professional costs	1,600	-	1,600	1,500
	<u>27,529</u>	<u>110,064</u>	<u>137,593</u>	<u>143,647</u>

7 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	115	144

8 Staff costs

	2024	2023
Salaries and wages	87,696	84,149
Social security costs	8,223	5,192
Pension costs	5,066	5,049
	<u>100,985</u>	<u>94,390</u>

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 October 2023	16,233	9,311	25,544
At 30 September 2024	<u>16,233</u>	<u>9,311</u>	<u>25,544</u>
Depreciation and impairment			
At 1 October 2023	15,696	9,281	24,977
Depreciation charge for the year	107	8	115
At 30 September 2024	<u>15,803</u>	<u>9,289</u>	<u>25,092</u>
Net book values			
At 30 September 2024	<u>430</u>	<u>22</u>	<u>452</u>
At 30 September 2023	<u>537</u>	<u>30</u>	<u>567</u>

**Sefton O.P.E.R.A.
Notes to the Accounts**

10 Debtors

	2024	2023
	£	£
Trade debtors	1,935	342
Prepayments and accrued income	-	582
	<u>1,935</u>	<u>924</u>

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	738
Accruals	300	300
	<u>300</u>	<u>1,038</u>

12 Movement in funds

	At 1 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 30 September 2024 £
Restricted funds:					
Restricted income funds:					
Sefton MBC	8,343	21,113	(29,456)	-	-
The Big Lottery	11,212	19,872	(31,084)	-	-
Green	1,542	-	(1,542)	-	-
Albert Hunt	-	3,000	(3,000)	-	-
Burbo Bank	-	3,272	(696)	-	2,576
Neighbourly Fund	1,271	-	(1,271)	-	-
P H Holt	-	5,000	(5,000)	-	-
Onward Group	3,087	-	(3,087)	-	-
Charles Brotherton	225	-	(225)	-	-
Awards For All	9,550	-	(9,550)	-	-
Heritage Lottery	-	1,400	-	-	1,400
Sefton CVS Warm Coat	466	-	(466)	-	-
Sefton CVS Warm Spaces	2,789	2,000	(4,429)	-	360
Sefton CVS Welcome Spaces	1,250	-	(1,250)	-	-
Sefton CVS Winter Support	-	4,276	(4,276)	-	-
UK Shared Prosperity Fund	1,240	2,868	(2,610)	-	1,498
John Moores Foundation	3,684	-	(3,684)	-	-
Masonic	-	5,000	(5,000)	-	-
Living Well Sefton	-	2,100	(2,100)	-	-
SCVS Workplace Wellbeing	-	1,338	(1,338)	-	-
Total	44,659	71,239	(110,064)	-	5,834
Unrestricted funds:					
General funds					
	86,021	36,593	(27,529)	115	95,200
Designated funds:					
Fixed Asset Fund	567	-	-	(115)	452
Total	567	-	-	(115)	452
Total funds	131,247	107,832	(137,593)	-	101,486

Purposes and restrictions in relation to the funds:

Restricted funds:

Sefton MBC	Salaries
The Big Lottery	Salaries, running costs, projects, activities and volunteers' expenses
Green	Running costs
Albert Hunt	Running costs

Sefton O.P.E.R.A.

Notes to the Accounts

Burbo Bank	Running costs
Neighbourly Fund	Running costs
P H Holt	Running costs
Onward Group	Running costs
Charles Brotherton	Running costs
Awards For All	Running costs
Heritage Lottery	Running costs
Sefton CVS Warm Coat	Warm Coat project
Sefton CVS Warm Spaces	Warm Spaces project
Sefton CVS Welcome Spaces	Welcome Spaces project
Sefton CVS Winter Support	Winter Support project
UK Shared Prosperity Fund	Information Technology
John Moores Foundation	Salaries
Masonic	Salaries
Living Well Sefton	Running costs
SCVS Workplace Wellbeing	Workplace Wellbeing project
Designated funds:	
Fixed Asset Fund	Replacement of fixed assets

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	452	452
Net current assets	101,034	101,034
	<u>101,486</u>	<u>101,486</u>

14 Reconciliation of net cash / (net debt)

	At 1 October 2023	Cash flows	At 30 September 2024
	£	£	£
Cash and cash equivalents	130,794	(31,395)	99,399
	<u>130,794</u>	<u>(31,395)</u>	<u>99,399</u>
Net cash / (net debt)	<u>130,794</u>	<u>(31,395)</u>	<u>99,399</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Sefton O.P.E.R.A does not carry any debt or other borrowings and has a positive net cash position

15 Commitments

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>5,066</u>	<u>5,049</u>

Sefton O.P.E.R.A.

Notes to the Accounts

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.