



2022-2023 Annual Report & Financial Statements

St Andrew's Community Network
Charity No. 1105307 | Company No. 04918017 (England and Wales)



LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms M S Addis

Mr P Beesley

Ms B Bellew

Ms P Copland

(Appointed 1 August 2022)

Mr A J Pollard

Mr D A Reynolds

Dr A V Richman

Rev W Gibbons

(Appointed 1 August 2023)

Rev J D Green

(Resigned 9 January 2023)

Rev T Griffiths

(Resigned 1 August 2022)

Secretary

Ms M S Addis

Charity Number

1105307

Company Number

04918017

Registered Office

16 Larkhill Lane, Clubmoor, Liverpool, England, L13 9BR

Auditor

Xeinadin Audit Limited, 2 Hilliards Court, Chester Business Park,
Chester, Cheshire, CH4 9QP

CONTENTS

	Page
Chair's Report	1
Trustees' Report	2
- Objectives and Activities	3
- Our Mission and Vision	4
- Our Values	5
- What We Do	6
- Our 2022-23	8
- Building Financial Resilience	9
- Building Food Security	12
- Financial Review	15
- Plans for Future Periods	17
- Local Change Hubs	18
- Building Financial Resilience	18
- Building Food Security	19
- Building Sustainable Communities	20
- Structure, Governance and Management	21
Statement of Trustees' Responsibilities	23
Independent Auditor's Report	24
Statement of Financial Activities	29
Balance Sheet	30
Statement of Cash Flows	31
Notes to the Financial Statements	32

CHAIR'S REPORT

On 30th June 2023, **St Andrew's Community Network** celebrated a 20 year commitment to seeing lives changed. Our work all began with one person, a dream and a kitchen to provide meals for the less fortunate in Clubmoor. And from that launch pad, the Network has grown almost immeasurably. Our celebrations which marked the end of another successful year saw us pass a milestone in the work we do. Representations from the dozens of organisations and partners at the event ensured that the occasion passed off successfully with much appreciation of all who contributed to the event, but more importantly the scores of individuals whose endeavours make the Network the successful organisation it is.

This report for the year 2022/23 records a change in personnel of two key roles in the organisation. Firstly, we said goodbye to Kevin Peacock, the founding CEO of the Network. He left us to be the CEO of another charity in the city. It is difficult to summarise the size and success of the work he's achieved. Through his leadership and the work of staff under his charge, thousands of lives have received significant support and been transformed as a consequence.

We welcomed Rich Jones as Kev's successor and in the short term since his appointment, he has helped the charity grow at scale, co-constructed an ambitious and visionary business plan along with continuing to manage the organisation's work to the highest of standards of care and service.

Our updated business plan sets out a clear emphasis on our strategic approach. As we consider the complexity of hardship that individuals and families face, we believe that a multi-faceted response to need is key to helping them in the long-term. Consequently, we set out our plans for three distinct yet connected areas we hope will help transform lives;

- **Building financial resilience through income maximisation and debt advice**
- **Building food security through the work of foodbanks and pantries**
- **Enabling both individuals and families to belong to a caring and sustainable community**

In compiling this report, it has been important to provide both quantifiable commentary and qualitative analysis which helps demonstrate both the outcomes we have achieved along with the impact those statistics indicate. Stories from people like Greg and Sandra bring to life the transformations that the impressive data highlights.

I am pleased therefore to commend in this report the successes of the trust along with the clean financial bill of health that our auditors, Xeinadin Audit Limited, have confirmed.



Andrew Pollard
Chair of Trustees

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE PERIOD ENDED 31 MARCH 2023



The trustees present their annual report and financial statements for the period ended 31 March 2023.

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 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).



OBJECTIVES AND ACTIVITIES

To promote such 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 and 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 always the charity shall be non-party in politics 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.

OUR MISSION AND VISION

We have been supporting people in North Liverpool and surrounding areas since the charity's inception 20 years ago. The Network is led by people who are passionate about locally rooted change.

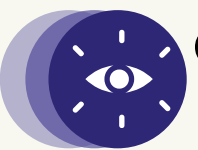


We are driven by our Christian principles to support the most vulnerable, to serve local communities and to bring life in all its fullness, supporting people of all faiths, and none.



OUR MISSION

To resource churches and community groups to design out poverty in the areas they serve.



OUR VISION

To see our communities, cities and region set free from the life-changing consequences of poverty.

OUR VALUES

Underpinning everything that we are involved in as a charity are our five, long held values:



WELCOME

Embracing diversity with dignity and respect



HOPE

Helping each other discover alternative choices and new opportunities



EMPOWERMENT

Walking alongside people at their pace to help them achieve their goals



EXCELLENCE

Dedicated people doing exceptional things



LOVE

Building relationships, family, friendship and faith

WHAT WE DO

We operate at a time when our communities, city, and region are struggling financially, with high levels of poverty, a fragile jobs market, a welfare programme that can be difficult to navigate, and in a continued period of organisational austerity.

In our journey as a charity since 2003, we have learnt how to deliver a model of care which makes the service we offer unique for the region. We ensure for every person we come into contact with, they can access the short or the long-term opportunities to:



BUILD FINANCIAL RESILIENCE



BUILD FOOD SECURITY



BELONG TO A SUSTAINABLE AND CARING COMMUNITY

Through our commitment to these three overarching aims, we offer something more than being in debt, something more than the next meal, something more than the support to manage food price increase. We are building networks and communities where the socio-economic difficulties of living in poverty and deprivation can be addressed and overcome.

Our community partners continue to help build up trust and raise levels of hope, particularly when we have been successful in signposting to other organisations who can help along the way.

WHAT WE DO

Yet despite a demonstrable track record of delivering impact we are committed to the vision we have to build a strong and successful network of communities, not only with the training to provide debt and welfare benefits advice and run community food spaces (no small thing), but also through establishing community networks where support over a range of issues may be offered by and for that particular community.



Our incredible team of volunteers have once again enabled a large portion of everything we do. Now numbering **in excess of 400**, this unparalleled team of dedicated people serve their communities in a huge variety of ways. Debt advising, running a foodbanks or pantry spaces, ensuring our warehouse is professionally run, driving, loading, phoning creditors – the list goes on and we absolutely could not do what we do without their support. Each volunteer gives an average of 4 hours a week which equates to **around 80,000 hours of time** and even at minimum National Living Wage rate has a financial value to the organisation of over three quarters of a million pounds. However, their value is so much more than financial, these guys listen to heartbreaking stories on a weekly basis, are literally a shoulder to cry on for people in crisis and our worlds would be fundamentally much poorer without them.

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

OUR 2022-23

Achivements and Performance

2022-23 was another busy year for the Network, as the cost-of-living crisis continued to impact our communities, leading to increased financial pressures and increased need for our services. We continued to support our communities in the way we know best - building financial resilience and food security alongside creating sustainable communities to facilitate long-lasting change. The Network grew alongside this increased need, expanding our provision and introducing new programmes to support people across our communities.



We introduced our new **Five Year business plan**, which outlines the Network's future plans for expansion and provision.

This year also marked the Network's **20th anniversary**, which we celebrated with a Gala Fundraiser in June. The evening was a success, raising over £10,000 for the charity and we were joined by over 200 of our incredible volunteers and seven corporate sponsors who helped make the evening possible and all support our work.



BUILDING FINANCIAL RESILIENCE

Our work building financial resilience through debt advice and income maximisation continued throughout the year.

DEBT ADVICE

Our debt team continued their important work over the year, setting people free from debt and making a huge difference in our communities.





New Clients	281
Ongoing Cases	434
Cases Closed	449
Amount of Debt Managed	£6,940,003
Amount of Debt Written Off	£2,058,419

We continued to build financial resilience, giving the people we worked with a fresh start.

OUR IMPACT IN NUMBERS



Through our community outreach:

-  **106 sessions were attended and we engaged with 182 individuals**, all with a variety of needs.
-  We supported these people to get the help they need, including referral for a food bank voucher, signing them up for pantry, income maximisation advice and debt advice
-  **We delivered money education to 22 people** in the period
-  **We referred 65 people for support** with trusted partner organisations

GREG'S STORY

Greg was previously employed as a mental health nurse but is currently unemployed due to his own mental health issues. When we first met Greg, he was extremely vulnerable and being supported by the crisis team due to a recent suicide attempt. He suffers with mental illness, and during manic episodes takes out finance he cannot afford. During a recent episode, Greg bought a car on finance and was facing a court hearing in relation to driving offences which took place during this episode. He also had other debts in addition to the car.

We placed Greg into a breathing space, which gave him the time to voluntarily terminate the car finance agreement and allowed us to complete a Debt Relief Order (DRO) which was approved. We also supported Greg to apply for the Water Sure Scheme, as part of his condition means he has a compulsion to clean which vastly increases his water usage. Support was also provided for him to have notice of corrections put on credit files which means any creditors will be prompted to make extra checks when he applies for credit in the future.

Greg is currently **completely debt-free** following his approved DRO application, with over £27,000 worth of debt written off, and **his mental health has drastically improved**. Our Income Maximisation team also worked with him and were successful in obtaining the 'Limited Capability to Work' element of Universal Credit, meaning **he is not pressured to look for work and can concentrate on his own mental health**.

Greg is overjoyed, and so are we.

INCOME MAXIMISATION

Our income maximisation team drive long-lasting change by providing welfare benefits advice to people within the communities we work alongside. In 2022/23, they supported hundreds of people to improve their income, creating more financially resilient communities where the risk of financial crisis is reduced.

OUR IMPACT IN NUMBERS



Number of People Receiving Advice	501
Number of People with Increased Income	70
Overall Annual Increase in Income	£463,155

SANDRA'S STORY

Sandra is a single mum, who was living in supported accommodation after rehab and was moving to regular housing. She wasn't being supported by anyone, so visited her local one stop shop to seek advice from the local authority about claiming housing benefit for her new property. She was wrongly advised that she could claim the benefit, and the advisor put a claim in for her. After waiting 8 weeks for the claim to be processed, she was informed that she never should have claimed housing benefit and should have been claiming Universal Credit. This led to Sandra being in months of rent arrears, and Universal Credit refused to backdate the claim as it wasn't their error. She was now in real financial difficulties and was potentially facing eviction from the house she had only just moved into.

We supported Sandra to follow the process of appeal and took the case to tribunal. She was finding the process so stressful, so we did all the appeal work for her. Backdating was once again refused at appeal stage because the error was with the local authority and not the DWP, but now that we had a decision at tribunal our income maximisation advisor was able to put a complaint in to the local authority. They accepted responsibility for the error and have recently issued her with an apology and just under £700 compensation towards the rent arrears that were accrued.

The situation was extremely stressful for Sandra, and she had been let down by both her supported accommodation and the local authority. Our support has ensured that the error was fixed, **her rent arrears were hugely reduced** and that she is **now claiming the correct benefits**. Sandra's housing situation has now stabilised, **her stress levels have been massively reduced** and **she is now in a much better place** to focus on her recovery, health and future.

BUILDING FOOD SECURITY

Never has the need for food security been greater. Following development work in this period, in April 2023 we were fortunate enough to be able to open our twelfth community food pantry – Columba's Kitchen – at St Columba's Church in Anfield, with the support of Liverpool FC Foundation.

Our 11 foodbanks saw an increase in attendance, with low income the principal reason for referral, the same as the previous year.



FOODBANK

The need for emergency food remains high and continues to rise with a third of our vouchers for the year being fulfilled in the final quarter.

We are seeing an increase in the number of children and families being supported, with many people accessing food bank for the first time this year.

OUR IMPACT IN NUMBERS



Adults Supported	8,804
Children Supported	4,643
Total Supported	13,447
Vouchers Fulfilled	6,118

COMMUNITY FOOD PANTRIES

Our network of Community Food Pantries are real community spaces with dignity and choice at their heart. With food costs remaining so high, they are becoming an increasingly vital lifeline to members of our communities with many households relying on them.

They support some of the most financially vulnerable and disadvantaged people in our communities, allowing them to access food they otherwise may not have been able to. Support also extends beyond subsidised food, with members forming a real community.



Total Number of Pantries	12
Average Memberships over the year	1,697
Total Member Shops	24,989
Total Amount Saved for Members	£512,563

OUR IMPACT IN NUMBERS



'I've made friends from the community and got to know people. It's just a nice atmosphere in the pantry – people come, have a chat, get to know each other. It's building up connections in the community.'

Maureen, Volunteer at St Andrew's Pantry

COLUMBA'S KITCHEN

Columba's Kitchen – the newest pantry in the St. Andrew's Pantry Network (in partnership with Liverpool Football Club and St. Columba's Church in Anfield) – opened in April 2023 and has grown over the last few months with the current number of members being over 120 and an average weekly attendance of around 35 members. The pantry also has a good relationship with a local housing association and members of the team regularly attend the pantry to support tenants with issues relating to fuel costs, tenancy issues, repairs. The pantry also works closely with the local Primary School to ensure that families who might be struggling with the current cost-of-living price increases are aware of the pantry and are encouraged to become members.

Members of the pantry have already expressed the benefit that they receive from being part of the pantry community with one member saying:

"It's good because we come and spend £3.50 and get loads! Shopping is so expensive now but here, you can get your bits, and they give you free items too, including lady products which as usually so expensive, they're nearly five pounds! I'm a single mum so I'm really restricted in what I buy... It's nice just to come and have a cup of tea. There are usually a couple of mums that come, so sometimes after you have done the school run and feel a bit like anxious or fed up, you come here and have a gab with people, over nothing in particular, just a chat and then you will go home and feel a bit 'lighter' – the power of a gab... When you are here, you can see things that are going on via the posters and flyers, so I'll know what there is to do that I can bring the kids to as there is not always loads of things for us to do in the community."

The pantry also has one of our Money Angels in place. Volunteer Paul said:

"I am retired so I got involved via a family member who also works here. I can guide people to the right place, it's not about giving specialist advice, it's about referring people on who are having issues with money management or debt."

As the pantry continues to develop and grow its membership, the team continues to explore ways in which it can work alongside the pantry community (and local community in general) to ensure that it offers holistic support to families and individuals and provides a safe, welcoming and friendly space for people to visit each week.

FINANCIAL REVIEW

Total income received for unrestricted funds was £762,584 (2022: £634,382) as detailed in the financial statements. This represents an increase of 20% compared with the previous year. This was due primarily to increased food donations.

Total income received for Restricted Funds was £315,188 (2022: £216,450) which consisted entirely of donations & grants and the increase was to support the impact of the Cost-of-Living crisis, most notably from the household Support Fund.

Costs of running the Charity were £1,165,580 (2022: £885,324). The main reason for the increase compared to the previous year was the increased costs of supporting the community pantries. As demand has increased for the use of pantries it has been necessary for us to purchase more food. It has also been necessary to strengthen the staff team to support the pantry infrastructure and the sourcing of food for Foodbanks. In recognition of the growth of the charity it was appropriate to appoint a Finance Manager alongside having a full time CEO (in previous years this was a part-time role).

A total of £41,748 (2022: £61,554) was expended in the year on various capital items. The most notable of these were a new van, gates for warehouse and a new photocopier for use at the site.

Overall, there was a net surplus for the year of £157,623 (2022: £200,680) arising from unrestricted funds, and a deficit of £245,441 (2022: deficit of £235,172) from restricted funds, which accumulated to a total deficit of £87,818 (2022: deficit £34,492). The deficit consists of the consumption of the restricted funds.

When the deficit for the year was subtracted from the total funds brought forward of £875,131 this resulted in funds carried forward of £787,313 of which £99,998 is represented by fixed assets.

FINANCIAL REVIEW

CONTINUED

Bank and cash balances in at the end of the year amounted to £582,533 (2022: £726,823).

The available free reserves amount to £317,252. These are unrestricted reserves that are not designated and are excluding the fixed assets.



PLANS FOR FUTURE PERIODS

Often, the people in society who are in need are the most overlooked. Society and governments aren't set up to protect everyone who needs it. That's why we're here – to fill the gaps and provide dedicated resources to help those gripped by poverty.

The charity has grown significantly over the last few years, primarily due to the increased need for food provision across the city, alongside a greater need for debt and welfare benefits advice. We have responded to this need but acknowledge that there is a significant financial cost to this and income from grants and individual donations is increasingly difficult to source. To ensure our long-term future viability, we have developed a business plan that aims to ensure we are self-sustaining within 5 years.



We intend to see people set free from the life affecting challenges that are a socio-economic consequence of their lived experience of poverty. We are committed to working alongside people in the communities we serve to enable them to live fulfilling lives – not just to be able to make ends meet and get by – but to find direction, purpose, and step into futures filled with hope and opportunity. We will help to resource people to build sustainable communities of belonging, change, connection, and purpose.

LOCAL CHANGE HUBS

To achieve our plan, we aim to establish Local Change Hubs. Our Change Hubs are community spaces, hosted by churches and other community groups, that are resourced to enact the three key elements within our Change Toolkit:

Financial Resilience Initiatives

Debt Advice and Income Maximisation Advice

Food Security Initiatives

Food banks and Community Based Food Spaces

Building Sustainable Communities

Asset Based Community Development within Community Based Food Spaces

We will provide capacity building support to the Change Hubs to support with fundraising, operational activities and policies and procedures. We will provide specific support for Change Hubs in the following ways:

BUILDING FINANCIAL RESILIENCE



We recognise that the key to supporting a person through a financial crisis is for this advice to be available in the local community. This aspect of **locally rooted people providing support** to other locally rooted people is a key distinctive of our approach. This part of our work is referred to as **Money Angels**. They are volunteers based in our Change Hubs that connect directly with their community. The Money Angels receive technical support from our Financial Resilience Team at a Change Resource Centre, ensuring compliance and excellence when it comes to the provision of support for those requiring debt advice, advice with welfare benefits, money education in community and educational settings, and referrals to additional support services as required.



BUILDING FOOD SECURITY

Our aim is to establish a community based food space within a Local Change Hub (supported with the resources in our toolkit to build financial resilience, and sustainable communities) in those communities that we currently serve as well as those that we will reach into as part of our growth programme, thereby reducing the demand for emergency food.

We recognise that Foodbanks will be a necessary requirement of the food aid system for years to come. As with any Accident and Emergency department in a hospital, there will always be a need for crisis support. It is, therefore, incumbent on us to ensure that the individuals who access our Foodbanks are supported to move quickly from 'triage' to 'recovery'.



Our intention is not to open new Foodbank distribution points. We have sufficient coverage across the North Liverpool area to ensure that whoever needs emergency food can access it. We will continually review this and actively manage any changes in the Foodbank operation. Instead, we will invest our energies around distribution and logistics into the work to establish community food spaces across our network, within Local Change Hubs.

Through our partnership with Church Action on Poverty Your Local Pantry franchise model we have led the development of:

- A membership model whereby local people contribute to any food given
- Dignity and choice are key principles of any community food space - not on a voucher based system
- The introduction of a much wider range of products including fresh fruit and vegetables, chilled goods, bakery items, etc.

The intention is that these community food spaces work alongside the existing foodbank provision, sharing some of the 'conventional' foodbank donated items, but supplemented with items sourced from manufacturers, wholesalers, or intermediary charities such as Fareshare. Over the period of the plan, we will continue to work with partners in our growing network of community food spaces to explore their development as sustainable alternatives to foodbanks and, at the other end, supermarkets. The development of our community food spaces is a key anchor in the development of Local Change Hubs across our network. We will support the food spaces to raise funds and by providing centralised logistics.

BUILDING SUSTAINABLE COMMUNITIES



We believe that sustainable communities grow as we build financial resilience and food security together. Our model encourages churches and community organisations to do both together as this is cost effective as Network overheads are shared across the two.

Asset-based community development (ABCD) is an approach to community development that uses the skills and capacities of residents, the power of local associations, and the support of local institutions, to build stronger, more sustainable communities for the future.



STRUCTURE, GOVERNANCE AND MANAGEMENT



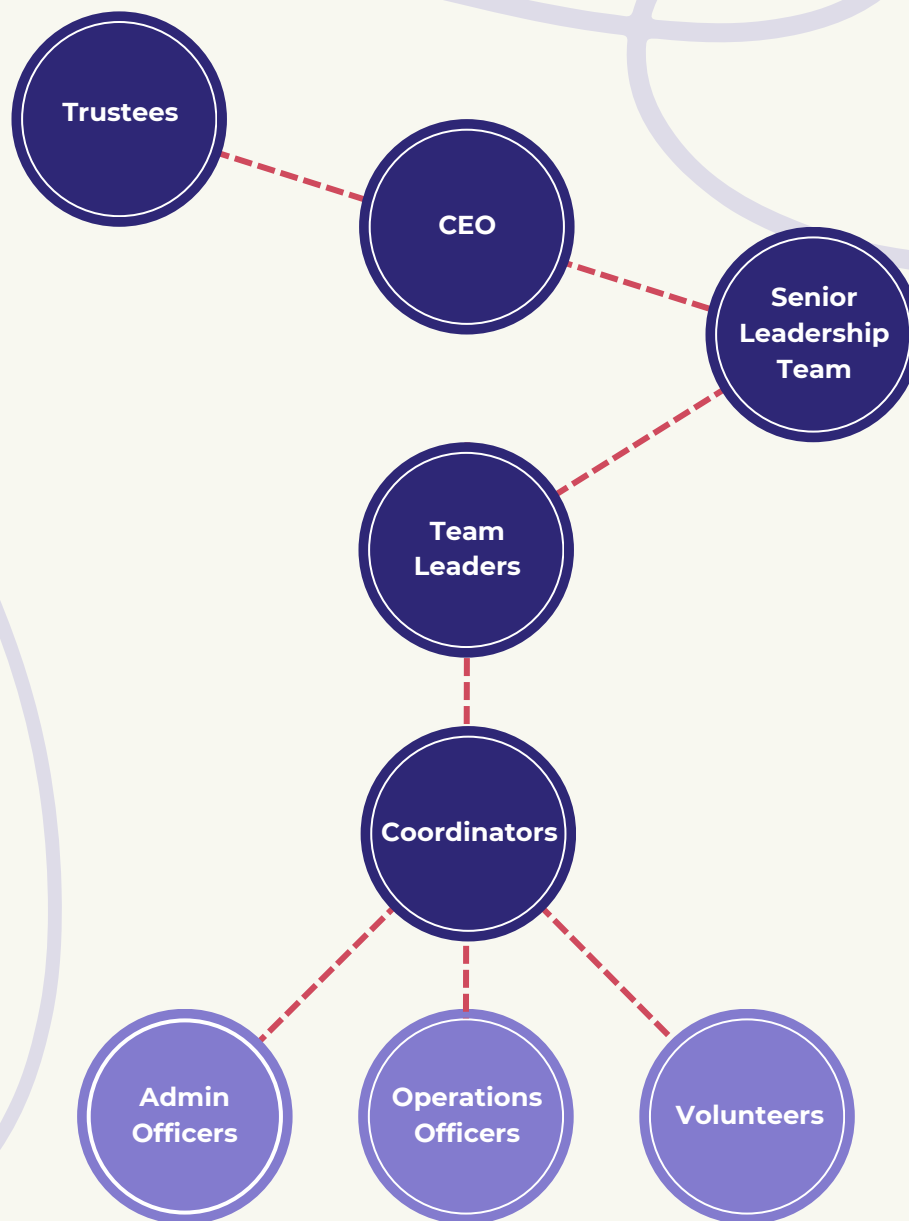
The organisation is a charitable company limited by guarantee, incorporated on 1st October 2003 as Clubmoor Community support and registered as a charity on 4th August 2004. The company was renamed St Andrew's Community Network on 14th August 2012. The Governing Instruments under which the charitable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

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

Ms M S Addis	
Mr P Beesley	
Ms B Bellew	
Ms P Copland	(Appointed 1 August 2022)
Mr A J Pollard	
Mr D A Reynolds	
Dr A V Richman	
Rev W Gibbons	(Appointed 1 August 2023)
Rev J D Green	(Resigned 9 January 2023)
Rev T Griffiths	(Resigned 1 August 2022)

The Parochial Church Council of St Andrew's Church, Clubmoor 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 resolutions at any general meeting.

ORGANISATIONAL STRUCTURE



Auditor

Xeinadin Audit Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

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

Mr A J Pollard

Chair of Trustees

Date: 9.10.2023

Statement of Trustees' Responsibilities

For the period ended 31 March 2023

The trustees, who are also the directors of St Andrew's Community Network 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 period.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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.



INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK

Opinion

We have audited the financial statements of St Andrew's Community Network (the 'charity') for the period ended 31 March 2023 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 31 March 2023 and of its incoming resources and application of resources, for the period 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.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK (CONTINUED)

Conclusions relating to going concern (continued)

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK (CONTINUED)

Responsibilities of trustees (continued)

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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, and employment legislation;

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK (CONTINUED)

Auditor's responsibilities for the audit of the financial statements (continued)

- 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 relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK (CONTINUED)

Auditor's responsibilities for the audit of the financial statements (continued)

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 charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

13.10.2023
.....

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

Xeinadin Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	595,473	315,188	910,661	533,796	216,450	750,246
Charitable activities	4	129,787	-	129,787	74,287	-	74,287
Other trading activities	5	28,535	-	28,535	26,573	-	26,573
Investments	6	1,512	-	1,512	-	-	-
Other income	7	7,277	-	7,277	-	-	-
Total income		762,584	315,188	1,077,772	634,656	216,450	851,106
Expenditure on:							
Charitable activities	8	845,105	320,485	1,165,590	433,976	451,622	885,598
Net outgoing resources before transfers		(82,521)	(5,297)	(87,818)	200,680	(235,172)	(34,492)
Gross transfers between funds		240,144	(240,144)	-	-	-	-
Net income/(expenditure) for the period/ Net movement in funds		157,623	(245,441)	(87,818)	200,680	(235,172)	(34,492)
Fund balances at 31 March 2022		530,505	344,626	875,131	329,825	579,798	909,623
Fund balances at 31 March 2023		688,128	99,185	787,313	530,505	344,626	875,131

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		99,998		92,595
Current assets					
Stocks	14	34,089		15,760	
Debtors	15	97,378		64,076	
Cash at bank and in hand		582,533		726,826	
		<u>714,000</u>		<u>806,662</u>	
Creditors: amounts falling due within one year	16	<u>(26,685)</u>		<u>(24,126)</u>	
Net current assets			687,315		782,536
Total assets less current liabilities			<u>787,313</u>		<u>875,131</u>
Income funds					
Restricted funds	18		99,185		344,626
<u>Unrestricted funds</u>					
Designated funds	19	270,878		208,540	
General unrestricted funds		<u>417,250</u>		<u>321,965</u>	
			688,128		530,505
			<u>787,313</u>		<u>875,131</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the period in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

9.10.2023



Mr A J Pollard
Trustee

Company registration number 04918017

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash absorbed by operations	22	(104,057)	(63,173)
Investing activities			
Purchase of tangible fixed assets		(41,748)	(61,555)
Investment income received		1,512	-
Net cash used in investing activities		(40,236)	(61,555)
Net cash used in financing activities		-	-
Net decrease in cash and cash equivalents		(144,293)	(124,728)
Cash and cash equivalents at beginning of period		726,826	851,554
Cash and cash equivalents at end of period		582,533	726,826

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting policies

Charity information

St Andrew's Community Network is a private company limited by guarantee incorporated in England and Wales. The registered office is 16 Larkhill Lane, Clubmoor, Liverpool, L13 9BR, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity 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.

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

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.

Income from charitable activities and donated food bank items, value based on national guidance at £2.37 per KG (2022:£1.75 per KG), is recognised on an accrual basis. Income from Satellite is recognised when the amount is certain.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

1. Accounting policies (continued)

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.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure, including food bank items distributed valued at £2.37 per KG (2022: £1.75 per KG) to meet the objectives of the charitable company.

1.6 Tangible and fixed assets

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

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

Fixtures and fittings	25% on cost
Computers	25% on cost
Motor vehicles	25% on reducing balance

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 items that will be used by the charitable company in providing a food bank. Stocks included donated food help for distribution to beneficiaries. Donated food is calculated at £2.37 per KG (2022: £1.75 per KG) as per The Trussell Trust guidelines.

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

1 Accounting policies (continued)

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.

Basic financial liabilities

Basic financial liabilities, including creditors 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £
Donations and gifts	317,836	5,000	322,836
Grants	27,235	310,188	337,423
Donated goods and services	250,402	-	250,402
	<u>595,473</u>	<u>315,188</u>	<u>910,661</u>
Donations and gifts	2023 £	2023 £	2023 £
Donations	111,266	5,000	116,266
Football related donations	176,130	-	176,130
Other donations	30,440	-	30,440
	<u>317,836</u>	<u>5,000</u>	<u>322,836</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

3 Donations and legacies

(Continued)

Grants receivable for core activities

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
A Chadwick	5,000	-	5,000
Chrimes Family Trust	-	1,100	1,100
Community Impact Fund	-	791	791
Feeding Liverpool	2,000	-	2,000
Henry Smith Charity	-	29,500	29,500
Household Supp Fund Pantry	-	92,931	92,931
Household Support Energy	-	8,500	8,500
J Thornton DAF	15,000	-	15,000
LFC St Columbas	-	25,000	25,000
Liverpool City Council CRG	-	10,000	10,000
Mayoral Neighbourhood Fund	-	10,000	10,000
Neighbly Sainsbury's Grant	-	1,500	1,500
Neighbourly Foundation	90	500	590
Price Parry CT	-	1,000	1,000
PrismCharitable Trust FSF	-	15,000	15,000
Steve Morgan Found DCLG	-	16,548	16,548
Steve Morgan Foundation	-	30,000	30,000
Strat Resource	2,672	-	2,672
Torus Foundatn Food Payts	-	4,000	4,000
Trussell Strat Res Grant	-	17,816	17,816
Trussell Tst Fin Inc Grt 2	-	11,741	11,741
Trussell Tst Top Up Payts	-	7,056	7,056
TT Financial Inc	2,348	-	2,348
Tuebrook Ward Councillors	-	10,000	10,000
Turssell Winter Support Gr	-	5,000	5,000
UCU	125	-	125
West Derby Wastland Pantry	-	10,000	10,000
Winter Boost	-	2,205	2,205
	<u>27,235</u>	<u>310,188</u>	<u>337,423</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

3 Donations and legacies

(Continued)

Comparatives

	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £
Donations and gifts	327,361	-	327,361
Grants	27,255	216,450	243,705
Donated goods and services	179,180	-	179,180
	<u>533,796</u>	<u>216,450</u>	<u>750,246</u>

Donations and gifts

	2022 £	2022 £	2022 £
Donations	143,143	-	143,143
Football related donations	125,126	-	125,126
Other donations	59,092	-	59,092
	<u>327,361</u>	<u>-</u>	<u>327,361</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

3 Donations and legacies

(Continued)

Grants receivable for core activities	Unrestricted funds	Restricted funds	Total
Grants receivable for core activities	2022	2022	2022
	£	£	£
Asda Large Grant	-	10,466	10,466
General Grants	3,500	-	3,500
Henry Smith	-	14,500	14,500
HMRC Job Retention Scheme	1,739	-	1,739
Kick Starters	14,711	-	14,711
LCVS Covid Support	-	2,814	2,814
Liverpool City Council - Community Resource Grant	-	10,000	10,000
Liverpool City Council - Neighbourhood Fund - Kirkdale	-	10,000	10,000
Mayor Inclusive Growth Fund	-	30,000	30,000
Money Advice Income	7,305	-	7,305
Peter Moore Foundation - Alotment Project	-	15,300	15,300
Peter Moore Foundation Covid 19 Reach Fund Grant	-	1,000	1,000
Sainsbury Helping Everyone Eat Better Community Grant Fund	-	1,000	1,000
The Steve Morgan Foundation	-	30,000	30,000
The Steve Morgan Foundation - DGLG Project	-	35,093	35,093
Torus Foundation	-	4,000	4,000
Trussel Trust	-	5,893	5,893
Trussel Trust - Money Advice Project	-	43,206	43,206
West Derby Waste Land Charity - Eco Stations	-	3,000	3,000
Works Education Association	-	178	178
	<u>27,255</u>	<u>216,450</u>	<u>243,705</u>

We acknowledge that grants are given to support a range of activities or projects, rather than being tied to the provision of a particular service and contingent upon meeting specific performance targets. As a result, we have restated 2022 grants to align with the approach adopted for 2023 presenting these as grants for core activities rather than categorising them as performance related grants within charitable activities.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

4 Charitable activities

	2023 £	2022 £
Pantry income	105,644	61,513
Debt satellite	24,143	12,774
	<u>129,787</u>	<u>74,287</u>
Analysis by fund		
Unrestricted funds	129,787	74,287
	<u>129,787</u>	<u>74,287</u>

5 Other trading activities

	Unrestricted funds	Total Unrestricted funds	Total
	2023 £	2023 £	2022 £
Fundraising events	28,535	28,535	26,519
Recycling income	-	-	54
	<u>28,535</u>	<u>28,535</u>	<u>26,573</u>
Other trading activities			
	<u>28,535</u>	<u>28,535</u>	<u>26,573</u>

6 Investments

	Unrestricted funds	Total	Total
	2023 £	2023 £	2022 £
Interest receivable	1,512	1,512	-
	<u>1,512</u>	<u>1,512</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

7 Other income

	Unrestricted funds	Total	Total
	2023	2023	2022
	£	£	£
Other income	7,277	7,277	-

Other income relates to income from supporting another organisation

8 Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	350,197	294,761
Staff other costs	4,751	5,180
Pantry costs	234,129	98,917
Re-distributed food donation	232,074	209,340
Food purchased for food bank	31,332	38,933
Sessional fees	-	5,377
Van and motor expenses	21,385	17,620
Office costs	12,248	12,279
Building running costs	49,033	31,543
Education and training	280	65
Refreshment and catering	2,786	867
Volunteer expenses	567	3,821
Donations	-	35,547
Delivery costs	-	1,661
Activities, events and project costs	2,654	563
	941,436	756,474
Share of support costs (see note 9)	196,833	127,519
Share of governance costs (see note 9)	27,321	1,605
	1,165,590	885,598
Analysis by fund		
Unrestricted funds	845,105	433,976
Restricted funds	320,485	451,622
	1,165,590	885,598

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

9 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	127,058	21,921	148,979	50,835	-	50,835
Depreciation	34,345	-	34,345	19,233	-	19,233
Insurance	5,257	-	5,257	5,626	-	5,626
Advertising and publicity	2,106	-	2,106	1,808	-	1,808
Subscriptions, memberships and publications	3,794	-	3,794	27,619	-	27,619
Payroll fees	878	-	878	757	-	757
Grant returned to funder	-	-	-	15,613	-	15,613
Bank charges	4,446	-	4,446	-	-	-
Sundry expenses	212	-	212	-	-	-
Professional fees	18,737	-	18,737	5,615	-	5,615
Other	-	-	-	413	-	413
Audit fees	-	5,400	5,400	-	1,605	1,605
	<u>196,833</u>	<u>27,321</u>	<u>224,154</u>	<u>127,519</u>	<u>1,605</u>	<u>129,124</u>
Analysed between Charitable activities	<u>196,833</u>	<u>27,321</u>	<u>224,154</u>	<u>127,519</u>	<u>1,605</u>	<u>129,124</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the period was:

	2023 Number	2022 Number
Management	3	3
Admin & Support	4	4
Direct Food	6	4
Direct Financial	4	3
Total	<u>17</u>	<u>14</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	453,410	315,336
Social security costs	33,928	18,635
Other pension costs	11,838	11,625
	<u>499,176</u>	<u>345,596</u>

The key management personnel of the charity comprise the trustees, the CEO and Senior Management Team. The total employee benefits of the key management personnel of the charity were £130,994 (2022: £84,702).

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At 31 March 2022	37,471	6,034	99,809	143,314
Additions	6,519	7,173	28,056	41,748
At 31 March 2023	<u>43,990</u>	<u>13,207</u>	<u>127,865</u>	<u>185,062</u>
Depreciation and impairment				
At 31 March 2022	19,990	5,494	25,233	50,717
Depreciation charged in the period	8,880	596	24,871	34,347
At 31 March 2023	<u>28,870</u>	<u>6,090</u>	<u>50,104</u>	<u>85,064</u>
Carrying amount				
At 31 March 2023	<u>15,120</u>	<u>7,117</u>	<u>77,761</u>	<u>99,998</u>
At 30 March 2022	<u>17,481</u>	<u>538</u>	<u>74,576</u>	<u>92,595</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

14 Stocks

	2023 £	2022 £
Finished goods and goods for resale	34,089	15,760

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	1,395	-
Other debtors	83,903	62,893
Prepayments and accrued income	12,080	1,183
	97,378	64,076

16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	17	1,395	-
Trade creditors		28	-
Other creditors		2,749	15,600
Accruals and deferred income		22,513	8,526
		26,685	24,126

17 Deferred income

	2023 £	2022 £
Other deferred income	1,395	-

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	1,395	-
Movements in the period:		
Deferred income at 31 March 2022	-	-
Resources deferred in the period	1,395	-
Deferred income at 31 March 2023	1,395	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

18 Restricted funds

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

	Movement in funds				
	Balance at 31 March 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Chrimes Family Trust	-	1,100	(1,100)	-	-
Cobalt Housing	123	-	(7)	(116)	-
Community Impact Fund	-	791	(767)	(24)	-
LCVS Covid Support	2,814	-	(2,814)	-	-
Fans Suppting FB Covid Apl	216,177	-	-	(216,177)	-
Henry Smith Charity	-	29,500	(29,500)	-	-
Household Supp Fund Pantry	-	92,931	(92,931)	-	-
Household Support Energy	-	8,500	(7,500)	-	1,000
Mayoral Inclusive Growth Fund	9,956	-	(9,956)	-	-
LCC - Neighbourhood Fund - Kirkdale	10,000	-	(2,538)	-	7,462
LCC - Neighbourhood Fund - Clubmoor	2,114	-	(2,114)	-	-
LFC Foundation Pantry Grnt	43,216	-	(31,112)	(12,104)	-
LFC St Columbas	-	25,000	-	-	25,000
Liverpool City Council CRG	-	10,000	(5,368)	(2,500)	2,132
Mayoral Neighbourhood Fund	1,029	10,000	(6,908)	(461)	3,660
Mayoral Neighbourhood Fund - Covid	-	500	(500)	-	-
Sainsbury's Helping Everyone Eat Better Community Grant Fund	1,000	1,500	(1,500)	-	1,000
Peter Moore Foundation Van	6,898	-	-	(6,898)	-
Price Parry CT	-	1,000	(1,000)	-	-
Prism Charitable Trust	-	5,000	-	-	5,000
PrismCharitable Trust FSF	-	15,000	-	-	15,000
REACH fund	971	-	(971)	-	-
Steve Morgan Found DCLG	-	16,548	(22,474)	9,273	3,347
Steve Morgan Foundation	-	30,000	(30,000)	-	-
Torus Foundatn Food Payts	4,000	4,000	(7,125)	-	875
Trussell Strat Res Grant	-	17,816	(17,816)	-	-
Trussell Tst Fin Inc Grt 2	34,090	11,741	(20,837)	-	24,994
Trussell Tst Top Up Payts	19	7,056	(404)	(6,671)	-
Tudor Trust	3	-	-	-	3
Tudor Trust Covid 19 Grant	1,893	-	(1,893)	-	-
Tuebrook Ward Councillors	-	10,000	(8,353)	-	1,647
Tursell Winter Support Gr	-	5,000	(664)	(4,336)	-
Utd Star Pple - Rosie Fnd	4,092	-	-	-	4,092
West Derby Waste W/hs Adapt	1,611	-	(1,483)	(130)	-
West Derby Wasteland Eco Stat	3,000	-	(624)	-	2,376
West Derby Wasteland Build	1,620	-	(1,620)	-	-
West Derby Wastland Pantry	-	10,000	(9,602)	-	398
Winter Boost	-	2,205	(1,005)	-	1,200
	<u>344,626</u>	<u>315,188</u>	<u>(320,485)</u>	<u>(240,144)</u>	<u>99,185</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

18 Restricted funds

(Continued)

The trustees reviewed the restricted funds and agreed:

- Some of the restricted funds were for the general purpose of delivering our activities and should be held as unrestricted funds.
- Funds previously donated for the purchase of fixed assets should be transferred to unrestricted once the acquisition has been made and the conditions of the grant satisfied.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

(Continued)

18 Restricted funds

(Continued)

	Movement in funds				
	Balance at 31 March 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Asda Large Grant	1,160	10,466	(11,626)	-	-
Cobalt Housing	232	-	(109)	-	123
LCVS Covid Support	-	2,814	-	-	2,814
Fans Suppting FB Covid Apl	317,638	-	(101,461)	-	216,177
Henry Smith Charity	14,467	14,500	(28,967)	-	-
LCR Cares Covid 19 Community Support Fund	70	-	(70)	-	-
Mayoral Inclusive Growth Fund	-	30,000	(20,044)	-	9,956
LCC - Neighbourhood Fund - Kirkdale	-	10,000	-	-	10,000
LCC - Neighbourhood Fund - Clubmoor	2,114	-	-	-	2,114
LCC - Hardship Fund	5,080	-	(5,080)	-	-
LFC Foundation Pantry	111,996	-	(68,780)	-	43,216
Liverpool City Council	8,118	-	(8,118)	-	-
Liverpool City Council CRG	-	10,000	(10,000)	-	-
Mayoral Neighbourhood Fund	1,135	-	(106)	-	1,029
Mayoral Neighbourhood Fund Coovif Grant	297	-	(297)	-	-
Sainsbury's Helping Everyone Eat Better Community Grant Fund	-	1,000	-	-	1,000
Mayor's Hope Fund	4,397	-	(4,397)	-	-
Peter Moore Foundation Van	10,658	-	(3,761)	-	6,898
Peter Moore Foundation - Allotment Project	-	15,300	(15,300)	-	-
Peter Moore Foundation Covid 19	18,594	1,000	(19,594)	-	-
REACH fund	3,261	-	(2,290)	-	971
Steve Morgan Found DCLG	-	35,093	(35,093)	-	-
Steve Morgan Foundation	-	30,000	(30,000)	-	-
Torus Foundatn Food Payts	3,366	4,000	(3,366)	-	4,000
Trussell Tst Fin Inc Grt 2	30,992	43,206	(40,108)	-	34,090
Trussell Tst Top Up Payts	5,026	5,893	(10,900)	-	19
Tudor Trust	30,088	-	(30,085)	-	3
Tudor Trust Covid 19 Grant	3,244	-	(1,351)	-	1,893
Utd Star Pple - Rosie Fnd	4,092	-	-	-	4,092
West Derby Waste W/hs Adapt	1,741	-	(129)	-	1,612
West Derby Wasteland Eco Stat	-	3,000	-	-	3,000
West Derby Wasteland Build	1,620	-	-	-	1,620
Workers Education Association	412	178	(590)	-	-
	<u>579,798</u>	<u>216,450</u>	<u>(451,622)</u>	<u>-</u>	<u>344,626</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023 (Continued)

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 31 March 2021 £	Transfers £	Balance at 31 March 2022 £	Transfers £	Balance at 31 March 2023 £
Redundancy provision	29,902	1,576	31,478	16,572	48,050
3 months running costs	170,659	6,403	164,256	58,572	222,828
	<u>200,561</u>	<u>7,979</u>	<u>195,734</u>	<u>75,144</u>	<u>270,878</u>

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	99,998	-	99,998	24,517	92,595
Current assets/(liabilities)	392,396	99,185	687,315	505,988	782,536
	<u>492,394</u>	<u>99,185</u>	<u>787,313</u>	<u>344,626</u>	<u>875,131</u>

21 Related party transactions

There were no disclosable related party transactions during the period (2022 - none).

22 Cash generated from operations

	2023 £	2022 £
Deficit for the period	(87,818)	(34,492)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,512)	-
Depreciation and impairment of tangible fixed assets	34,345	19,233
Movements in working capital:		
(Increase)/decrease in stocks	(18,329)	30,161
(Increase) in debtors	(33,302)	(35,369)
Increase/(decrease) in creditors	1,164	(42,706)
Increase in deferred income	1,395	-
Cash absorbed by operations	<u>(104,057)</u>	<u>(63,173)</u>

23 Analysis of changes in net funds

The charity had no debt during the year.

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media@standrewslive.org.uk



@standrewslive



0151 226 3406



@standrewscn



16 Larkhill Lane, Clubmoor, L13 9BR