

Charity registration number 1099366 (England and Wales)

Company registration number 04851552

**EVERTON IN THE COMMUNITY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**



# EVERTON IN THE COMMUNITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Sir J F Jones  
Mr Martin Carey  
Mrs Susan Russell  
Mrs A A Waldron  
Ms Hannah Robinson  
Ms Carol Rogers  
Mr J A Schorah  
Mr G R Walters  
Ms L Williams

### Secretary

### Senior management

Ms S Gregory  
Mr M Salla  
Ms L King  
  
Mr J McDonald  
  
Mr J Sumner

Chief Executive Officer  
Deputy Chief Executive Officer  
Director of Children and Youth Services  
Marketing, Communication and Income Generation  
Head of Finance and Governance

### Charity number (England and Wales)

1099366

### Company number

04851552

### Registered office

Goodison Park  
Liverpool  
Merseyside  
L4 4EL

### Auditor

Xeinadin Audit Limited  
46 Hamilton Square  
Birkenhead  
Wirral  
Merseyside  
CH41 5AR

### Bankers

Barclays Bank Plc  
Leicester  
LE87 2BB

### Solicitors

Brabners LLP  
Horton House  
Exchange Flags  
Liverpool  
Merseyside  
L2 3YL

### Investment advisors

Quilter Cheviot  
5 St Pauls Square  
Liverpool  
Merseyside  
L3 9SJ

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# **EVERTON IN THE COMMUNITY**

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# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2025**

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The trustees present their annual report and financial statements for the year ended 30 June 2025.

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 Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

### **Objectives and activities**

The charity was incorporated as a company limited by guarantee on 31 July 2003 and registered as a charity on 10 September 2003. It commenced activities on 1 June 2004.

It is governed by its memorandum and articles of association and its objects are:-

- To promote community participation in healthy recreation by providing facilities for the playing of football and other sports capable of improving physical health;
- To provide and assist in providing facilities for sport, recreation or other leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- The relief of sickness and preservation of people with a disability by the provision of facilities for recreation and other leisure time occupation for such persons, in particular but not exclusively by providing opportunities for competitive and non-competitive sport to assist their integration into society;
- To advance the education of children and young people and to provide opportunities for them to develop their full capabilities and enable them to become responsible members of society so that their conditions of life may be improved.

The user groups are local schools, colleges and disability organisations.

The day to day business of the charity is conducted under the control of the Chief Executive Officer, who reports to the Board of Trustees at their regular meetings.

### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

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### **Achievements and performance**

#### **Overview**

The 2024/25 campaign saw us reaffirm our long-term commitment to L4 through the launch of our 'Forever' campaign. Our pledge to remain anchored in the area surrounding Goodison Park provided a constant comfort for those who benefit from our life-changing work during what has been a truly transformative period for everyone associated with Everton.

As well as reiterating our ongoing responsibility to the L4 area, we continued to pave the way for a bright future by empowering thousands of residents from across the Liverpool City Region to achieve meaningful work, better health, enriching lives and lifelong learning through our five-year strategy, the Trinity Project.

During the reporting period, we've not only continued to tackle the most deep-rooted social issues in L4 and beyond, but we've also expanded our 60+ programmes, renewed established partnerships, broken down more barriers with our innovative initiatives and delivered even greater social impact.

During this time, thanks to our team of 130 full-time staff and 200 volunteers, we have:

- Supported 36,245 participants through 60+ programmes.
- Reached 156,000 individuals through wider engagement.
- Operated in 162 venues across Merseyside.
- Generated £80.1million worth of social value annually.

The following report outlines a handful of our key achievements and pillar performance over the last 12 months.

#### **Our Purpose, Vision and Mission**

##### **Our Purpose**

The purpose of our charity is to deliver a service that is rated as 'best-in-class' by our participants, funders and community partners. A service that is recognised as highly successful in making a signification social contribution, changing lives and providing opportunities for all participants, particularly the most hard-to-reach and hard-to-help members of society.

EitC must be ambitious, dynamic and agile if it is to become the charity of first choice for donors, sponsors and grant-awarding bodies.

##### **Our Vision**

Our vision is a world where everyone has access to the support they need to be the best they can be, regardless of who they are, where they live or the challenges they face.

We want to be at the heart of this – empowering people and communities across the Liverpool City Region and beyond to build better futures and a stronger society.

##### **Our Mission**

We will deliver innovative programmes, develop thriving partnerships and provide vital support that will build stronger, healthier and more connected communities. Our impact will leave a lasting legacy in the places where we live, work and play.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

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### **EitC Learns – *Breaking down barriers and expanding learning for all.***

Under our Learns pillar, we are dedicated to removing barriers and widening the pathway to education for people of all ages, ensuring that every individual has the chance to learn and grow.

Our goal is to empower and enrich our community through the power of lifelong learning, providing opportunities for all to achieve fulfilment in a vibrant, inclusive community at every stage of life.

#### Primary Education

Over the 2024/25 academic year, we supported more than 10,700 early learning and primary learners through literacy, numeracy, wellbeing, SEND inclusion, creative enrichment and outdoor learning programmes.

The Primary Education team engaged with 3,617 children across 115 schools through the Premier League Primary Stars programme and our Steve Morgan Foundation (SMF) funded Community Impact Model.

The team have continued to be innovative to deliver a range of activities in a fun and engaging way to combat real social issues affecting the region. For example, with funding from Weightmans, the programme removed barriers to swimming in Knowsley by installing a temporary swimming pool at Knowsley Lane Primary School, giving 400+ children access. The initiative returned outstanding results with many previous non-swimmers now meeting the national curriculum for their age group.

The programme also launched an Events and Competitions calendar for schools to enable pupils to compete on behalf of their school on a range of different sports.

Literacy continues to be a key component of our programme, working with schools and children to develop skills and foster an enjoyment of reading. Through targeted interventions we have seen some individual reading ages increase by two years.

#### Secondary Education

The Secondary Education team engaged over 3,800 students with mentoring, career guidance and academic support, boosting confidence for 81%.

Through funding from Merseyside Police, the programme delivered a Trainee Detective programme for young people identified as at risk of criminality to gain valuable insight into the process of a serious incident. 72% of participants reported increased confidence in identifying risks and making positive choices in their communities.

608 young people were supported through transition events as they moved from Year 6 into Year 7. These activities provided guidance, reassurance, and practical strategies to help students adapt successfully to their new school environment, fostering confidence, social integration and academic readiness.

Elsewhere, the programme was crowned winners of a nationwide social action project, 'the Premier League Inspires Challenge' where football club charities from across the country took part. The group, from Halewood Academy were judged winners after their project on female empowerment.

Our Pathways team continue to support young people with careers advice, guidance and opportunities to gain valuable insight into sector specific industries. Partnerships with Weightmans provide young people with an incredible opportunity to gain a prestigious internship within a leading law firm in the Liverpool City Region.

Everton in the Community produced and delivered a virtual reality resource which educates young people on the dangers of criminal exploitation, how to spot the signs and how to stay on positive pathways. The resource is a follow up from our virtual reality experience on knife crime which has so far been delivered to 1,300 young people.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

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### Digital Skills Lab

The Digital Skills Lab remains a transformative initiative addressing the digital skills gap in Merseyside by providing cutting-edge STEAM (Science, Technology, Engineering, Arts, Maths) resources for children and adults.

As the centrepiece of the 'E-STEAM' programme, the lab inspires interest in science and technology, equipping participants with skills for future careers while strengthening workforce readiness. Over the past year, it has offered free digital skills training for adults, supported creative projects like podcasts, escape rooms, and enriched STEAM education for schools. Additionally, innovative programmes like coding, engineering, and robotics workshops have engaged students, breaking barriers to opportunities in STEAM.

### Working Well

Employment support was provided by the Working Well team who enabled more than 1,000 adults to progress through employment pathways, achieving a 75% success rate at jobs fairs and recruitment events.

Ahead of the opening of Everton's Hill Dickinson Stadium, dual-branded recruitment events brought together OCS, Everton in the Community and the Department for Work and Pensions. Holding interviews and employability sessions at Goodison Park created familiarity, confidence and a strong sense of welcome. Attendance averaged at around 80%, much higher than typical recruitment events.

A series of five community sessions brought local people together with colleagues from OCS and Everton in the Community in a familiar, trusted setting. Across these events, 214 people from the area took part in interviews and employability conversations. From this group, 154 individuals (72%) were offered roles, including positions on the Cleaning, Waste and Security contracts at Everton's new stadium, and opportunities across wider OCS services. Almost 200 local people are now employed and a part of the OCS team, with a 93% retention rate.

Additionally, EitC's involvement in the Digital Inclusion Network - launched in June 2023 – has continued to gain strength in tackling digital poverty. The weekly digital drop-in session welcomes participants from across the charity's programme provision, and participants from Veterans to residents from HIWTHI have continued to receive digital support through the distribution of devices and data SIM cards. The systematic approach to addressing the development of digital skills, and the distribution of devices and data are helping to make for a more Digitally Inclusive offer of support. Over 50 devices and SIM cards have been distributed since joining the Merseyside Digital Inclusion Network.

### **EitC Thrives – Empowering individuals to reach their full potential**

Under our Thrives pillar, we will empower, inspire and support our communities to live healthy, happy and fulfilling lives through an array of programmes that harness the power of football, life skills and bespoke support. We will empower individuals to reach their full potential through increased confidence and skill-building initiatives.

Over the reporting period, our community provision has engaged over 1,522 participants aged 8-19 through nine after-school clubs and 12 community venues. Half-term activities provided positive alternatives for 'at-risk' youths and those on free meals.

Our Kicks team facilitated participant representation in tournaments and local inter-youth competitions whilst youth workers delivered innovative projects on themes such as sustainability, spoken word and photography. Issue-based workshops addressed further topics such as Black History Month, Rainbow Laces, knife crime, exploitation and violence against women and girls.

Our Home Is Where The Heart Is project continued to provide vital support for young adults at risk of homelessness, supporting eight residents and engaging 37 more through outreach. We maintained strong collaboration with City of Liverpool College, providing consistent support for participants, resulting in several transitioning to employment, education, or training, with three moving into the HIWTHI house. Our work with asylum seekers and refugees has been particularly impactful, with staff assisting students to navigate rights, employment and housing, earning positive feedback from the college.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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Our Football Development programme has continued to deliver diverse projects, creating opportunities, pathways and upskilling participants, supported by impactful partnerships.

Our Early Interventions team has supported 139 young people at risk of exclusion from school, tailoring delivery to referral needs and local insights. The team also delivered the 'She Inspires' programme alongside the LFC Foundation, Merseyside Police and the FA, targeting 800 females across 20 schools to boost confidence and aspirations through football and sport.

And 10 participants from our She Inspires project were selected to represent Team England at the Street Child World Cup in May 2026. To elevate the project and the team's experience, the project received funding from the PL PFA Players' Project with Everton Women's players Courtney Brosnan and Katja Snoeijs acting as ambassadors in the build-up to the event.

The Safe Hands programme supported 76 participants with complex and neurodiverse needs this year, incorporating Functional Skills English and Maths up to Level 1 into post-16 delivery. The programme also focuses on personal and life skills, including cooking, food hygiene, ASDAN and King's Trust qualifications, helping participants transition to education, training or employment.

Pre-16 participants focused on mindfulness, social interaction, and resilience, addressing educational gaps due to withdrawn schooling. Our Family Support Worker is on hand to assist families with debt management, referrals to CAHMS, YPAS, counselling and education support proving highly successful.

The charity secured significant funding from the Steve Morgan Foundation during this time to support youth in Speke-Garston and Knowsley. The funding will further enhance the impact model whilst provide further layered support with a community-led ADHD programme and neurodiversity support programme.

Our Safe and Steady programme continued to support individuals at risk of falls with key achievements including the identification of participants in need of critical media interventions. The programme improved physical wellbeing for participants through accessible exercise sessions, reducing anxiety about falls and promoting independence.

Now in its third year, our Blue Base Pantry continued its crucial role in combating food insecurity, helping 900 individuals access discounted quality food and essential wraparound services over 24/25.

And our disability provision continued with 14 disability football teams representing the charity on a local, national and international stage whilst we engaged 1,264 participants with SEND or disabilities through our disability and inclusion programmes.

#### **EitC Minds – Providing accessible and comprehensive mental health support for all.**

Through our Minds pillar, we are committed to significantly improving the quality of life for Liverpool residents living with dementia through a range of innovative programmes and initiatives whilst creating a comprehensive offer that guarantees quick access to high quality mental health support so everyone in the community receives the help they need.

Our purpose-built mental health and wellbeing hub, The People's Place, marked two years since its official opening with more than 5,000 visitors benefitting from the facility's diverse services during this time which include mental health support, physical health screenings and wellbeing activities.

Partnerships with the Liverpool University Hospital Foundation Trust allowed for critical medical support, including the BEAT Breathlessness Hub, which screened over 1,300 individuals and identified 40 cases of undiagnosed heart failure.

The facility also provided crisis interventions, directing individuals to appropriate support services whilst its impact was acknowledged at the HSJ Awards where it took home the Most Impactful Partnership in Preventative Healthcare, and at the NHS ConfedEXPO, both of which are highly prestigious occasions in the health and wellbeing space.



# EVERTON IN THE COMMUNITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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Everton in the Community's ongoing focus on mental health expanded considerably in 2024, with evidence-based programmes offering support in response to the heightened demand caused by the pandemic and cost-of-living crisis. Collaborations with clinical psychologists, GPs, and mental health nurses ensured accessible, professional mental health care for vulnerable individuals.

The last 12 months has seen our Health and Wellbeing team deliver impactful projects promoting mental health literacy, awareness and healthy lifestyles to more than 8,200 participants. These initiatives achieved positive outcomes across schools and communities with 81% improving confidence and self-esteem.

In partnership with Edge Hill University, 'Tackling the Blues', our school-based mental health literacy project engaged 232 children across 12 schools (eight primary, four secondary). Participants co-designed a curriculum addressing mental health themes relevant to their needs. Weekly workshops, art sessions and physical activities resulted in improved mental and physical wellbeing, confidence, self-esteem and interpersonal skills.

Partnering with Rugby League Cares and Movember, we reached 2,097 young people, 349 coaches, and 259 parents in schools and community clubs through Ahead of the Game. The programme focused on mental health awareness, equipping participants with practical strategies to foster positive mental health.

### **Innovation and Strategy**

#### Marketing, Media, and Communications

Everton's exciting move to its new stadium coupled with the nostalgia and history around the final season at Goodison Park created additional communications and marketing opportunities to an extended audience.

The Communications team played a lead role in the Forever campaign, with key messaging which reinforced our presence in L4 whilst also showcasing Everton's commitment to the area through the life-changing work of our official charity.

The marketing team meanwhile created concepts and additional marketing material at key points across Goodison and the surrounding areas to further capitalise on the noise around Everton's stadium move which reinforced the ask for fans to help carry on the charity's work in Liverpool 4.

Highlights from the year include:

- 255 pieces of PR coverage, with features on platforms like ITV News, BBC North West and Daily Mirror.
- Engaging digital content to celebrate our new Steve Morgan Foundation partnership, the end of the Goodison era, and World Down's Syndrome Day.
- An additional 5,000 follower increase across our social media platforms over the course of the reporting period.

#### Charitable Donations and Partnerships

Corporate partnerships have been at the heart of our work, with organisations supporting us through staff fundraising, donations, and volunteering.

Highlights over the reporting period include:

- Overbury; the UK's leading fit out specialist, raised over £11,000 and contributed more than 1,425 volunteering hours. They also took part in charity initiatives linked to the pantry including food collections, and took part in various fundraising events.
- Active Flooring Solutions have raised over £16,000 this year, supporting us through staff based fundraising, monthly donations to our employability programmes, as well as financially supported our annual Christmas campaign and engaging in other events such as our annual Golf Day.
- Deloitte picked Everton in the Community as their Charity of the Year, further connecting with our work.
- Home Bargains were the headline sponsor for our Blue Heart Awards, celebrating the achievements of participants, volunteers, and partners.
- We worked collaboratively with the football club and Laing O'Rourke to launch a children's book called 'Cones' focusing on the move from Goodison to Hill Dickinson with proceeds supporting the charity's life-changing work.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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We also continued to engage our major donors through our 1878 Community Club which continued to grow, with supporters donating £1,878 each year to safeguard the charity. Members enjoyed a virtual event with Sean Dyche and Sue Gregory, and invitations to the Blue Heart Awards and stakeholder briefings helped bring them closer to our work.

#### Fundraising

This year, fundraising activities were built around the final season at Goodison Park, highlights include:

- The final Goodison Sleepout sold out and raised over £100,000 for our Home Is Where The Heart Is programme, supporting young adults at risk of homelessness.
- We also launched the first-ever Junior Sleepout to engage our junior supporters which raised over £40,000 of unrestricted income.
- Other highlights include our annual golf day which raised unrestricted income but also helped strengthen relationships with external corporate and club partners.

We ran our first EitC Christmas campaign, raising both unrestricted income and awareness of the work we do as a charity. Work was also done to expand and develop our running and challenge event partnerships, which include:

- Grew our RunThrough partnership offering more charity places at more events across the UK and introduced a proposed new event at Hill Dickinson Stadium for the 25/26 season
- Secured a new charity partnership with London Marathon which included four guaranteed charity places each year for the next four years.
- Secured a new partnership with RealBuzz – this has opened up charity places and links to major national and international events.

The fundraising team grew too, with a new Fundraising Executive and later a Corporate and Philanthropic Executive.

We also improved our CRM system, refining how we manage donor pipelines, data, and supporter stewardship. This has helped us stay closer to our supporters and grow long-term giving.

Matchday fundraising was maximised through our silent auction partner Superstars across four matchday fixtures and an additional online auction connected to the last game at Goodison. The community birthday fixture also raised unrestricted income and helped raise the charity's profile, and celebrated the work we do across the Liverpool City Region

Our weekly lottery through Sterling continues to be a steady source of support, with £1 and £2 draws keeping strong participation throughout the season.

#### Volunteering

In early 2024, Everton in the Community proudly achieved the Investors in Volunteers Accreditation, maintaining its position as the only Club Community Organisation (CCO) to receive this prestigious recognition. The accreditation assessment commended EitC's commitment to volunteering, stating: "EitC has built a loyal and committed volunteering family, making a significant difference locally, nationally and internationally."

In November 2025, over 20 Volunteers will embark on a life-changing experience to Nakuru, Kenya where they will support young people aged 3-16yrs who are growing up in poverty. Their work will include teaching English and Geography as well as educating staff and pupils on UK traditions.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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#### **Financial review**

Incoming resources for the year amounted to £5,344,495 (2024 £5,367,111). Expenditure amounted to £5,364,352 (2024 £5,824,231) and gains on investments were £Nil (2024 £27,435).

Overall there was a deficit of £19,857 (2024 £429,685) which when deducted from the funds brought forward of £5,722,233 left £5,702,376 to be carried forward. This amount includes restricted funds of £3,833,230 and undesignated free reserves of £638,750.

The cash and bank balances stood at £1,581,872 (2024 £1,207,993).

#### **Reserves policy**

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 three month's unfunded expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been met.

#### **Risk assessment**

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 the major risks.

#### **Structure, governance and management**

The charity is a company limited by guarantee, incorporated on 31 July 2003 and is therefore governed by a Memorandum and Articles of Association which have been subject to revision and were formally adopted in May 2018.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Sir J F Jones

Mr Martin Carey

Mrs Susan Russell

Mrs A A Waldron

Ms T Gore

(Resigned 24 November 2025)

Ms Hannah Robinson

Ms Carol Rogers

Mr J A Schorah

Mr G R Walters

Ms L Williams

Mr B Osu

(Resigned 27 September 2024)

Trustees are drawn from Everton Football Club and from the wider community. Most trustees are already familiar with the practical work of the Charity when appointed, but new trustees are invited and encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. The Chief Executive Officer ensures that the Board of Trustees is kept up to date with any changes in legislation, rules and regulations which may affect the charity.

None of the trustees are members and therefore have no beneficial interest in the charity. The member has guarantee to contribute £10 in the event of a winding up.

# **EVERTON IN THE COMMUNITY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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The day to day management of the charity is delegated to the Senior Management Team which comprise:

- Sue Gregory - Chief Executive Officer
- Mike Salla - Deputy Chief Executive Officer
- Lara King - Director of Children and Youth Services
- Jon Jones - Director of Adult Services (to Nov 2025)
- John McDonald - Marketing, Communication and Income Generation
- Jordan Sumner - Head of Finance and Governance (to July 2025)

The Board of Trustees meet on a regular basis and are provided with monthly status reports to enable them to monitor the performance of the charity.

The Trustees induction procedure includes training in relation to governance, the role of a Trustee and their responsibilities and any other matters that support their role.

The remuneration of Everton in the Community employees is set by the Board of Trustees, having taken advice from Everton FC HR department and benchmarked against similar roles in the charity sector.

All Trustees give of their time freely and no Trustee remuneration or expenses were paid in the year.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Xinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Sir J F Jones

**Trustee**

12 March 2026

# **EVERTON IN THE COMMUNITY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 30 JUNE 2025***

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The trustees, who are also the directors of Everton In The Community for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# **EVERTON IN THE COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE MEMBERS OF EVERTON IN THE COMMUNITY**

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#### **Opinion**

We have audited the financial statements of Everton In The Community (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# **EVERTON IN THE COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF EVERTON IN THE COMMUNITY**

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# **EVERTON IN THE COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF EVERTON IN THE COMMUNITY**

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment, food hygiene and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



# **EVERTON IN THE COMMUNITY**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF EVERTON IN THE COMMUNITY**

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**Helen Furlong FCCA (Senior Statutory Auditor)**

For and on behalf of Xeinaidin Audit Limited, Statutory Auditor

Chartered Accountants

46 Hamilton Square

Birkenhead

Wirral

Merseyside

CH41 5AR

12 March 2026

# **EVERTON IN THE COMMUNITY**

## **STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 JUNE 2025**

|                                      |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|--------------------------------------|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|                                      | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>                  |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies               | 3     | 1,054,484                          | 346,746                          | 1,401,230          | 949,785                            | 94,863                           | 1,044,648          |
| Charitable activities                | 4     | 468,477                            | 2,774,939                        | 3,243,416          | 375,848                            | 3,356,899                        | 3,732,747          |
| Other trading activities             | 5     | 693,040                            | -                                | 693,040            | 575,070                            | -                                | 575,070            |
| Investments                          | 6     | 6,809                              | -                                | 6,809              | 14,646                             | -                                | 14,646             |
| <b>Total income</b>                  |       | <u>2,222,810</u>                   | <u>3,121,685</u>                 | <u>5,344,495</u>   | <u>1,915,349</u>                   | <u>3,451,762</u>                 | <u>5,367,111</u>   |
| <b>Expenditure on:</b>               |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds                        | 7     | 535,254                            | -                                | 535,254            | 630,787                            | -                                | 630,787            |
| Charitable activities                | 8     | 1,268,217                          | 3,560,881                        | 4,829,098          | 1,269,052                          | 3,924,392                        | 5,193,444          |
| <b>Total expenditure</b>             |       | <u>1,803,471</u>                   | <u>3,560,881</u>                 | <u>5,364,352</u>   | <u>1,899,839</u>                   | <u>3,924,392</u>                 | <u>5,824,231</u>   |
| Net gains/(losses) on investments    | 13    | -                                  | -                                | -                  | 27,435                             | -                                | 27,435             |
| <b>Net income/(expenditure)</b>      |       | <u>419,339</u>                     | <u>(439,196)</u>                 | <u>(19,857)</u>    | <u>42,945</u>                      | <u>(472,630)</u>                 | <u>(429,685)</u>   |
| Transfers between funds              |       | <u>(147,564)</u>                   | <u>147,564</u>                   | <u>-</u>           | <u>(563,789)</u>                   | <u>563,789</u>                   | <u>-</u>           |
| <b>Net movement in funds</b>         | 10    | <u>271,775</u>                     | <u>(291,632)</u>                 | <u>(19,857)</u>    | <u>(520,844)</u>                   | <u>91,159</u>                    | <u>(429,685)</u>   |
| <b>Reconciliation of funds:</b>      |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 July 2024         |       | <u>1,597,371</u>                   | <u>4,124,862</u>                 | <u>5,722,233</u>   | <u>2,118,215</u>                   | <u>4,033,703</u>                 | <u>6,151,918</u>   |
| <b>Fund balances at 30 June 2025</b> |       | <u>1,869,146</u>                   | <u>3,833,230</u>                 | <u>5,702,376</u>   | <u>1,597,371</u>                   | <u>4,124,862</u>                 | <u>5,722,233</u>   |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# **EVERTON IN THE COMMUNITY**

## **BALANCE SHEET**

**AS AT 30 JUNE 2025**

|  |              | <b>2025</b>      |                         | <b>2024</b>      |                         |
|--|--------------|------------------|-------------------------|------------------|-------------------------|
|  | <b>Notes</b> | <b>£</b>         | <b>£</b>                | <b>£</b>         | <b>£</b>                |
| <b>Fixed assets</b>  |              |                  |                         |                  |                         |
| Tangible assets  | <b>15</b>    |                  | 4,750,264               |                  | 4,885,628               |
| <b>Current assets</b>  |              |                  |                         |                  |                         |
| Stocks   | <b>16</b>    | 8,657            |                         | 6,118            |                         |
| Debtors  | <b>17</b>    | 157,369          |                         | 263,665          |                         |
| Cash at bank and in hand                                       |              | 1,581,872        |                         | 1,207,993        |                         |
|  |              | <u>1,747,898</u> |                         | <u>1,477,776</u> |                         |
| <b>Creditors: amounts falling due within one year</b>          | <b>19</b>    | <u>(787,681)</u> |                         | <u>(641,171)</u> |                         |
| <b>Net current assets</b>                                      |              |                  | 960,217                 |                  | 836,605                 |
| <b>Total assets less current liabilities</b>                   |              |                  | <u>5,710,481</u>        |                  | <u>5,722,233</u>        |
| <b>Creditors: amounts falling due after more than one year</b> | <b>20</b>    |                  | <u>(8,105)</u>          |                  | <u>-</u>                |
| <b>Net assets</b>  |              |                  | <u><u>5,702,376</u></u> |                  | <u><u>5,722,233</u></u> |
| <b>The funds of the charity</b>                                |              |                  |                         |                  |                         |
| Restricted income funds  | <b>23</b>    | 3,833,230        |                         | 4,124,862        |                         |
| Unrestricted funds   | <b>24</b>    | 1,869,146        |                         | 1,597,371        |                         |
|  |              | <u>5,702,376</u> |                         | <u>5,722,233</u> |                         |

The financial statements were approved by the trustees on 12 March 2026

Sir J F Jones  
**Trustee**

Company registration number 04851552 (England and Wales)

# **EVERTON IN THE COMMUNITY**

## **STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 30 JUNE 2025**

|   | Notes | 2025<br>£ | £         | 2024<br>£ | £         |
|---|-------|-----------|-----------|-----------|-----------|
| <b>Cash flows from operating activities</b>         |       |           |           |           |           |
| Cash generated from/(absorbed by) operations        | 27    |           | 348,219   |           | (651,228) |
| <b>Investing activities</b>                         |       |           |           |           |           |
| Purchase of tangible fixed assets                   |       | (5,484)   |           | (20,661)  |           |
| Purchase of investments                             |       | -         |           | (81,412)  |           |
| Proceeds from disposal of investments               |       | -         |           | 1,053,520 |           |
| Investment income received                          |       | 6,809     |           | 14,646    |           |
| <b>Net cash generated from investing activities</b> |       |           | 1,325     |           | 966,093   |
| <b>Financing activities</b>                         |       |           |           |           |           |
| Repayment of borrowings                             |       | 24,335    |           | -         |           |
| <b>Net cash generated from financing activities</b> |       |           | 24,335    |           | -         |
| <b>Net increase in cash and cash equivalents</b>    |       |           | 373,879   |           | 314,865   |
| Cash and cash equivalents at beginning of year      |       |           | 1,207,993 |           | 893,128   |
| <b>Cash and cash equivalents at end of year</b>     |       |           | 1,581,872 |           | 1,207,993 |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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#### **1 Accounting policies**

##### **Charity information**

Everton In The Community is a private company limited by guarantee incorporated in England and Wales. The registered office is Goodison Park, Liverpool, Merseyside, L4 4EL.

In the event of a winding up, the liability in respect of the guarantee is limited to £10 per member.

##### **1.1 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" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

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

##### **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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

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.

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

---

#### **1 Accounting policies**

**(Continued)**

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit can be reliably measured and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

Income from capital grants is recognised when the charity has entitlement to the funds, any performance conditions have been met and the amount can be reliably measured.

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income in advance of those services being provided is deferred.

Income from trading activities, includes income from fundraising events and trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the receipt.

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

#### **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.

# EVERTON IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

(Continued)

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:

|                              |                |
|------------------------------|----------------|
| Freehold land and buildings  | 2% on cost     |
| Leasehold land and buildings | 2% on cost     |
| Fixtures and fittings        | 25% on cost    |
| Motor vehicles               | 33.33% on cost |

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 the statement of financial activities.

#### 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).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 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.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **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.

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2025**

### **1 Accounting policies**

**(Continued)**

#### ***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.

#### **1.11 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.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **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.

### **3 Income from donations and legacies**

|                            | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts        | 513,694                            | 346,746                          | 860,440            | 582,302                            | 94,863                           | 677,165            |
| Legacies                   | 30,000                             | -                                | 30,000             | -                                  | -                                | -                  |
| Donated goods and services | 510,790                            | -                                | 510,790            | 367,483                            | -                                | 367,483            |
|                            | <u>1,054,484</u>                   | <u>346,746</u>                   | <u>1,401,230</u>   | <u>949,785</u>                     | <u>94,863</u>                    | <u>1,044,648</u>   |



# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **4 Income from charitable activities**

|                            | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|----------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Education</b>           |                                    |                                  |                    |                                    |                                  |                    |
| Performance related grants | 116,101                            | 1,253,217                        | 1,369,318          | 47,504                             | 1,374,133                        | 1,421,637          |
| Other income               | 161,904                            | -                                | 161,904            | 171,281                            | -                                | 171,281            |
| <b>Health</b>              |                                    |                                  |                    |                                    |                                  |                    |
| Performance related grants | -                                  | 448,069                          | 448,069            | -                                  | 943,152                          | 943,152            |
| Other income               | 25,469                             | -                                | 25,469             | 7,283                              | -                                | 7,283              |
| <b>Sport</b>               |                                    |                                  |                    |                                    |                                  |                    |
| Performance related grants | -                                  | 63,578                           | 63,578             | -                                  | 62,975                           | 62,975             |
| Other income               | 96,628                             | -                                | 96,628             | 16,573                             | -                                | 16,573             |
| <b>Youth</b>               |                                    |                                  |                    |                                    |                                  |                    |
| Performance related grants | -                                  | 1,010,075                        | 1,010,075          | -                                  | 976,639                          | 976,639            |
| Other income               | 68,375                             | -                                | 68,375             | 133,207                            | -                                | 133,207            |
|                            | <u>468,477</u>                     | <u>2,774,939</u>                 | <u>3,243,416</u>   | <u>375,848</u>                     | <u>3,356,899</u>                 | <u>3,732,747</u>   |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2025**

### **4 Income from charitable activities**

**(Continued)**

#### **Performance related grants analysis**

|                         | Education        | Health         | Sport         | Youth            | Total            | Education        | Health         | Sport         | Youth          | Total            |
|-------------------------|------------------|----------------|---------------|------------------|------------------|------------------|----------------|---------------|----------------|------------------|
|                         | 2025             | 2025           | 2025          | 2025             | 2025             | 2024             | 2024           | 2024          | 2024           | 2024             |
|                         | £                | £              | £             | £                | £                | £                | £              | £             | £              | £                |
| The Premier League      | 530,002          | 136,671        | -             | 270,869          | 937,542          | 485,501          | 119,997        | 46,000        | 260,000        | 911,498          |
| UEFA Foundation         | -                | (28,102)       | -             | -                | (28,102)         | -                | 50,387         | -             | -              | 50,387           |
| NHS                     | -                | 6,250          | -             | -                | 6,250            | -                | 54,477         | -             | -              | 54,477           |
| The Big Lottery         | 3,502            | 67,073         | -             | -                | 70,575           | -                | 148,501        | -             | -              | 148,501          |
| Steve Morgan Foundation | 678,327          | 65,954         | -             | 567,483          | 1,311,764        | 865,067          | -              | -             | 365,822        | 1,230,889        |
| PCC                     | -                | -              | -             | 165,433          | 165,433          | 10,000           | -              | -             | 168,247        | 178,247          |
| Rugby League Carers     | -                | 32,500         | -             | -                | 32,500           | -                | 52,172         | -             | -              | 52,172           |
| Knowsley B C            | -                | 52,417         | -             | -                | 52,417           | -                | 37,702         | -             | -              | 37,702           |
| PSS                     | -                | 50,100         | -             | -                | 50,100           | -                | 68,000         | -             | -              | 68,000           |
| AstraZenica             | 15,000           | -              | -             | -                | 15,000           | 15,000           | 200,930        | -             | -              | 215,930          |
| Alder Hey               | -                | -              | -             | -                | -                | -                | 56,250         | -             | -              | 56,250           |
| Armed Forces Covenant   | -                | 31,059         | -             | -                | 31,059           | -                | 44,400         | -             | -              | 44,400           |
| The Kings Trust         | 12,000           | -              | -             | -                | 12,000           | 19,500           | -              | -             | -              | 19,500           |
| LTA Trust               | -                | -              | 13,578        | -                | 13,578           | -                | -              | 16,975        | -              | 16,975           |
| Changing Young Lives    | 81,905           | -              | -             | -                | 81,905           | -                | -              | -             | 167,039        | 167,039          |
| Community Foundation    | -                | -              | -             | -                | -                | 12,448           | -              | -             | -              | 12,448           |
| Takedo                  | -                | 5,707          | -             | -                | 5,707            | -                | 62,780         | -             | -              | 62,780           |
| Sport England           | -                | -              | -             | -                | -                | -                | 10,350         | -             | -              | 10,350           |
| The Spirit Foundation   | -                | -              | 50,000        | -                | 50,000           | -                | -              | -             | -              | -                |
| Feeding Liverpool       | -                | 16,343         | -             | -                | 16,343           | -                | -              | -             | -              | -                |
| VOLA                    | 38,777           | -              | -             | -                | 38,777           | -                | -              | -             | -              | -                |
| Other                   | 9,805            | 12,097         | -             | 6,290            | 28,192           | 14,121           | 37,251         | -             | 15,531         | 66,903           |
|                         | <u>1,369,318</u> | <u>448,069</u> | <u>63,578</u> | <u>1,010,075</u> | <u>2,891,040</u> | <u>1,421,637</u> | <u>943,152</u> | <u>62,975</u> | <u>976,639</u> | <u>3,404,403</u> |

# EVERTON IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 5 Income from other trading activities

|                          | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------------------|------------------------------------|------------------------------------|
| Matchday income          | -                                  | 43,151                             |
| Fundraising events       | 315,270                            | 147,943                            |
| Blue Base income         | 252,145                            | 241,410                            |
| Sponsorship income       | 15,000                             | 15,000                             |
| Lotteries                | 110,625                            | 127,566                            |
|                          | <u>          </u>                  | <u>          </u>                  |
| Other trading activities | 693,040                            | 575,070                            |
|                          | <u>          </u>                  | <u>          </u>                  |

### 6 Income from investments

|                                | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------------------------|------------------------------------|------------------------------------|
| Income from listed investments | -                                  | 10,819                             |
| Interest receivable            | 6,809                              | 3,827                              |
|                                | <u>          </u>                  | <u>          </u>                  |
|                                | 6,809                              | 14,646                             |
|                                | <u>          </u>                  | <u>          </u>                  |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **7 Expenditure on raising funds**

|                                  | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <b>Fundraising and publicity</b> |                                    |                                    |
| Staging fundraising events       | 32,897                             | 66,592                             |
| Other fundraising costs          | 2,953                              | 4,152                              |
| Staff costs                      | 137,375                            | 186,220                            |
|                                  | <u>173,225</u>                     | <u>256,964</u>                     |
| <b>Trading costs</b>             |                                    |                                    |
| Blue Base costs                  | 179,109                            | 164,749                            |
| Staff costs                      | 88,730                             | 111,119                            |
| Support costs                    | 94,190                             | 92,777                             |
|                                  | <u>362,029</u>                     | <u>368,645</u>                     |
| <b>Investment management</b>     | -                                  | 5,178                              |
| <b>Total costs</b>               | <u><u>535,254</u></u>              | <u><u>630,787</u></u>              |

### **8 Expenditure on charitable activities**

|   | Education<br>2025<br>£ | Health<br>2025<br>£ | Sport<br>2025<br>£ | Youth<br>2025<br>£ | Total<br>2025<br>£ |
|---|------------------------|---------------------|--------------------|--------------------|--------------------|
| <b>Direct costs</b>                                       |                        |                     |                    |                    |                    |
| Staff costs   | 1,331,138              | 503,166             | 134,657            | 792,942            | 2,761,903          |
| Programme costs   | 81,401                 | 224,534             | 29,697             | 100,811            | 436,443            |
| Motor and travel  | 6,660                  | 4,009               | 4,964              | 6,137              | 21,770             |
| Marketing   | 15,951                 | 33,994              | -                  | 159                | 50,104             |
| Premises costs  | 2,916                  | 104,349             | -                  | 12,448             | 119,713            |
| Sundry costs  | 549                    | 426                 | 36                 | 796                | 1,807              |
|   | <u>1,438,615</u>       | <u>870,478</u>      | <u>169,354</u>     | <u>913,293</u>     | <u>3,391,740</u>   |
| <b>Share of support and governance costs (see note 9)</b> |                        |                     |                    |                    |                    |
| Support   | 518,996                | 319,098             | 60,128             | 339,273            | 1,237,495          |
| Governance  | 83,821                 | 51,536              | 9,711              | 54,795             | 199,863            |
|   | <u>2,041,432</u>       | <u>1,241,112</u>    | <u>239,193</u>     | <u>1,307,361</u>   | <u>4,829,098</u>   |
| <b>Analysis by fund</b>                                   |                        |                     |                    |                    |                    |
| Unrestricted funds  | 508,762                | 338,261             | 166,388            | 254,806            | 1,268,217          |
| Restricted funds  | 1,532,670              | 902,851             | 72,805             | 1,052,555          | 3,560,881          |
|   | <u>2,041,432</u>       | <u>1,241,112</u>    | <u>239,193</u>     | <u>1,307,361</u>   | <u>4,829,098</u>   |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **8 Expenditure on charitable activities**

**(Continued)**

| Previous year:  | Education<br>2024<br>£ | Health<br>2024<br>£ | Sport<br>2024<br>£ | Youth<br>2024<br>£ | Total<br>2024<br>£ |
|---|------------------------|---------------------|--------------------|--------------------|--------------------|
| <b>Direct costs</b>                                       |                        |                     |                    |                    |                    |
| Staff costs   | 1,315,372              | 724,063             | 171,945            | 766,733            | 2,978,113          |
| Programme costs   | 176,298                | 291,885             | 30,739             | 82,987             | 581,909            |
| Motor and travel  | 18,647                 | 7,977               | 4,890              | 8,143              | 39,657             |
| Marketing   | 11,300                 | 41,035              | -                  | 1,199              | 53,534             |
| Premises costs  | 99,761                 | -                   | 3,105              | 20,879             | 123,745            |
| Sundry costs  | -                      | 705                 | -                  | -                  | 705                |
|   | <u>1,621,378</u>       | <u>1,065,665</u>    | <u>210,679</u>     | <u>879,941</u>     | <u>3,777,663</u>   |
| <b>Share of support and governance costs (see note 9)</b> |                        |                     |                    |                    |                    |
| Support   | 549,135                | 337,630             | 63,620             | 358,976            | 1,309,361          |
| Governance  | 44,632                 | 27,441              | 5,171              | 29,176             | 106,420            |
|   | <u>2,215,145</u>       | <u>1,430,736</u>    | <u>279,470</u>     | <u>1,268,093</u>   | <u>5,193,444</u>   |
| <b>Analysis by fund</b>                                   |                        |                     |                    |                    |                    |
| Unrestricted funds  | 555,499                | 303,156             | 157,658            | 252,739            | 1,269,052          |
| Restricted funds  | 1,659,646              | 1,127,580           | 121,812            | 1,015,354          | 3,924,392          |
|   | <u>2,215,145</u>       | <u>1,430,736</u>    | <u>279,470</u>     | <u>1,268,093</u>   | <u>5,193,444</u>   |

### **9 Support costs allocated to activities**

|                          | 2025<br>£        | 2024<br>£        |
|--------------------------|------------------|------------------|
| Staff costs              | 658,273          | 625,920          |
| Depreciation             | 140,848          | 141,420          |
| Administration costs     | 506,757          | 460,172          |
| Facilities management    | 33,615           | 167,652          |
| Governance costs         | 192,055          | 113,394          |
|                          | <u>1,531,548</u> | <u>1,508,558</u> |
| <b>Analysed between:</b> |                  |                  |
| Fundraising              | 94,190           | 92,777           |
| Education                | 602,817          | 593,767          |
| Health                   | 370,634          | 365,071          |
| Sport                    | 69,839           | 68,791           |
| Youth                    | 394,068          | 388,152          |
|                          | <u>1,531,548</u> | <u>1,508,558</u> |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **9 Support costs allocated to activities**

**(Continued)**

|                                   | <b>2025</b>    | <b>2024</b>    |
|-----------------------------------|----------------|----------------|
|                                   | <b>£</b>       | <b>£</b>       |
| <b>Governance costs comprise:</b> |                |                |
| Audit fees                        | 9,000          | 7,500          |
| Accountancy                       | 4,950          | 10,310         |
| Legal and professional            | 178,105        | 95,584         |
|                                   | <u>192,055</u> | <u>113,394</u> |

### **10 Net movement in funds**

**2025**  
**£**

**2024**  
**£**

The net movement in funds is stated after charging/(crediting):

|  |                |                |
|--|----------------|----------------|
| Fees payable for the audit of the charity's financial statements | 9,000          | 7,500          |
| Depreciation of owned tangible fixed assets                      | 140,848        | 141,511        |
|  | <u>149,848</u> | <u>149,011</u> |

### **11 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### **12 Employees**

The average monthly number of employees during the year was:

|                                | <b>2025</b>   | <b>2024</b>   |
|--------------------------------|---------------|---------------|
|                                | <b>Number</b> | <b>Number</b> |
| Charitable activities          | 104           | 98            |
| Fundraising and administration | 25            | 35            |
|                                | <u>129</u>    | <u>133</u>    |

#### **Employment costs**

**2025**  
**£**

**2024**  
**£**

|                       |                  |                  |
|-----------------------|------------------|------------------|
| Wages and salaries    | 3,157,807        | 3,418,130        |
| Social security costs | 302,874          | 296,754          |
| Other pension costs   | 185,600          | 186,488          |
|                       | <u>3,646,281</u> | <u>3,901,372</u> |

Redundancy and settlement payments totalling £28,002 were made in the reporting period.

# EVERTON IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 12 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

|                    | 2025<br>Number | 2024<br>Number |
|--------------------|----------------|----------------|
| £60,001 - £70,000  | 1              | 1              |
| £70,001 - £80,000  | -              | 1              |
| £90,001 - £100,000 | 1              | -              |
|                    | <u>1</u>       | <u>2</u>       |

#### Remuneration of key management personnel

The key management personnel of the charity comprise the Chief Executive Officer, the Deputy Chief Executive Officer, the Head of Finance and Governance, the Director of Innovation and Strategy, the Director of Children and Youth Services and the Director of Adult Services.

The total amount of employee benefits received by key management personnel amounted to £456,552 (2024 £488,854).

### 13 Gains and losses on investments

|                            | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|----------------------------|------------------------------------|------------------------------------|
| Gains/(losses) arising on: |                                    |                                    |
| Sale of investments        | -                                  | 27,435                             |
|                            | <u>-</u>                           | <u>27,435</u>                      |

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **15 Tangible fixed assets**

|                                    | Freehold land<br>and buildings | Leasehold<br>land and<br>buildings | Fixtures and<br>fittings | Motor<br>vehicles | Total     |
|------------------------------------|--------------------------------|------------------------------------|--------------------------|-------------------|-----------|
|                                    | £                              | £                                  | £                        | £                 | £         |
| <b>Cost</b>                        |                                |                                    |                          |                   |           |
| At 1 July 2024                     | 1,105,488                      | 4,185,313                          | 348,691                  | 110,195           | 5,749,687 |
| Additions                          | -                              | -                                  | 5,484                    | -                 | 5,484     |
| At 30 June 2025                    | 1,105,488                      | 4,185,313                          | 354,175                  | 110,195           | 5,755,171 |
| <b>Depreciation and impairment</b> |                                |                                    |                          |                   |           |
| At 1 July 2024                     | 463,665                        | -                                  | 294,729                  | 105,665           | 864,059   |
| Depreciation charged in the year   | 22,110                         | 83,706                             | 31,865                   | 3,167             | 140,848   |
| At 30 June 2025                    | 485,775                        | 83,706                             | 326,594                  | 108,832           | 1,004,907 |
| <b>Carrying amount</b>             |                                |                                    |                          |                   |           |
| At 30 June 2025                    | 619,713                        | 4,101,607                          | 27,581                   | 1,363             | 4,750,264 |
| At 30 June 2024                    | 957,308                        | 3,869,828                          | 53,962                   | 4,530             | 4,885,628 |

### **16 Stocks**

|                               | 2025<br>£ | 2024<br>£ |
|-------------------------------|-----------|-----------|
| Raw materials and consumables | 8,657     | 6,118     |

### **17 Debtors**

|   | 2025<br>£ | 2024<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | 107,312   | 111,930   |
| Other debtors                               | 35,086    | 122,220   |
| Prepayments and accrued income              | 14,971    | 29,515    |
|   | 157,369   | 263,665   |

### **18 Loans and overdrafts**

|                         | 2025<br>£ | 2024<br>£ |
|-------------------------|-----------|-----------|
| Other loans             | 24,335    | -         |
| Payable within one year | 16,230    | -         |
| Payable after one year  | 8,105     | -         |



# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **18 Loans and overdrafts**

**(Continued)**

The charity received a 3 year loan for £25,000 from The People's Postcode Lottery. Interest is charged at 3% and is repayable by monthly instalments of £727.03 commencing in June 2025.

### **19 Creditors: amounts falling due within one year**

|                                    | Notes | 2025<br>£      | 2024<br>£      |
|------------------------------------|-------|----------------|----------------|
| Borrowings                         |       | 16,230         | -              |
| Other taxation and social security |       | 75,102         | 83,748         |
| Deferred income                    | 21    | 496,124        | 397,312        |
| Trade creditors                    |       | 107,204        | 56,790         |
| Other creditors                    |       | 40,133         | 45,213         |
| Accruals                           |       | 52,888         | 58,108         |
|                                    |       | <u>787,681</u> | <u>641,171</u> |

### **20 Creditors: amounts falling due after more than one year**

|            | 2025<br>£    | 2024<br>£ |
|------------|--------------|-----------|
| Borrowings | 8,105        | -         |
|            | <u>8,105</u> | <u>-</u>  |

### **21 Deferred income**

|                       | 2025<br>£      | 2024<br>£      |
|-----------------------|----------------|----------------|
| Other deferred income | 496,124        | 397,312        |
|                       | <u>496,124</u> | <u>397,312</u> |

Deferred income is included in the financial statements as follows:

|                                     | 2025<br>£      | 2024<br>£      |
|-------------------------------------|----------------|----------------|
| Deferred income is included within: |                |                |
| Current liabilities                 | 496,124        | 397,312        |
|                                     | <u>496,124</u> | <u>397,312</u> |
| Movements in the year:              |                |                |
| Deferred income at 1 July 2024      | 397,312        | 784,673        |
| Released from previous periods      | (397,312)      | (784,673)      |
| Resources deferred in the year      | 496,124        | 397,312        |
|                                     | <u>496,124</u> | <u>397,312</u> |
| Deferred income at 30 June 2025     | <u>496,124</u> | <u>397,312</u> |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **22 Retirement benefit schemes**

|   | <b>2025</b> | <b>2024</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| <b>Defined contribution schemes</b>                                 |             |             |
| Charge to profit or loss in respect of defined contribution schemes | 185,600     | 186,488     |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Pension contributions outstanding at 30 June 2025 amounted to £Nil (2024 £29,048).

### **23 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                            | <b>At 1 July 2024</b> | <b>Incoming resources</b> | <b>Resources expended</b> | <b>Transfers</b> | <b>At 30 June 2025</b> |
|----------------------------|-----------------------|---------------------------|---------------------------|------------------|------------------------|
|                            | <b>£</b>              | <b>£</b>                  | <b>£</b>                  | <b>£</b>         | <b>£</b>               |
| Community properties       | 3,564,056             | -                         | -                         | (73,231)         | 3,490,825              |
| Blue Family                | -                     | 19,974                    | (47,609)                  | 27,635           | -                      |
| Central office costs       | 229,839               | 41,677                    | (231,314)                 | (40,202)         | -                      |
| Children and Youth         | -                     | 90,223                    | (117,357)                 | 27,134           | -                      |
| Digital Skills Lab         | -                     | 78,868                    | (43,082)                  | -                | 35,786                 |
| Disability                 | -                     | 71,704                    | (72,803)                  | 1,099            | -                      |
| Early Interventions        | -                     | 218,945                   | (178,286)                 | (2,500)          | 38,159                 |
| Employability              | -                     | 85,145                    | (118,890)                 | 33,745           | -                      |
| Everton Veterans Hub       | -                     | 91,045                    | (89,712)                  | (1,333)          | -                      |
| Falls Prevention           | -                     | 52,417                    | (60,015)                  | 7,598            | -                      |
| Football Development       | 36,000                | 2,483                     | (38,483)                  | -                | -                      |
| Health and Wellbeing       | 8,089                 | 85,388                    | 134,789                   | 41,312           | -                      |
| Home is Where the Heart Is | 22,000                | 125,657                   | (130,463)                 | (17,194)         | -                      |
| Imagine Your Goals         | -                     | (27,827)                  | (28,562)                  | 56,389           | -                      |
| Innovation and Strategy    | -                     | 93,016                    | (154,888)                 | 61,872           | -                      |
| Pass on the Memories       | -                     | 137,130                   | (60,890)                  | (1,130)          | 75,110                 |
| People's Place             | 224,350               | 95,568                    | (352,631)                 | 60,250           | 27,537                 |
| Primary                    | -                     | 376,087                   | (376,087)                 | -                | -                      |
| Quality Assurance          | -                     | 59,999                    | (99,539)                  | 39,540           | -                      |
| Secondary                  | 14,546                | 587,375                   | (508,870)                 | (45,117)         | 47,934                 |
| Social Action              | -                     | 59,993                    | (43,706)                  | (3,716)          | 12,571                 |
| Stand Together             | -                     | 77,763                    | (75,957)                  | (1,806)          | -                      |
| Starting Well              | 19,570                | 60,697                    | (52,684)                  | (1,000)          | 26,583                 |
| Targeted Support           | 5,974                 | 180,154                   | (156,617)                 | (3,425)          | 26,086                 |
| Youth Inclusion            | 438                   | 458,204                   | (387,647)                 | (18,356)         | 52,639                 |
|                            | <u>4,124,862</u>      | <u>3,121,685</u>          | <u>(3,560,881)</u>        | <u>147,564</u>   | <u>3,833,230</u>       |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2025**

### **23 Restricted funds**

**(Continued)**

| Previous year:             | At 1 July 2023   | Incoming resources | Resources expended | Transfers      | At 30 June 2024  |
|----------------------------|------------------|--------------------|--------------------|----------------|------------------|
|                            | £                | £                  | £                  | £              | £                |
| Community properties       | 3,642,081        | -                  | -                  | (78,025)       | 3,564,056        |
| Blue Family                | 123,558          | 144,728            | (268,286)          | -              | -                |
| Central office costs       | -                | 229,205            | (19,563)           | 20,197         | 229,839          |
| Digital Skills Lab         | -                | 88,969             | (99,175)           | 10,206         | -                |
| Disability                 | 2,800            | 65,226             | (121,811)          | 53,785         | -                |
| Employability              | -                | 111,581            | (111,581)          | -              | -                |
| Everton Veterans Hub       | 5,935            | 117,495            | (148,145)          | 24,715         | -                |
| Falls Prevention           | -                | 37,702             | (49,553)           | 11,851         | -                |
| Football Development       | 6,250            | 12,120             | (40,718)           | 58,348         | 36,000           |
| Health and Wellbeing       | -                | 203,739            | (195,650)          | -              | 8,089            |
| Home is Where the Heart Is | -                | 42,225             | (204,321)          | 184,096        | 22,000           |
| Imagine Your Goals         | -                | 5,070              | (41,811)           | 36,741         | -                |
| Innovation and Strategy    | -                | 189,628            | (196,026)          | 6,398          | -                |
| Lifelong Learning          | -                | 35,222             | (150,779)          | 115,557        | -                |
| National Citizen Service   | -                | 167,039            | (167,039)          | -              | -                |
| Neighbourhood              | -                | 30,805             | (30,805)           | -              | -                |
| Pass on the Memories       | -                | 35,492             | (50,478)           | 14,986         | -                |
| People's Place             | 234,282          | 263,710            | (273,642)          | -              | 224,350          |
| Primary                    | -                | 344,876            | (344,876)          | -              | -                |
| Quality Assurance          | -                | 2,900              | (89,702)           | 86,802         | -                |
| Secondary                  | -                | 405,022            | (390,476)          | -              | 14,546           |
| Stand Together             | -                | 53,529             | (64,009)           | 10,480         | -                |
| Starting Well              | -                | 69,517             | (49,947)           | -              | 19,570           |
| Targeted Support           | -                | 421,618            | (414,740)          | (904)          | 5,974            |
| Twinning                   | 18,800           | (193)              | (23,632)           | 5,025          | -                |
| Youth Inclusion            | -                | 372,175            | (371,737)          | -              | 438              |
| Youth Support              | -                | 2,362              | (5,890)            | 3,528          | -                |
|                            | <u>4,033,706</u> | <u>3,451,762</u>   | <u>(3,924,392)</u> | <u>563,786</u> | <u>4,124,862</u> |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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#### **23 Restricted funds**

**(Continued)**

##### **Community Properties**

This fund represents community properties which have been grant funded. The fund will be reduced each year in line with the related depreciation charges.

##### **Blue Family**

Funded by Feeding Liverpool, the Arnold Clark Community Fund and donations, this programme provides a food pantry and outreach programme to the most vulnerable, socially isolated and at-risk members of the community.

##### **Central Office Costs**

Supported the Premier League, the Liverpool Charity and Voluntary Service and the National Lottery, this function provides administrative support to the charity and delivers lifesaving skills and first aid training to community members.

##### **Children and Youth**

Funded by the Steve Morgan Foundation, the area focuses on our impact model's five interlocking themes: education, pathways, support, community, and health and wellbeing. Through these themes, the programme provide holistic support for children and young people, creating positive opportunities, strengthening connections, and promoting both physical and mental wellbeing to deliver meaningful, lasting impact.

##### **Digital Skills Lab**

Funded by the Steve Morgan Foundation and AstraZeneca, this programme improves digital and maths skills along with problem solving, critical thinking, resilience and team working. It aims to enhance the interest of disadvantaged groups of young people in STEAM (Science, Technology, Engineering, Arts and Maths) careers with the aim to bridge the widening STEM skills gap across the Liverpool City Region.

##### **Disability**

Funded by the Spirit Foundation and Lawn Tennis Association, this programme includes projects that support children, young people and adults with various disabilities including learning, sensory and physical. Provision includes weekly sessions in schools and community settings alongside football teams that train weekly and compete in various regional, national and international tournaments.

##### **Early Interventions**

Funded by the Premier League, the Steve Morgan Foundation and Home Office, this programme supports young people who are at risk of offending or have offended.

##### **Employability**

Funded by the Steve Morgan Foundation, the King's Trust and the UK Shared Prosperity Fund, this programme aims to provide disadvantaged young persons and children transitioning leaving formal education with the skills to secure, and pathways into, employment.

##### **Everton Veterans**

Funded by the National Lottery, the Armed Forces Covenant and donations, this programme supports military veterans who have returned to civilian life and might be at risk of developing poor physical and/or mental health. This project supports with health improvement, education and employment.

##### **Falls Prevention**

Funded by Knowsley Borough Council, this programme delivers a series of low-impact physical activity sessions for residents across Knowsley, who are at risk of falls.

##### **Football Development**

Funded by the Steve Morgan Foundation and established local partnerships, this programme is dedicated to growing football at grassroots, youth and community levels. It looks to increase engagement in sport by promoting positive change and health lifestyles through a wide range of football-related pathways.

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

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#### **23 Restricted funds**

**(Continued)**

##### **Health Interventions**

Funded by the Steve Morgan Foundation, the Premier League and Rugby League Cares, these programmes support participants who are experiencing, or at risk of, mental health difficulties, while also increasing mental health awareness and literacy across the wider community. Through targeted sessions and workshops, participants learn how to understand and look after their mental wellbeing, recognise the signs when someone may be struggling, and respond appropriately. The programmes also promote physical health and wellbeing, recognising the strong link between physical activity and positive mental health. Additional support is available for neurodiverse young people, including QB testing.

##### **Home Is Where the Heart Is**

Funded by Home Office, the Steve Morgan Foundation, the Liverpool Charity and Voluntary Service and specific fundraising activities, this programme develops a supported living initiative for homeless young people and young people at risk of homelessness.

##### **Imagine Your Goals**

Funded by donations, this programme supports males and females aged 18+ with various mental health conditions referred from MerseyCare. Weekly sessions take place across Merseyside, including football and fitness sessions alongside providing training, volunteering and employment opportunities for participants.

##### **Innovation and Strategy**

Supported by donations, fundraising activities, the Premier League, the Steve Morgan Foundation and the Postcode Lottery Boost Fund to contribute towards the creation of an Events Manager role, this function focuses on sustainability and growth the development of fundraising initiatives, corporate partnerships, trading activities, volunteer support, data management and marketing and communications.

##### **Pass on the Memories**

Supported by Christopher Ward, this programme provides a range of activities to older community members who have, or are at risk of developing, dementia or social isolation, providing enrichment to participants and as a support system for carers.

##### **People's Place**

Funded by the Premier League, the Steve Morgan Foundation, Takeda and the National Lottery, the People's Place is a purpose-built physical and mental health hub, which houses a range of projects to improve the physical and mental health of the local population. The programmes within the People's Place bring together physical and mental health to improve the overall wellbeing of people and improve health outcomes.

##### **Primary**

Funded by the Premier League and Steve Morgan Foundation, this is a national curriculum-linked education programme using the appeal of the Premier League and Everton Football Club to inspire primary school children to learn, be active and develop important skills.

##### **Quality Assurance**

Funded by the Premier League, the Quality Assurance function oversees programme delivery to ensure it is delivered to the highest standard and in accordance with best practices and safety standards.

##### **Secondary**

Funded by the Premier League, the Steve Morgan Foundation and NCS, this is a national curriculum-linked education programme using the appeal of the Premier League and Everton Football Club to inspire secondary school children to learn, be active and develop important skills.

##### **Social Action**

Funded by the Steve Morgan Foundation, this programme empowers young people to make a positive difference in their communities, including providing enrichment opportunities that build skills, confidence, and a strong sense of belonging.

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 30 JUNE 2025**

#### **23 Restricted funds**

**(Continued)**

##### **Stand Together**

Funded by donations, the Premier League and Merseysidecare, this programme supports men and women aged 70+ who have been identified as socially isolated. Participants attend weekly sessions at the Blue Base alongside regular visits to various Merseyside attractions and landmarks.

##### **Starting Well**

Funded by PSS and Liverpool City Council, this programme supports new parents with the transition into parenthood to help prevent poor physical health and/or mental health from developing. A strong focus is on improving health outcomes for the whole family.

##### **Targeted Support**

Funded by the Premier League, the Steve Morgan Foundation and Home Office, this programme supports young people with neurodiverse, SEND, and complex needs through bespoke support packages, including 1:1 and group sessions. It promotes physical, emotional, social, and educational development, helping to build stronger connections between participants, communities, and players, whilst tackling inequalities, raising aspirations, and inspiring positive change.

##### **Youth Inclusion**

Funded by the Premier League, the Steve Morgan Foundation, the Duke of Edinburgh, Merseyside Police and PCC, the programme inspires young people to achieve their potential and improve their wellbeing by using the power of football to engage them in positive activities and develop key life skills. It delivers free football, multi-sports, dance/arts, personal development, and educational sessions for 8–18-year-olds across Merseyside, with a focus on supporting those at risk of anti-social behaviour, crime, or social exclusion.

#### **24 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 July 2024        | Incoming resources        | Resources expended        | Transfers        | Gains and losses        | At 30 June 2025        |
|-----------------------|-----------------------|---------------------------|---------------------------|------------------|-------------------------|------------------------|
|                       | £                     | £                         | £                         | £                | £                       | £                      |
| Community Properties  | 1,262,981             | -                         | -                         | (32,585)         | -                       | 1,230,396              |
| General funds         | 334,390               | 2,222,810                 | (1,803,471)               | (114,979)        | -                       | 638,750                |
|                       | <u>1,597,371</u>      | <u>2,222,810</u>          | <u>(1,803,471)</u>        | <u>(147,564)</u> | <u>-</u>                | <u>1,869,146</u>       |
| <b>Previous year:</b> | <b>At 1 July 2023</b> | <b>Incoming resources</b> | <b>Resources expended</b> | <b>Transfers</b> | <b>Gains and losses</b> | <b>At 30 June 2024</b> |
|                       | £                     | £                         | £                         | £                | £                       | £                      |
| Community Properties  | 1,274,554             | -                         | (30,035)                  | 18,462           | -                       | 1,262,981              |
| General funds         | 843,661               | 1,915,349                 | (1,869,804)               | (582,251)        | 27,435                  | 334,390                |
|                       | <u>2,118,215</u>      | <u>1,915,349</u>          | <u>(1,899,839)</u>        | <u>(563,789)</u> | <u>27,435</u>           | <u>1,597,371</u>       |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **25 Analysis of net assets between funds**

|                              | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 30 June 2025:</b>      |                                    |                                  |                    |
| Tangible assets              | 1,259,439                          | 3,490,825                        | 4,750,264          |
| Current assets/(liabilities) | 617,812                            | 342,405                          | 960,217            |
| Long term liabilities        | (8,105)                            | -                                | (8,105)            |
|                              | <u>1,869,146</u>                   | <u>3,833,230</u>                 | <u>5,702,376</u>   |
|                              |                                    |                                  |                    |
|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
| <b>At 30 June 2024:</b>      |                                    |                                  |                    |
| Tangible assets              | 1,321,572                          | 3,564,056                        | 4,885,628          |
| Current assets/(liabilities) | 275,799                            | 560,806                          | 836,605            |
|                              | <u>1,597,371</u>                   | <u>4,124,862</u>                 | <u>5,722,233</u>   |

# **EVERTON IN THE COMMUNITY**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 30 JUNE 2025**

### **26 Related party transactions**

Everton in the Community is the charitable arm of Everton Football Club. During the year Everton Football Club donated £360,000 (2024 £360,000) towards the operational costs of the charity. In addition Everton Football Club incurred operating costs amounting to £510,790 (2024 £367,483). These costs are included as donations and support costs.

| <b>27 Cash generated from/(absorbed by) operations</b>            | <b>2025</b>    | <b>2024</b>      |
|---|----------------|------------------|
|   | <b>£</b>       | <b>£</b>         |
| Deficit for the year  | (19,857)       | (429,685)        |
| <b>Adjustments for:</b>   |                |                  |
| Investment income recognised in statement of financial activities | (6,809)        | (14,646)         |
| Gain on disposal of investments                                   | -              | (27,435)         |
| Depreciation and impairment of tangible fixed assets              | 140,848        | 141,420          |
| <b>Movements in working capital:</b>                              |                |                  |
| (Increase)/decrease in stocks                                     | (2,539)        | 572              |
| Decrease in debtors   | 106,296        | 125,694          |
| Increase/(decrease) in creditors                                  | 31,468         | (59,877)         |
| Increase/(decrease) in deferred income                            | 98,812         | (387,361)        |
| <b>Cash generated from/(absorbed by) operations</b>               | <b>348,219</b> | <b>(651,318)</b> |

### **28 Analysis of changes in net funds**

|  | <b>At 1 July 2024</b> | <b>Cash flows</b> | <b>At 30 June 2025</b> |
|--|-----------------------|-------------------|------------------------|
|  | <b>£</b>              | <b>£</b>          | <b>£</b>               |
| Cash at bank and in hand                   | 1,207,993             | 373,879           | 1,581,872              |
| Loans falling due within one year          | -                     | (16,230)          | (16,230)               |
| Loans falling due after more than one year | -                     | (8,105)           | (8,105)                |
|  | <b>1,207,993</b>      | <b>349,544</b>    | <b>1,557,537</b>       |