

Charity Registration No. 1090938

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2020

for

Family Tree (Wirral)

**Family Tree (Wirral)**  
**for the Year Ended 31 August 2020**  
**Contents**

**General Information**

**Trustees report**

**Independent examiners report**

**Statement of financial activities**

**Balance sheet**

**Notes to the financial statements**

Family Tree (Wirral)  
for the Year Ended 31 August 2020  
General Information

**TRUSTEES:**

Ms M Walmsley  
Ms S Walshe  
Mr F Bunni  
Mr T Robinson  
Mr T Haydn  
Mr T Lawrence

**CHARITY NUMBER: 1090938**

**ADDRESS:**

The Stein Centre  
St Catherines Hospital  
Derby Road  
Birkenhead  
Wirral  
CH42 0LQ

## Family Tree (Wirral)

### Trustees Report for the Year Ended 31 August 2020

The Trustees present their report and financial statements for the year ended 31 August 2020

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to

the financial statements and comply with the Charity's [governing document], the Charities Act 2011 and

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) (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

Family Tree Wirral exists to provide services designed to benefit carers and family members of people experiencing mental health issues and other associated complex needs. The services include welfare benefits advice, more general advocacy advice, including housing and debt issues, representation and supporting access to health and well-being services, counselling, training/information events, activities designed to promote health and well-being, social inclusion and to prevent isolation. The service is unique in Wirral, with carers and the people they care for involved in all aspects of running and developing services, in roles such as trustee and other voluntary and paid roles. They bring their personal and collective experience and professional skills to running the organisation, which in turn results in a high level of understanding of the wishes and needs of the people we serve, and a genuine desire to create a service that benefits the people we support.

Since the charity formed, we have been fortunate to be supported in our accommodation needs by Cheshire and Wirral Partnership NHS Trust, where we work within the same building as various NHS mental health specialist teams. We are the only non-NHS organisation within the building, which introduces a range of advantages and some disadvantages when trying to run an organisation. This arrangement had been stable and supported our growth until the end of 2016, when the Trust reconfigured their service, which resulted in considerable disruption for Family Tree and the loss of accommodation that largely met our core organisational needs. Although we remained within the same building, the pressure on accommodation began to have a significant impact on all aspects of how and where we work. In order to address this difficulty, we began to explore suitable accommodation options. This eventually resulted in the identification of a medium sized community hall located within park land close to our existing hospital location. The property had been offered for sale and following protracted negotiations with Wirral Borough Council, an agreement was reached to purchase the building. Although the purchase of the building has been driven by necessity, the identification of a community hall within park land has introduced a transformational opportunity for Family Tree Wirral. What began as a search for accessible, affordable accommodation that would enable us to maintain essential services and growth, has resulted in an opportunity to create a unique environment reflective of the values of the organisation. The building is in need of substantial improvement which we see as an opportunity that will allow us, alongside our architectural colleagues, to design an environment not only capable of meeting the practical need for space, but also to introduce design features that prioritises mental and physical well-being for the people who will work within the building, and the people who will visit the building to participate in the various services to be provided within. The building is surrounded by trees and grass and we want as far as possible to use nature as an engaging and healing tool to promote a sense of well-being and calm, which in turn will complement the range of practical and therapeutic services to be provided within this environment.

## Family Tree (Wirral)

### Trustees Report for the Year Ended 31 August 2019 (cont...)

This plan would not have been possible without the exceptional flexibility and support from the Triangle Trust 1949, which from the outset has supported us in longer-term development and sustainability. Similarly, we have enjoyed substantial support from the people who use our services. They have engaged in a range of fund raising activity to support the purchase of this building, which in total amounted to a lesser cost than two years of an alternative proposed rental arrangement, which would have offered far less opportunity and space.

Despite the challenges that have necessarily arisen during this period, mainly due to the COVID pandemic, and all the complexities it has involved, we have managed to continue to deliver essential services. The demand for our advocacy service continues to grow and we are planning that the proposed accommodation will support an expansion to this service. By November 2018, the outreach advocacy service had continued to identify people who were not in contact with statutory services and whose needs were not being met. Client numbers continue to increase and individuals have been able to secure entitlements in excess of £1.25 million, which is a remarkable achievement by one employee and a group of volunteers. The demand for the counselling service remains high although the accommodation available at present does not enable us to build on the success of this service. We plan that the proposed accommodation will support consolidation and expansion of this service and importantly, will enable us to deliver the service within an appropriate therapeutic environment. The demand for social and training opportunities remains high and can only be supported through access to an affordable, accessible environment that is fit for our purposes. Sensitively designed accommodation will also increase volunteering opportunities where desirable for the people who use our services. Despite the challenging accommodation conditions, we were able to deliver a range of social activities including trips to places of interest, musical and theatre visits, Christmas markets and a Christmas social event.

Owning a building will enable us for the first time ever to exercise control over essential aspects of our service delivery, such as freedom of access to rooms and to the building, we will be able to manage security and reception arrangements and even technology use according to the needs of our organisation. The present informal accommodation arrangement, which lacks any legal standing, requires us to conform to the needs of the NHS Trust, whether in terms of room allocation arrangements or access to computers and repairs. We will be able to implement business and development plans without the necessity to take account of any known or unknown plans of our host organisation. The planning process will also take account of the potential to minimise running cost and to maximise income generation as one mechanism to promote organisational resilience and sustainability in the future. We must express our gratitude to all those who have kindly supported us by donating their time, their skills or financial assistance during the year in which the UK was in the middle of the COVID pandemic. It would be impossible to sustain services without the generous support of various grant making organisations who have funded us in the past and the present and whom we hope may consider funding us in the future. Without the Triangle Trust 1949 we would not be in a position to take advantage of this unique opportunity of purchasing a community hall and therefore adapt to our changing circumstances. Organisations like PH Holt, the Allen Lane Foundation, the Big Lottery Fund, Eric Wright and Rathbones have enabled us to maintain essential services. We are also grateful to Cheshire and Wirral Partnership NHS Trust for their continued support in providing accommodation.

#### Achievements

Demand on the service remains significant indicating a need for additional staff members to not only support the work of volunteers, but also to provide the stable organisational structure necessary to maintain a dependable and reliable service. We have commissioned assistance in producing a new staffing structure which the proposed accommodation and the necessary funding will enable us to implement.

## Family Tree (Wirral)

### Trustees Report for the Year Ended 31 August 2020 (cont...)

#### Financial review

For the year ended 31 August 2020, the Charity reported a healthy unrestricted accumulated balance of £14 and accumulated restricted funds of £36,100, making total funds available of £50,840, up from £30,477 in 2

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers t reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to contin the Charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to those risks.

## Family Tree (Wirral)

### Trustees Report for the Year Ended 31 August 2020 (cont...)

#### Structure, governance and management

The Charity is governed by its constitution, adopted on 9th May 2001, and last amended on 23rd May 2013.

The Charity's objects are to relieve particularly, but not exclusively in Wirral, the conditions of persons who suffering from mental health problems and their carers by the provision of support, advice, information and any other charitable purpose as the Executive Committee shall from time to time determine.

The Trustees who served during the year were:

Ms M Walmsley  
Ms S Walshe  
Mr F Bunni  
Mr T Robinson  
Mr T Haydn  
Mr T Lawrence

Any member is entitled to be a Trustee. Trustees are elected at the AGM.

#### Asset cover for funds

Note 11 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the Charity's obligations on a fund by fund basis.

The Trustees' report was approved by the Board of Trustees.

*Tony Lawrence*

.....  
Mr T Lawrence

Trustee

Dated: 22/9/21.

## Family Tree (Wirral)

### Independent Examiners Report to the Trustees of Family Tree (Wirral)

I report to the Trustees on my examination of the financial statements of Family Tree (Wirral) (the Charity) for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet

and related notes on pages 6 to 12.

#### **Responsibilities and basis of report**

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

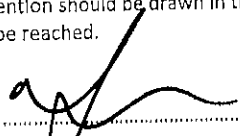
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



.....  
S Rogan ACCA  
Woodlands  
Wern Road  
Rhosesmor  
Flintshire  
CH7 6PY



**Family Tree (Wirral)**

**Statement of Financial Activities**  
**Income and Expenditure Account**  
**for the Year Ended 31 August 2020**

	Notes	Unrestricted funds	Restricted funds	Total 2020	Total 2019
<b><u>Income from:</u></b>					
Donations & Legacies	3	14,791	39,350	54,141	38,166
Investments	4	-	-	-	-
<b>Total Income</b>		<u>14,791</u>	<u>39,350</u>	<u>54,141</u>	<u>38,166</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	5	<u>8,755</u>	<u>25,023</u>	<u>33,778</u>	<u>69,846</u>
<b>Net Income for the year / Net movement in funds</b>		6,036	14,327	20,363	- 31,680
<b>Fund Balances as at 1 September 2019</b>		<u>8,704</u>	<u>21,773</u>	<u>30,477</u>	<u>62,157</u>
<b>Fund Balances at 31 August 2020</b>		<u>14,740</u>	<u>36,100</u>	<u>50,840</u>	<u>30,477</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Family Tree (Wirral)

Statement of Financial Activities

Balance Sheet

As at 31 August 2020

	2020	2019
	£	£
Fixed Assets		
Tangible assets	9 30,644	30,644
Current Assets		
Cash at bank and in hand	50,840	30,477
Creditors: amounts falling due within one year	-	-
Net current assets	50,840	30,477
Total assets less current liabilities	81,484	61,121
Income funds		
Restricted funds	36,100	21,773
Unrestricted funds	14,740	8,704
Tangible Assets	30,644	30,644
	81,484	61,121

The financial statements were approved by the Trustees on 21/9/21

Tony Lawrence

Mr T Lawrence  
Trustee

## **Family Tree (Wirral)**

### **Notes to the financial statements** **for the Year Ended 31 August 2020**

#### **1. Accounting policies**

##### **Charity Information**

Family Tree (Wirral) is an unincorporated registered charity. The registered office is The Stein Centre, St Catherine's Hospital, Derby Road, Birkenhead, Merseyside, CH42 0LQ.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £GBP.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 August 2020 are the first financial statements of Family Tree (Wirral) prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 September 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

##### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a 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 financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## **Family Tree (Wirral)**

### **Notes to the financial statements (cont...)** **for the Year Ended 31 August 2020**

#### **1. Accounting policies (cont...)**

##### **1.5 Resources expended**

Resources expended are accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Resources expended are directly allocated to the particular activity where possible. Where costs cannot be directly attributed they are apportioned on an equitable basis.

Governance costs include those costs associated with meetings the constitutional and statutory requirements of the fund and includes the audit fee and costs linked to the strategic management of the Charity which have been donated.

##### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment - 10% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### **1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## **Family Tree (Wirral)**

### **Notes to the financial statements (cont...)** **for the Year Ended 31 August 2020**

#### **1. Accounting policies (cont...)**

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### **1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.10 Funds**

Funds held by the Charity are:

Unrestricted funds —these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds that 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.

## **2. Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Family Tree (Wirral)****Notes to the financial statements (cont,...)**  
**for the Year Ended 31 August 2020****3. Donations & Legacies**

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
Donations & Legacies	14,791	39,350	<u>54,141</u>	<u>38,166</u>

**4. Investments**

	2020	2019
Interest receivable	<u>-</u>	<u>0</u>

**5. Charitable Activities**

	2020	2019
Staff costs	18,026	22,022
Depreciation and Impairment	-	-
Building Costs	5,400	30,643
Office costs	3,380	5,165
Insurance	1,266	1,110
Motor and travel	1,500	791
Carers support	2,490	8,973
Carers events	1,316	800
Telephone	400	342
	<u>33,778</u>	<u>69,846</u>
Share of governance costs (see note 6)	<u>-</u>	<u>-</u>
	<u>33,778</u>	<u>69,846</u>



## Family Tree (Wirral)

### Notes to the financial statements (cont...) for the Year Ended 31 August 2020

#### 6. Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Independent examiners fee	NIL	NIL	NIL	-
	NIL	NIL	NIL	-
Analysed between				
Charitable activities	NIL	NIL	NIL	-

Governance costs includes a notional fee to the Independent examiner of NIL (2019 - £NIL) this is also recognised within unrestricted donations as a service received in kind.

#### 7. Trustees

Mr T Lawrence was the only trustee to receive any remuneration in the year ended 31 August 2020. He was also the sole employee of the charity.

## 8. Employees

### Number of employees

The average monthly number employees during the year was:

	2020 Number	2019 Number
Administration	<u>1</u>	<u>1</u>

### Employment costs

	2020 £	2019 £
Wages and salaries	<u>18,026</u>	<u>22,022</u>

## 9. Tangible fixed assets

	Fixtures, fittings and equipment £
<b>Cost</b>	
As at 1 September 2019	<u>34,998.00</u>
Additions	-
As at 31 August 2020	<u>34,998.00</u>
<b>Depreciation and impairment</b>	
As at 1 September 2019	4,353.00
Depreciation charged in the year	<u>-</u>
As at 31 August 2020	<u>4,353.00</u>
<b>Carrying amount</b>	
As at 31 August 2020	<u>30,645.00</u>
As at 31 August 2019	<u>30,645.00</u>

## **Family Tree (Wirral)**

### **Notes to the financial statements (cont...)** **for the Year Ended 31 August 2020**

#### **10. Restricted funds**

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance as at 01-Sep-19	Movement In funds		Balance as at 31-Aug-20
	£	Incoming resources £	Resources expended £	£
Triangle Trust	-	13,500	5,400	8,100
Fund Balances < £2500	2,031	-	2,031	-
CAF 170	1,057	-	1,057	-
P Holt	-	8,750	2,350	6,400
Eric Wright	3,671	4,000	3,671	4,000
Community Foundation	798	5,750	798	5,750
Heswall Roundtables	500	-	-	500
Baker	2,000	-	2,000	-
Lottery	6,400	-	6,400	-
Peoples Health	5,316	-	1,316	4,000
All About Women	-	300	-	300
Rathbone	-	4,000	-	4,000
Souten	-	3,050	-	3,050
	<b>21,773</b>	<b>39,350</b>	<b>25,023</b>	<b>36,100</b>

The restricted funds are from several sources and are restricted by the donor. The balance at the year end represents funds not spent.

#### **11. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 August 2020 are represented by:			
Tangible assets	-	30,644	30,644
Current assets/(liabilities)	14,740	36,100	50,840
	<b>14,740</b>	<b>66,744</b>	<b>81,484</b>

#### **12. Related party transactions**

There were no disclosable related party transactions during the year (2019 - none).