

REGISTERED COMPANY NUMBER: 04333012 (England and Wales)
REGISTERED CHARITY NUMBER: 1108217

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Report of the Trustees
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Objectives and aims

The Apple Trust, the operating name of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Ltd has aims to:

- Advance the education of children and young people resident in the area, in particular but not exclusively through the provision of nursery, day and after school care services, and
- To provide a lunch club, meals and other activities to engage local residents in the area with the object of improving their condition of life arising from different and often challenging circumstances.

Public benefit

As trustees of the charity we have complied with section 4 of the 2006 Charities Act, having due regard to guidance published by the Charity Commission in respect of public benefit.

Our Achievement and Performance for the financial year sets out how we have met our responsibilities for the year to 31st March 2022.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

As in previous annual reports I have always begun with a word of very deserved thanks and this is so, especially in this last year, when recovering and restabilising the Apple Trust while still managing the effects of COVID19 has stress tested our operations again, and again I want to pay tribute to our outstanding staff, parents/carers and trustees who have not only ensured we continue to thrive, but that standards were maintained and the well-being of all was kept front and centre. Wellbeing and resilience has been at the forefront of everything this past year.

Resilience is the ability to 'bounce back' after challenges and tough times. In The Apple Trust we are used to supporting children as they face change for example starting with us or transition into school. We pride ourselves in supporting families as they face all manner of challenges in life, from poverty and deprivation related health and mental health issues to divorce, separation and bereavement.

We are in many ways, a 'community of resilience'. Our main hope and reason for being, underpinning all that we do, is that the children we support will receive the very best possible start in life, and that as they grow they would be able to draw on skills and experiences that equip them to thrive.

This last few years have required extraordinary efforts to maintain our own wellbeing and resilience as an organisation, that our work may be successful amidst unprecedented challenge both to the trust and to the families we serve. And it is in this challenge that I again offer my profound and sincere thanks to all our staff, trustees and friends. I am acutely aware that without the support we have received, we simply would not have been able to continue and thrive.

I also want to thank HM Government for financial ways they have supported charitable businesses and to Knowsley Council and Liverpool City Region Community Foundation for the two grants we received to support our recovery from Covid. You will find details of those in this report but in a nutshell they were transformative to our situation and whether our work might be sustainable.

The particular challenges and tough times we have faced which exerted such financial pressure include (i) an almost complete lack of recruitment success, despite creative methods to replace staff or find staff with specialist skills. This led to a more-than-desired use of agency staff with all of the associated quality assurance and cost implications of doing that. This hit us particularly around the end of March 2021.

Around this time too we started to experience some site related issues (our building is now 16 years old) and this has been demanding on our precious reserves at a period of already increased anxiety that they might not prove to be sufficient 'for such a time as this.'

One very bright moment at the turn of the year was the celebration of our 20th anniversary of the Apple Trust. Held in St Gabriel's Church, it was lovely to gather as staff and trustees and guests for food and encouragement and this acted as a real boost for the trust - we reminded ourselves that what we have is worth all of the effort, challenge and frustration.

We ended the year in a remarkably good place. Like other nurseries and Social Enterprises, the challenge hasn't fully subsided and the coming year, particularly in terms of rising inflation, the energy crisis, post pandemic mental health issues, seems to underline the dogged determination of our recent history to simply keep adding to those things we and our families have to face and manage. But we continue to research and recruitment for our developing needs, the site issues are being resolved and more importantly, our work with children and their families continues to provide safety, fun and opportunity. I am confident that, considering all we have faced together, the Apple Trust family is better placed and more equipped than ever to meet and deal with anything it may now face.

I won't mention anyone individually in this report apart from one person who is looking to be retired early in the next financial year and whose retirement will be of great sadness for us. We will say goodbye to Heather our business manager of 20 years and whilst we wish her every blessing we know she will be missed. We are fortunate indeed to have successfully promote Rhona who has already begun training and will work full time as we plan to amalgamate the business lead and administrative roles into one as a better use of skills.

The work continues to recruit additional trustees. We are going to make this a priority this coming year, ensuring that recruitment enables us to further widen our considerable experience and expertise as leaders.

Finally, I want to say thank you to all the parents and carers who, faced with many options choose to send their children to The Apple Trust. Your belief in us is something we absolutely do not take for granted.

I commend this annual report to you for the board of trustees for The Apple Trust and thank you for your interest and support.

With my very best regards

Reverend Canon Malcolm Rogers MBE
Chair of Trustees, The Apple Trust

FINANCIAL REVIEW

Financial position

The Apple Trust has operated this last year, which has seen growth and success, without any grant aid assistance. This is a truly remarkable achievement and is a tribute to the expert financial planning and support trustees receive, both internally from our business manager and externally through our consultant. The diligence and flexibility of the staff has of course made all of this possible. Moving forwards, we aim that reserves meet our policy and budgets indicate there are no imminent risks to sustainability. We are enabling this year aiming to implement improvements works and refurbishments. We are not complacent though, and are proceeding with caution, knowing how quickly the financial climate can change.

Linking our financial performance with our charitable benefit, is our decision to invest £50,000 in the local credit union, which in itself is paying better-than-bank dividends whilst enabling the credit union to massively increase its reach through additional resources.

Reserves policy

The charity aims to keep unrestricted reserves at a level between £100,000 and £120,000 to cover three months running costs in the event deficit funding is required.

The unrestricted reserves at the year end are below this range and, the trustees recognise the financial risk this presents to the charity. Robust financial stability is priority to the trustees and management as they continue to monitor and review the position. Steps have been put in place to mitigate any increased financial risk and, the trustees look forward to future development, growth and self sustainability.

FUTURE PLANS

In addition to works across the site, the trustees and senior staff are committed to maintaining the quality of all our services and the sites from which we operate. We realise that some of this work can and should be funded by grants although our ongoing aspiration is to remain sustainable in our day to day business without them. We are committed to sustaining occupancy levels and seizing opportunities within the community to develop the trusts profile, and we are together determined to enable the trust meet and exceed its goals in the coming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited is a company limited by guarantee working under the name of The Apple Trust. It was incorporated 3 December 2001 and registered as a charity on 22 February 2005.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

All trustees are familiarised with the charity at an induction meeting with existing members of the charity.

At this meeting, inductees are provided with a variety of briefing materials including a trustees handbook that covers the following:

- The obligations of trustees and SORP
- The operational framework of the charity including the Memorandum and Articles
- The organisational structure
- The current financial position of the charity
- Future plans and objectives of the charity

All trustees are offered a variety of training programmes in order to help them meet their obligations. These include course on equal opportunities and diversity, finance, recruitment and management.

Induction and training of new trustees

All trustees are familiar with the practical work and all key employees of the charity. They have been briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity.

In the citation which was read out in January 2017 by HRH The Prince of Wales, I was given the tremendous honour of being awarded an MBE for services to the local community and community cohesion. As I received the award, I was extremely mindful that I do so not only on my own behalf but also on behalf of all the people in The Apple Trust who work so hard to bring our vision into reality each day. The Trust changes lives for the better, those of countless children and parents, and also our staff who are not just childcare practitioners but pillars of the local community working towards the common good. Any full measurement of our success and impact can therefore only be carried out in the future, and with regard to how the people we work with and work for go on to become even more happy, respectful and contributory citizens.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04333012 (England and Wales)

Registered Charity number

1108217

Registered office

St. Gabriel's Community Centre
Hall Lane
Huyton
Liverpool
Merseyside
L36 6AZ

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Report of the Trustees
for the Year Ended 31 March 2022**

Trustees

Rev Canon M Rogers
Mrs B M Williams
T Williams
Mrs C M Birkett
K W Birkett

Company Secretary


Mrs B M Williams

Independent Examiner

Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9. NOV. 22 and signed on its behalf by:


.....
Rev Canon M Rogers - Trustee

**Independent Examiner's Report to the Trustees of
St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

Independent examiner's report to the trustees of St Gabriel's Area Partnership Enabling Play and Learning for Everyone Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA ACA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Suzanne Draper
FCCA ACA
SB&P
Chartered Accountants
Oriel House
2-8 Oriel Road
Bootle
Liverpool
Merseyside
L20 7EP

Date: 9/11/2022

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2022**

		Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,288	17,000	30,288	111,406
Charitable activities					
Education and childcare services		333,805	-	333,805	224,279
Investment income	3	949	-	949	753
Total		<u>348,042</u>	<u>17,000</u>	<u>365,042</u>	<u>336,438</u>
EXPENDITURE ON					
Charitable activities	5				
Education and childcare services		320,970	33,508	354,478	327,337
NET INCOME/(EXPENDITURE)		<u>27,072</u>	<u>(16,508)</u>	<u>10,564</u>	<u>9,101</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		86,783	140,666	227,449	218,348
TOTAL FUNDS CARRIED FORWARD		<u><u>113,855</u></u>	<u><u>124,158</u></u>	<u><u>238,013</u></u>	<u><u>227,449</u></u>

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Balance Sheet
31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	9	5,536	124,128	129,664	145,854
CURRENT ASSETS					
Debtors	10	2,869	-	2,869	7,201
Cash at bank		121,657	30	121,687	93,616
		<u>124,526</u>	<u>30</u>	<u>124,556</u>	<u>100,817</u>
CREDITORS					
Amounts falling due within one year	11	(16,207)	-	(16,207)	(19,222)
NET CURRENT ASSETS		<u>108,319</u>	<u>30</u>	<u>108,349</u>	<u>81,595</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>113,855</u>	<u>124,158</u>	<u>238,013</u>	<u>227,449</u>
NET ASSETS		<u>113,855</u>	<u>124,158</u>	<u>238,013</u>	<u>227,449</u>
FUNDS	12				
Unrestricted funds				113,855	86,783
Restricted funds				124,158	140,666
TOTAL FUNDS				<u>238,013</u>	<u>227,449</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9. Nov. 2022 and were signed on its behalf by:



M Rogers - Trustee

The notes form part of these financial statements

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Cash Flow Statement
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>27,939</u>	<u>31,608</u>
Net cash provided by operating activities		<u>27,939</u>	<u>31,608</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(817)	(2,824)
Interest received		<u>949</u>	<u>753</u>
Net cash provided by/(used in) investing activities		<u>132</u>	<u>(2,071)</u>
Change in cash and cash equivalents in the reporting period		<u>28,071</u>	<u>29,537</u>
Cash and cash equivalents at the beginning of the reporting period		<u>93,616</u>	<u>64,079</u>
Cash and cash equivalents at the end of the reporting period		<u><u>121,687</u></u>	<u><u>93,616</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.22		31.3.21
	£		£
Net income for the reporting period (as per the Statement of Financial Activities)	10,564		9,101
Adjustments for:			
Depreciation charges	17,007		16,861
Loss on disposal of fixed assets	-		22
Interest received	(949)		(753)
Decrease/(increase) in debtors	4,332		(461)
(Decrease)/increase in creditors	(3,015)		6,838
Net cash provided by operations	<u>27,939</u>		<u>31,608</u>
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank	93,616	28,071	121,687
	<u>93,616</u>	<u>28,071</u>	<u>121,687</u>
Total	<u>93,616</u>	<u>28,071</u>	<u>121,687</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably..

Expenditure

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

Governance costs

Costs recognised by the charity that are associated with its governance as opposed to general running costs or charitable activity costs. Costs include accountancy and independent examiners fees and bank charges and interest.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Leasehold property	- 4% straight line
Property improvements	- 4% straight line
Equipment	- 20% on reducing balance
Fixtures & Fittings	- 20% on reducing balance
Computer Equipment	- 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered a period of twelve months from the date of approval of the financial statements. The trustees believe that no material uncertainties exist.

**St Gabriel's Area Partnership Enabling
Play and Learning for Everyone Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	1,454	3,639
Grants	27,560	55,666
CJRS Grant	1,274	52,101
	<u>30,288</u>	<u>111,406</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
KMBC	10,000	-
Early Years Professional	-	31,427
SEN	-	1,412
General activities	560	22,827
Community Fund Covid-19 Support Grant		
	<u>17,000</u>	<u>-</u>
	<u>27,560</u>	<u>55,666</u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Bank interest receivable	949	753
	<u>949</u>	<u>753</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Nursery fees	333,805	224,279
Activity Education and childcare services	<u>333,805</u>	<u>224,279</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Education and childcare services	349,998	4,480	354,478
	<u>349,998</u>	<u>4,480</u>	<u>354,478</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

Depreciation of owned assets 2022 - £17,007 (2021 £16,671)

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Charitable staff	17	20

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

9. TANGIBLE FIXED ASSETS

	Leasehold property £	Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	386,136	20,236	47,532	2,760	456,664
Additions	-	-	329	488	817
At 31 March 2022	386,136	20,236	47,861	3,248	457,481
DEPRECIATION					
At 1 April 2021	247,798	19,744	41,106	2,162	310,810
Charge for year	15,445	98	1,297	167	17,007
At 31 March 2022	263,243	19,842	42,403	2,329	327,817
NET BOOK VALUE					
At 31 March 2022	122,893	394	5,458	919	129,664
At 31 March 2021	138,338	492	6,426	598	145,854

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	2,194	5,754
Other debtors	-	623
Prepayments	675	824
	<u>2,869</u>	<u>7,201</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	578	580
Social security and other taxes	3,409	3,364
Pensions	808	850
Deferred income	2,284	2,333
Accrued expenses	9,128	12,095
	<u>16,207</u>	<u>19,222</u>

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	56,783	27,072	83,855
Contingency fund	30,000	-	30,000
	<u>86,783</u>	<u>27,072</u>	<u>113,855</u>
Restricted funds			
Big Lottery	54,000	(6,000)	48,000
ERDF	84,338	(9,445)	74,893
Knowsley SureStart	743	(149)	594
Awards For All	831	(160)	671
Pilkingtons Austin - Lunch Club Grant	754	(754)	-
	<u>140,666</u>	<u>(16,508)</u>	<u>124,158</u>
TOTAL FUNDS	<u>227,449</u>	<u>10,564</u>	<u>238,013</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,042	(310,970)	27,072
Knowsley Metropolitan Borough Council	10,000	(10,000)	-
	<u>348,042</u>	<u>(320,970)</u>	<u>27,072</u>
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(149)	(149)
Awards For All	-	(160)	(160)
Pilkingtons Austin - Lunch Club Grant	-	(754)	(754)
CF Knowsley Covid-19 Support Grant	17,000	(17,000)	-
	<u>17,000</u>	<u>(33,508)</u>	<u>(16,508)</u>
TOTAL FUNDS	<u>365,042</u>	<u>(354,478)</u>	<u>10,564</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	32,605	24,217	(39)	56,783
Contingency fund	30,000	-	-	30,000
	<u>62,605</u>	<u>24,217</u>	<u>(39)</u>	<u>86,783</u>
Restricted funds				
Big Lottery	60,000	(6,000)	-	54,000
ERDF	93,783	(9,445)	-	84,338
Knowsley SureStart	929	(186)	-	743
Awards For All	1,031	(200)	-	831
LCR Cares Grant	-	(39)	39	-
Pilkingtons Austin - Lunch Club Grant	-	754	-	754
	<u>155,743</u>	<u>(15,116)</u>	<u>39</u>	<u>140,666</u>
TOTAL FUNDS	<u>218,348</u>	<u>9,101</u>	<u>-</u>	<u>227,449</u>

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	295,149	(270,932)	24,217
Restricted funds			
Big Lottery	-	(6,000)	(6,000)
ERDF	-	(9,445)	(9,445)
Knowsley SureStart	-	(186)	(186)
Awards For All	-	(200)	(200)
Early Years Professional - Staff Cover	31,427	(31,427)	-
Baby Room	1,412	(1,412)	-
LCR Cares Grant	6,750	(6,789)	(39)
Pilkingtons Austin - Lunch Club Grant	1,000	(246)	754
Early Years - Stepped approach outdoor play	700	(700)	-
	<u>41,289</u>	<u>(56,405)</u>	<u>(15,116)</u>
TOTAL FUNDS	<u>336,438</u>	<u>(327,337)</u>	<u>9,101</u>

Restricted Funds:

Big Lottery

In 2006, £150,000 was received from Big Lottery as a contribution towards the construction of the building, this was match funded with an ERDF grant that was awarded in the same year. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the building. The balance on the fund is reflected by a proportion of the leasehold property net book value.

ERDF

A grant of £265,311 was awarded in 2006 to assist with the construction of the building. The grant is restricted and stipulates that if the building were to be sold before 2014, the initial award would have to be repaid in full. In the event of the building being sold after 2014, a percentage of the original award, on a reducing scale each year, would have to be repaid. An amount is released from the restricted fund each year to reflect the movement in the net book value of the building. The remaining balance on the fund is reflected by a proportion of the leasehold property net book value.

Knowsley Sure Start

In 2016, the charity purchased capital items costing £2,836. Each year an amount is released from the restricted fund to reflect the movement in the net book value of the assets.

Awards For All

A grant of £9,331 was awarded in 2012 for the purpose of funding an eco friendly outdoor play and resource area, of which £1,339 was spent on capital equipment. Each year an amount is released from the restricted fund to reflect the movement in the net book value.

12. MOVEMENT IN FUNDS - continued

In 2015, £5,260 was received to reduce the charities carbon footprint and help the charity become more energy efficient through improved facilities, equipment & utilities. As above, £2,612 was capitalised and an amount is released annually from the restricted fund to reflect the movement in the net book value of the asset.

The Pilkington Grant

A Covid grant received for purchase of items to open up social activities. It was for the purchase of tables, chairs and parasols. This fund was fully expended in 2022.

CF Knowsley Covid-19 Support Grant

A grant received to cover payroll costs for two new posts, practitioner and administrator. Grant will also cover general costs incurred i.e. travel, books & telephone.

Designated Funds:

Contingency fund

For many Charities and businesses operating post Covid, the actions and decisions we take over the next 12-24 months, and beyond, will be pivotal to our survival. With this in mind, the trustees felt it was both prudent and responsible to set aside an amount that would ensure the charity could meet its statutory responsibilities in the event a decision was taken to rationalize and scale down costs and activities at any point over this period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 March 2022.