

ST ANDREW'S COMMUNITY NETWORK

REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 30TH MARCH 2022

Company Number: 04918017
Charity Number: 1105307

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ST ANDREW'S COMMUNITY NETWORK

CHAIR'S ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2022

2021-22 has been another extraordinary year for St Andrew's Community Network. We have faced adversity in many forms, but also responded brilliantly to this adversity through growth. We have been blessed by the huge contribution of our volunteers and supporters as well as through the hard work and dedication of our growing staff team.

Last year, we saw a massive groundswell of generosity from the general public, this year we have focused on using this resource to increase and improve our support offer.

This set of accounts shows the growth of our response to the increased hardship the least well off in our communities are facing.


- We have increased the number of community pantries to 11 and weekly shops saved members more than £347,000
- We re-structured our Money Advice and Food Teams and bolstered their numbers to better support our communities
- We brought in a dedicated Finance and Resources Manager to support the growing infrastructure

Whilst we look forward to this next period, we know that it will be challenging as the cost of living continues to rise, wages remain largely stagnant and hardship creeps ever closer to ordinary working families.

We remain indebted to our grant funders for their continued support, without which none of the above would be possible.

As we approach our 20-year anniversary, we reflect on thousands of lives changed through the network of churches and community centers we have built. This solid network is based on trust and collaboration rooted in the Christian faith that impacts on our day-to-day work.

We will continue to look to the future and seek new and innovative ways to offer support to the least, the last and the lost.

 7.11.22
.....
Andrew J Pollard
Chair

ST ANDREW'S COMMUNITY NETWORK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2022

The trustees are pleased to present their annual report for the year ended 30th March 2022

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

To promote, for the public benefit, charitable purposes as the trustees shall in their absolute discretion think fit, including in particular but not so as to bind the generality of the foregoing for the public benefit:

- To advance education and enhance employment and training opportunities
- To promote healthy living and to relieve poverty, sickness, and distress through the delivery of community-based services delivered in Merseyside, in particular (but not exclusively) which may include:
 - A debt advice service to assist members of the community to manage and reduce debt and to maximise their income and so relieve poverty
 - A food bank service to provide practical assistance in the relief of poverty and the promotion of healthy living
 - And such other activities that relieve poverty, sickness and distress and promote healthy living as the trustees shall from time to time determine
- To operate community, recreational and leisure time facilities in and around the community of the church of St Andrew's Clubmoor Liverpool, and in surrounding districts, for the benefit of the community in Clubmoor in particular, but not exclusively; with the object of improving their conditions and quality of life without distinction of sex, race, political, religious, or other opinion provided. The charity shall be non-party political and shall promote equality of opportunity.

When planning our activities for the period, the trustees have considered the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

In the financial year 2021/22 we have delivered the following:

- 513 people supported with debt advice of which 383 were new clients.
- 72 people were supported with money education.
- Supported people to manage £6,896,461.10 of debts and reduced / relieved £806,921.04 of debt.
- 83% of people we supported with money reported increases in their wellbeing.
- 10,526 people supported with 3 days of emergency food though 4,591 discreet vouchers. We have distributed 114,393Kg of emergency food.
- 1,200 members of Your Local Pantries, with 17,357 separate visits. This represents a saving on food bills of £347,313.
- 350 people volunteered across our Network last year.
- 70 people gained new qualifications or received training during the year including training 3 new debt advisors

ST ANDREW'S COMMUNITY NETWORK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2022

Financial report

The income for the year was £851,106 (2021: £1,496,276) of which £216,450 (2021: £819,619), related to funding for projects upon which restrictions are placed.

Total expenditure in the year is £885,598 (2021: £914,861), giving a deficit for the year of £34,492 (2021: surplus £581,415).

At 30th March 2022 the charitable company's reserves stood at £875,131 (2021: £909,623) of which £344,626 (2021: £579,798) represented restricted funds.

2020/2021 was an unprecedented year financially due to the impact of Covid 19 and the incredible funds that were generated as a result. 2021/2022 saw a reduction in income but remained 48% higher than pre-pandemic levels.

Expenditure remained in line with the previous year as the need for support continues to be high both in terms of food poverty and debt support.

As a result, we have seen a slight reduction in reserves which had been anticipated and was not significant.

We are grateful to the organisation who have generously supported us including Liverpool City Council, Steve Morgan Foundation, Tudor Trust, LFC Foundation, Everton in the Community, Fans Supporting Foodbanks, Henry Smith Charity, NH Foods, Trussell Trust, Torus Foundation and Sainsburys.

A large proportion of our income, which covers increased food costs came from the general public, and we thank those involved with the Fans Supporting Foodbanks and Liverpool and Everton Football Clubs for continuing to profile the issue of food insecurity in our communities.

This is the fifth year we have financially valued donated food. This food is donated by the public to support those who are hungry. Many of these have come from corporate and individual donors who have arranged wholesale deliveries. This substantially affects our overall income and expenditure account and balance sheet, and it is important for anyone analyzing these accounts to understand food vs financial volume.

We have continued our partnership working across the city on food and money with Feeding Liverpool and Citizens Advice Liverpool to name just two. We were very proud to be heavily involved in the creation and launch of the Good Food Plan for the city, the first of its kind in the UK and will continue to work with Feeding Liverpool to address food insecurity across the city.

Covid-19 impact

Covid-19 continued to disrupt our operation throughout the financial year and throughout the period we continued to operate adapted services and met our charitable objectives.

We undertook thorough risk assessments of our activities in collaboration with Liverpool's Public Health team, including in those center's affiliated with us to provide debt and food support.

A significant impact has been the reduction in food donations from supermarkets as people are shopping on-line. We are working to mitigate this by increasing collections with workplaces cross the city.

ST ANDREW'S COMMUNITY NETWORK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2022

Risk Management

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 major risks.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' total running costs should no further funding be received.

As at the end of the financial year the unrestricted funds, excluding foodbank stock, totalled £514,743 (2021: £283,905). The charitable company requires £31,478 for redundancy provision, £164,256 for three months total running costs. (Total £195,734) see note 11 for designated funds.

With the current uncertainties surrounding increased cost of living, the remaining £334,771 will be held as unrestricted reserves to allow the charitable company to in staff to help the community with the anticipated increase in financial hardship

Plans for the future

Our long-standing Chief Executive, Kevin Peacock, moved to new fields in April 2022 and we express our sincere thanks for all his incredible work over his time at the Network.

As we move into the new financial year we are continuing to strengthen the team and have appointed a new Chief Executive who brings a wealth of experience along with a Finance and Resources Manager to support our continued growth and complexity of the organisation.

We have also restructured our food and money teams to support the increased number of pantries and the growing need to source food as well as the anticipated increase in financial hardship that seems inevitable as we enter a sustained period of austerity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 1st October 2003 as Clubmoor Community Support and registered as a charity on 4th August 2004. The company was renamed St Andrew's Community Network on 14th August 2012. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 1st October 2003, amended by special resolution dated 13th February 2013.

The Parochial Church Council of Clubmoor St Andrews is entitled to appoint and remove up to, but not exceeding, five individuals from the office of director. These appointments do not require an ordinary resolution. Other individuals may be elected as directors by ordinary resolution at any general meeting.

ST ANDREW'S COMMUNITY NETWORK
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name: St Andrew's Community Network

Company Number: 04918017

Charity Number: 1105307

Registered Office: 16 Larkhill Lane
Clubmoor
Liverpool
Merseyside
L13 9BR

Trustees: M S Addis
P Beesley
B Bellew
P Copland (Appointed 1st August 2022)
Rev J Green
Rev T Griffiths (Resigned 1st August 2022)
A J Pollard
D A Reynolds
Dr H Reynolds (Resigned 1st November 2021)
Dr A Richman


Company Secretary: M S Addis

Chief Executive Officer: K Peacock (Resigned 29th April 2022)
R Jones (Appointed 5th September 2022)

Independent Examiner: Paula Sanchez, ACCA
c/o LCVS,
151 Dale Street,
Liverpool,
L2 2AH

Bankers: The Co-Operative Bank PLC
P.O. Box 250
WN8 6WT

Signed on behalf of the Board of Trustees


.....
A J Pollard
Director

Date: 7th November 2022

ST ANDREW'S COMMUNITY NETWORK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

By the Order of the board,

Michelle S. Addis

.....
Michelle S Addis
Company Secretary

176 Queens Drive
Clubmoor
Liverpool
L13 0AL

Date: 07/11/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK

Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 30th March 2022, which are set out on pages 9 to 28.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) (Regulation 31(f)) also on the 22nd April 2021 an audit dispensation was granted by the Charity Commission and an independent examination is needed instead.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: c/o LCVS, 151 Dale Street, Liverpool, L2 2AH

Dated: **14th November 2022**

ST ANDREW'S COMMUNITY NETWORK
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 30TH MARCH 2022

	Notes	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
Income and Endowments from:		£	£	£	£
Donations and legacies	3a	384,642	-	384,642	540,876
Charitable activities	3b	210,941	216,450	427,391	912,420
Other trading activities	3c	39,073	-	39,073	42,980
Total income		634,656	216,450	851,106	1,496,276
Expenditure on:					
Charitable activities	4	433,976	451,622	885,598	914,861
Total expenditure		433,976	451,622	885,598	914,861
Net income/(expenditure), net movements in funds		200,680	(235,172)	(34,492)	581,415
Reconciliation of Funds					
Fund balances brought forward	11,12	329,825	579,798	909,623	328,208
Fund balances carried forward	10-12	530,505	344,626	875,131	909,623

The notes on pages 12 to 28 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

ST ANDREW'S COMMUNITY NETWORK
BALANCE SHEET AS AT 30TH MARCH 2022

Company Number: 04918017

	Notes	30 th March 2022	30 th March 2021
		£	£
Fixed assets			
Tangible fixed assets	5	92,595	50,274
Current assets			
Stock	6	15,760	45,920
Debtors	7	64,076	28,707
Cash at bank and in hand		726,826	851,554
		806,662	926,181
Current liabilities			
Creditors: amounts falling due within one year	8	(24,126)	(66,832)
Net current assets		782,536	859,349
Total assets less current liabilities		875,131	909,623
		=====	=====
Funds:			
Unrestricted funds	11,12	530,505	329,825
Restricted funds	11,13	344,626	579,798
		875,131	909,623
		=====	=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

For the last year accounts on the 22nd of April 2021 an audit dispensation was granted by the Charity Commission for the period under regulation 34(3) (b) of the Charities (Accounts and Reports) Regulation 2008.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 7th November 2022, and signed on their behalf by:

A J Pollard

A J Pollard
Chair

ST ANDREW'S COMMUNITY NETWORK

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH MARCH 2022

	Notes	30 th March 2022		30 th March 2021	
		£	£	£	£
Cash flows from operating activities					
Cash (used)/generated from operations	15		(63,173)		643,176
Investing activities					
Purchase of tangible fixed assets		(61,555)		(40,608)	
Proceeds from sale of equipment		-		900	
		-----		-----	
Net cash (used in) investing activities			(61,555)		(39,708)
Net cash generated from financing activities			-		-
			-----		-----
Net increase in cash and cash equivalents			(124,728)		603,468
Cash and cash equivalents at beginning of year			851,554		248,086
			-----		-----
Cash and cash equivalents at end of year			726,826		851,554
			=====		=====

Represented by:

	30 th March 2022		30 th March 2021	
	£	£	£	£
Cash at bank and in hand		726,826		851,554
		=====		=====

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

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

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities (also including foodbank items, valued based on national guidance at £1.75 per kg, see note 6) is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to Satellite, training income and transport hire and is recognised when the amount is certain.

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure, including foodbank items distributed (valued at £1.75 (2020: £1.75 per kg, see note 6) to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £500 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixtures and fittings	25% per annum straight line basis
Computer Equipment	25% per annum straight line basis
Motor Vehicles	25% per annum reducing balance basis

Stock

Stocks are items that will be used by the charitable company in providing a foodbank. Stocks include donated food held for distribution to beneficiaries. Donated food is calculated at £1.75 per Kg (2021: £1.75per Kg) as per The Trussell Trust guidelines.

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.

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.

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

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 period are not amortised.

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 receipts discounted at a market rate of interest. Financial liabilities classified as payable within one period are not amortised.

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

Derecognition of financial liabilities

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

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 on-going 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.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

ST ANDREW'S COMMUNITY NETWORK**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022**

3. Income and endowments:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and legacies				
Donations	142,870	-	142,870	229,719
Gift Aid	59,092	-	59,092	-
General grants	3,500	-	3,500	-
Foodbank – Donated Food	179,180	-	179,180	311,157
	-----	-----	-----	-----
	384,642	-	384,642	540,876
	=====	=====	=====	=====

Donations and legacies income for 2021 related wholly to unrestricted fund

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
b. Charitable activities				
Albert Gubay Charitable Trust	-	-	-	20,000
Asda Large Grant	-	10,466	10,466	10,707
Fans Supporting Foodbanks Restricted Donations	-	-	-	334,005
Fans Supporting Foodbanks Donations	125,673	-	125,673	-
Henry Smith Charity	-	14,500	14,500	14,500
HMRC Job Retention Scheme	1,739	-	1,739	2,178
Kick Starters	14,711	-	14,711	-
LCR Cares Covid 19 Community Support Fund	-	-	-	4,947
LCVS Covid Support	-	2,814	2,814	-
Liverpool City Council	-	-	-	54,350
Liverpool City Council Business Support Grant	-	-	-	37,335
Liverpool City Council - Community Resource Grant	-	10,000	10,000	10,000
Liverpool City Council – Hardship Fund	-	-	-	13,915
Liverpool City Council – Neighbourhood Fund - Kirkdale	-	10,000	10,000	-
Liverpool FC Foundation	-	-	-	147,555
Mayoral Inclusive Growth Fund	-	30,000	30,000	-
Mayoral Neighbourhood Fund	-	-	-	6,000
Mayoral Neighbourhood Fund Covid Grant	-	-	-	2,000
Money Advice income	7,305	-	7,305	-
-National Lottery Community Fund	-	-	-	14,834
Coronavirus Community Support Fund	-	-	-	-
Pantry income	61,513	-	61,513	28,234
Peter Moore Foundation - Allotment project	-	15,300	15,300	-
Peter Moore Foundation Covid 19	-	1,000	1,000	-
Reach Fund Grant	-	-	-	12,110
Sainsbury Helping Everyone Eat Better Community Grant Fund	-	1,000	1,000	-
Service income	-	-	-	25,054
Steve Morgan Foundation	-	30,000	30,000	30,000
Steve Morgan Foundation – DGLG Project	-	35,093	35,093	51,642
Steve Morgan Foundation –Reimi Rainbows	-	-	-	5,580
Torus Foundation	-	4,000	4,000	5,000
Trussell Trust	-	5,893	5,893	5,026
Trussell Trust – Money Advice Project	-	43,206	43,206	42,547
Tudor Trust	-	-	-	30,000
Tudor Trust Covid 19 Grant	-	-	-	4,000
West Derby Waste Land Charity – Eco Stations	-	3,000	3,000	-
Workers Education Association	-	178	178	901
	210,941	216,450	427,391	912,420

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

Income from charitable activities in 2021 comprised £92,801 for unrestricted funds and £819,619 related to restricted funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
c. Other trading activities				
Fundraising income	26,519	-	26,519	27,212
Recycling income	54	-	54	33
Satellite income	12,500	-	12,500	15,735
	-----	-----	-----	-----
	39,073	-	39,073	42,980
	=====	=====	=====	=====

Other trading activities Income for 2021 related wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To advance education and employment and to promote healthy living and to relieve poverty	756,474	129,124	885,598	914,861
	=====	=====	=====	=====

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

a. Analysed as follows:

	2022	2021
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	286,561	211,921
Pension	7,787	5,025
Staff other costs	7,045	4,065
Office costs	12,106	9,126
Building running costs	29,374	20,342
Pantry costs	92,416	51,583
Activities, events, and project costs	592	10,190
Education and training	65	120
Donations	35,547	47,302
Equipment	9,256	5,081
Volunteer expenses	3,821	2,124
Refreshments and catering	867	985
Food purchased for food bank distribution	38,933	115,885
Delivery costs	1,633	-
Re-distributed food donation	209,340	343,086
Sessional fees	5,377	898
Consultancy fee	-	3,942
Van and motor expenses	15,754	11,594
	756,474	843,269
	-----	-----
	2022	2021
	£	£
<i>Support & governance costs:</i>		
Staff salary costs	47,410	40,800
Pension	3,425	3,206
Insurance	5,626	5,475
Advertising and publicity	1,808	1,072
Sundry expenses	-	70
Subscriptions, memberships, and publications	27,619	1,928
Professional fees	5,615	7,438
Grant returned to funder	15,613	-
Loss on disposal of fixed assets	-	236
Pension fine	413	-
Bank charges	-	55
Payroll fees	757	1,414
Accountancy	1,605	1,150
Depreciation	19,233	8,748
	129,124	71,592
	-----	-----
Total expenditure on charitable activities	885,598	914,861
	=====	=====

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

£451,622 (2021: £391,495) of the above expenditure relates to restricted funding.

b. Staff Costs	2022	2021
	£	£
Gross wages and salaries	315,336	240,458
Social security costs	18,635	12,263
Pension costs	11,212	8,231
	-----	-----
	345,183	260,952
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	14.3	8.9
	=====	=====

No employee received emoluments of more than £60,000 during the year (2021: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2021: £nil).

5. Tangible fixed assets

	Motor Vehicles	Fixtures and fittings	Computer Equipment	Total
Cost:	£	£	£	£
Balance at 31 st March 2021	44,319	33,520	6,303	84,142
Additions in the year	55,490	5,475	589	61,554
Disposals in the year	(-)	(1,524)	(858)	(2,382)
	-----	-----	-----	-----
Balance at 30 th March 2022	99,809	37,471	6,034	143,314
	=====	=====	=====	=====
Depreciation:				
Balance at 31 st March 2021	13,543	14,022	6,303	33,868
Charge for the year	11,693	7,491	49	19,233
Disposals in the year	(-)	(1,524)	(858)	(2,382)
	-----	-----	-----	-----
Balance at 30 th March 2022	25,236	19,989	5,494	50,719
	=====	=====	=====	=====
Net Book Value:				
Balance at 30 th March 2022	74,573	17,482	540	92,595
	=====	=====	=====	=====
Balance at 30 th March 2021	30,776	19,498	-	50,274
	=====	=====	=====	=====

ST ANDREW'S COMMUNITY NETWORK**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022****6. Stock**

	2022	2021
	£	£
Opening balance	45,920	77,849
Donated food received	179,180	311,157
Donated food distributed	(209,340)	(343,086)
	-----	-----
Closing balance	15,760	45,920
	=====	=====

Donated food is calculated at £1.75 per Kg (2021: 1.75 per Kg) as per The Trussell Trust guidelines.

The Charity does not receive any monetary value from this stock - all items of food received are distributed to foodbank clients.

7. Debtors

	2022	2021
	£	£
Debtors	62,893	27,769
Prepayments	1,183	938
	-----	-----
	64,076	28,707
	=====	=====

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	8,526	30,605
Deferred income (Note 9)	-	2,500
Other creditors	15,600	33,727
	-----	-----
	24,126	66,832
	=====	=====

9. Deferred income

	2022	2021
	£	£
Balance at 31st March 2021	2,500	-
Amount deferred in the year	-	2,500
Amount released to incoming resources	(2,500)	-
	-----	-----
Balance at 30th March 2022	-	2,500
	=====	=====

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

10. Financial Instruments		2022	2021
		£	£
Carrying amount of financial assets:			
Measured at cost		806,662	926,181
		=====	=====
Carrying amount of financial liabilities:			
Measured at cost		24,126	64,332
		=====	=====
11. Analysis of net assets between funds			
Year End 2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	24,517	310,254	334,771
Designated fund	-	195,734	195,734
	-----	-----	-----
	24,517	505,988	530,505
	-----	-----	-----
Restricted Funds			
Cobalt Housing	116	7	123
Fans Supporting Foodbanks Restricted	44,103	172,074	216,177
Donations	-	2,814	2,814
LCVS Covid Support	-	568	1,029
Liverpool City Council - Foodbank	461	2,114	2,114
Mayor's Office	-	10,000	10,000
Liverpool City Council - Neighbourhood Fund- Clubmoor	-	26,844	43,216
Liverpool City Council - Neighbourhood Fund- Kirkdale	-	9,956	9,956
Liverpool FC Foundation	16,372	-	6,897
Mayoral Inclusive Growth Fund	-	971	971
Peter Moore Foundation	6,897	1,000	1,000
Reach Fund Grant	-	4,000	4,000
Sainsbury Helping Everyone Eat Better	-	19	19
Community Grant Fund	-	34,090	34,090
Torus Foundation	-	3	3
Trussell Trust	-	1,893	1,893
Trussell Trust - Money Advice Project	-	4,092	4,092
Tudor Trust	-	3,000	3,000
Tudor Trust Covid 19 Grant	-	1,483	1,612
UnLtd Star People Award	-	1,620	1,620
West Derby Waste Land – Eco Station	-		
West Derby Waste Land Charity - Money Education	129		
West Derby Waste Land Charity - North	-		
Liverpool Foodbank	-		
	-----	-----	-----
	68,078	276,548	344,626
	-----	-----	-----
Totals	92,595	782,536	875,131
	=====	=====	=====

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

Year End 2021	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£
General Fund	4,344	154,822	159,166
Designated fund	-	170,659	170,659
	-----	-----	-----
	4,344	325,481	329,825
	-----	-----	-----
Restricted Funds			
Asda Large Grant	-	1,160	1,160
Cobalt Housing	232	-	232
Fans Supporting Foodbanks Restricted Donations	21,582	296,056	317,638
Henry Smith Charity	-	14,467	14,467
LCR Cares Covid 19 Community Support Fund	-	70	70
Liverpool City Council	-	8,118	8,118
Liverpool City Council - Foodbank	-	1,135	1,135
Mayor's Office	-		
Liverpool City Council - Hardship Fund	-	5,080	5,080
Liverpool City Council - Neighbourhood Fund- Clubmoor	-	2,114	2,114
Liverpool FC Foundation	14,661	97,335	111,996
Mayoral Neighbourhood Fund Covid Grant	-	297	297
Mayor's Hope Fund	-	4,397	4,397
Peter Moore Foundation	9,196	1,462	10,658
Peter Moore Foundation Covid 19	-	18,594	18,594
Reach Fund Grant	-	3,261	3,261
Torus Foundation	-	3,366	3,366
Trussell Trust	-	5,026	5,026
Trussell Trust - Money Advice Project	-	30,992	30,992
Tudor Trust	-	30,088	30,088
Tudor Trust Covid 19 Grant	-	3,244	3,244
UnLtd Star People Award	-	4,092	4,092
West Derby Waste Land Charity - Money Education	259	1,482	1,741
West Derby Waste Land Charity - North Liverpool Foodbank	-	1,620	1,620
Workers Education Association	-	412	412
	-----	-----	-----
	45,930	533,868	579,798
	-----	-----	-----
Totals	50,274	859,349	909,623
	=====	=====	=====

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

12. Unrestricted Funds

Year End 2022	Funds at Beginning of year £	Movements in the year			Funds at End of year £
		Income	Expenditure	Transfers	
		£	£	£	
General Fund	159,166	634,656	(433,976)	(25,919)	333,927
Designated Fund	170,659	-	(-)	25,919	196,578
	<u>329,825</u>	<u>634,656</u>	<u>(433,976)</u>	<u>-</u>	<u>530,505</u>
	=====	=====	=====	=====	=====

Year End 2021	Funds at Beginning of year £	Movements in the year			Funds at End of year £
		Income	Expenditure	Transfers	
		£	£	£	
General Fund	71,977	676,657	(523,366)	(66,102)	159,166
Designated Fund	104,557	-	(-)	66,102	170,659
	<u>176,534</u>	<u>676,657</u>	<u>(523,366)</u>	<u>-</u>	<u>329,825</u>
	=====	=====	=====	=====	=====

General Fund - is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

Designated Fund - Contribution towards the redundancy provision and three months' running costs and provision to replace the van

Transfers - application of general fund to meet the reserves policy requirements.

13. Restricted Funds

Year End 2022	Funds at Beginning of year £	Movements in the year		Funds at End of year £
		Income	Expenditure	
		£	£	
Asda Large Grant	1,160	10,466	(11,626)	-
Cobalt Housing	232	-	(109)	123
Fans Supporting Foodbanks	317,638	-	(101,461)	216,177
Restricted Donations	14,467	14,500	(28,967)	-
Henry Smith Charity	70	-	(70)	-
LCR Cares Covid 19 Community Support Fund	-	2,814	(-)	2,814
LCVS Covid Support	8,118	-	(8,118)	-
Liverpool City Council	-	10,000	(10,000)	-
Liverpool City Council - Community Resource Grant	1,135	-	(106)	1,029
Liverpool City Council - Foodbank	5,080	-	(5,080)	-
Mayor's Office				
Liverpool City Council - Hardship Fund				

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

Liverpool City Council - Neighbourhood Fund- Clubmoor	2,114	-	(-)	2,114
Liverpool City Council - Neighbourhood Fund- Kirkdale	-	10,000	(-)	10,000
Liverpool FC Foundation	111,996	-	(68,780)	43,216
Mayoral Inclusive Growth Fund	-	30,000	(20,044)	9,956
Mayoral Neighbourhood Fund Covid Grant	297	-	(297)	-
Mayor's Hope Fund	4,397	-	(4,397)	-
Peter Moore Foundation	10,658	-	(3,761)	6,897
Peter Moore Foundation – Allotment Project	-	15,300	(15,300)	-
Peter Moore Foundation Covid 19	18,594	1,000	(19,594)	-
Reach Fund Grant	3,261	-	(2,290)	971
Sainsbury Helping Everyone Eat Better Community Grant Fund	-	1,000	(-)	1,000
Steve Morgan Foundation	-	30,000	(30,000)	-
Steve Morgan Foundation - DGLG Project	-	35,093	(35,093)	-
Torus Foundation	3,366	4,000	(3,366)	4,000
Trussell Trust	5,026	5,893	(10,900)	19
Trussell Trust - Money Advice Project	30,992	43,206	(40,108)	34,090
Tudor Trust	30,088	-	(30,085)	3
Tudor Trust Covid 19 Grant	3,244	-	(1,351)	1,893
UnLtd Star People Award	4,092	-	(-)	4,092
West Derby Waste Land – Eco Station	-	3,000	(-)	3,000
West Derby Waste Land Charity - Money Education	1,741	-	(129)	1,612
West Derby Waste Land Charity - North Liverpool Foodbank	1,620	-	(-)	1,620
Workers Education Association	412	178	(590)	-
	579,798	216,450	(451,622)	344,626

Year End 2021	Movements in the year			
	Funds at Beginning of year	Income	Expenditure	Funds at End of year
	£	£	£	£
Albert Gubay Charitable Trust	-	20,000	(20,000)	-
Asda Large Grant	13	10,707	(9,560)	1,160
Cobalt Housing	348	-	(116)	232
ESF Community Fund	1,845	-	(1,845)	-
Foodbank Restricted Donations	80,554	334,005	(96,921)	317,638
Garfield Weston Foundation - Core Grant	8,751	-	(8,751)	-
Garfield Weston Foundation - Pilot Light Awards	5,724	-	(5,724)	-
Henry Smith Charity	-	14,500	(33)	14,467
LCR Cares Covid 19 Community Support Fund	-	4,947	(4,877)	70

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

LCVS Community Impact Fund	1,775	-	(1,775)	-
Liverpool City Council	-	54,350	(46,232)	8,118
Liverpool City Council - Community Resource Grant	-	10,000	(10,000)	-
Liverpool City Council - Foodbank Mayor's Office	1,330	-	(195)	1,135
Liverpool City Council - Hardship Fund	-	13,915	(8,835)	5,080
Liverpool City Council - Neighbourhood Fund- Clubmoor	2,114	-	(-)	2,114
Liverpool FC Foundation	-	147,555	(35,559)	111,996
Mayoral Neighbourhood Fund	-	6,000	(6,000)	-
Mayoral Neighbourhood Fund Covid Grant	-	2,000	(1,703)	297
Mayor's Hope Fund	5,757	-	(1,360)	4,397
MSE Charity	54	-	(54)	-
National Lottery Community Fund	-	14,834	(14,834)	-
Coronavirus Community Support Fund	-	-	-	-
Peter Moore Foundation	17,144	-	(6,486)	10,658
Peter Moore Foundation Covid 19	18,594	-	(-)	18,594
Reach Fund Grant	-	12,110	(8,849)	3,261
Steve Morgan Foundation	-	30,000	(30,000)	-
Steve Morgan Foundation - DGLG Project	-	51,642	(51,642)	-
Steve Morgan Foundation - Reimi Rainbows	-	5,580	(5,580)	-
Torus Foundation	-	5,000	(1,634)	3,366
Trussell Trust	-	5,026	(-)	5,026
Trussell Trust - Money Advice Project	-	42,547	(11,555)	30,992
Tudor Trust	88	30,000	(-)	30,088
Tudor Trust Covid 19 Grant	-	4,000	(756)	3,244
UnLtd Star People Award	4,092	-	(-)	4,092
West Derby Waste Land Charity - Money Education	1,871	-	(130)	1,741
West Derby Waste Land Charity - North Liverpool Foodbank	1,620	-	(-)	1,620
Workers Education Association	-	901	(489)	412
	151,674	819,619	(391,495)	579,798

Description of Funds

These are funds to be expended at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Albert Gubay Charitable Trust - Contribution towards Covid emergency support

Asda Large Grant - Three years' worth of funding from Asda via Trussell Trust to increase capacity within and develop Foodbank provision.

Cobalt Housing - Contribution towards benefits advice

ESF Community Fund - Funding for Volunteer Engagement and Development programme.

Fans Supporting Foodbanks Restricted Donations – Donations from football fans

Garfield Weston Foundation - Core grant - Contribution towards core costs.

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

Garfield Weston Foundation - Pilot Light Awards - Contribution towards pilot light.

Henry Smith Charity - Contribution towards salaries of two debt advisers

LCR Cares Covid 19 Community Support Fund - Contribution towards the salary costs of the senior advisor

LCVS Community Impact Fund - Contribution to money advice project.

LCVS Covid Support- Contributions towards foodbank

Liverpool City Council - Covid specific winter food funding

Liverpool City Council - Community Resource Grant - work in partnership with St. Andrew's Church to deliver a 'stronger communities' project including community events, regular community recreational activities and volunteering programme.

Expenditure comprises:

	2022	2021
	£	£
Project Salaries & on costs	10,000	10,000
	=====	=====

Liverpool City Council - Foodbank Mayor's Office - Funds awarded for the North Liverpool Foodbank. St Andrew's Community Network is the organising body for the foodbank.

Liverpool City Council Hardship Fund - Funds provided for welfare support project in Clubmoor and Tuebrook

Liverpool City Council Neighbourhood Fund - Clubmoor - Contribution towards foodbank warehouse.

Liverpool City Council Neighbourhood Fund - Kirkdale - Contribution to North Liverpool Foodbank Warehouse costs.

Liverpool FC Foundation - Contribution towards food poverty work in the north of the city

Mayoral Inclusive Growth Fund – Contribution towards foodbank

Mayoral Neighbourhood Fund - Grant provided to provide debt advice drop-in in Tuebrook.

Mayoral Neighbourhood Fund Covid Grant - Funds given in support of food provision

Mayor's Hope Fund - Funds given for distribution of Christmas Hampers across Liverpool.

MSE Charity - Contribution to money advice project

National Lottery Community Fund Coronavirus Community Support Fund - Contribution to Covid 19 money advice project

Peter Moore Foundation - Grant provided for purchase of new van and ongoing service and maintenance requirements.

Peter Moore Foundation – Allotment Project – contribution towards the 'allotment project'

Peter Moore Foundation Covid 19 - Covid-19 specific funding for Foodbank

Reach Fund Grant - Contribution towards training

Sainsbury Helping Everyone Eat Better Community Grant Fund

Steve Morgan Foundation - contribution towards core costs

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

Steve Morgan Foundation - DGLG Project - funding for general costs in the pandemic

Steve Morgan Foundation - Reimi Rainbows - Contribution towards rainbow paintings

Torus Foundation - Donation for the purchase of fresh fruit and vegetables for North Liverpool Foodbank

Trussell Trust - Covid financial recovery project

Trussell Trust - Money Advice Project - Contribution to money advice project

Tudor Trust - Multi-annual grant towards core costs

Tudor Trust Covid 19 Grant - Covid specific grant towards core costs

UnLtd Star People Awards - Grant money held on behalf of a mutual client.

West Derby Waste Land – Eco Station – Contribution towards Eco Stations

West Derby Waste Land Charity - Money Education - funding towards Money Education at West Derby High School

West Derby Waste Land Charity – North Liverpool Foodbank - funding towards essential items for North Liverpool Foodbank.

Workers Education Association - project to deliver volunteer support

14. Operating Lease Commitments

There were no financial commitments under non-cancellable leases (2021: £nil).

15. Cash generated from operations

	2022	2021
	£	£
(Loss)/surplus for the year	(34,492)	581,415
Adjustments for:		
Depreciation	19,233	8,748
Loss on disposal of equipment	-	236
Movements in working capital:		
Decrease/(increase) in stocks	30,161	31,929
(Increase)/decrease in debtors	(35,369)	(25,590)
Increase/(decrease) in creditors	(42,706)	46,438
Cash generated from operations	(63,173)	643,176
	=====	=====

16. Related Party Transactions

The following trustees were also part of, without any personal financial interest, the Parochial Church Council of Clubmoor St Andrews leadership:

Beryl Bellew, Rev James Green and Rev Tim Griffiths

The charity has paid project related costs to the church during the year.

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2022

17. Remuneration of Key Management Personnel

Comprises Chief Executive Officer and senior managers

	2022	2021
	£	£
Key management personnel	84,702	73,221
	=====	=====

18. Guarantees

As at 30th March 2022, each member will contribute a maximum of £10 in the event of the charitable company winding up.

	2022	2021
Number of members	9	10
Total guarantees	90	£100