

# PRESCOT & WHISTON COMMUNITY ADVICE CENTRE

England & Wales · Charity number 1110989

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [02937464](#)

**Registered** 2005-08-23

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Prescott One Stop Shop  
Aspinall Street  
Prescot  
Knowsley  
Merseyside  
L34 5GA

**Phone** 01514434639

**Email** [prescotadvice@btinternet.com](mailto:prescotadvice@btinternet.com)

## Activities

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**Objects:** TO RELIEVE POVERTY BY THE PROVISION OF ADVICE AND INFORMATION ABOUT HEALTH, WELFARE AND OTHER SOCIAL BENEFITS IN PRESCOT, WHISTON, CRONTON AND SURROUNDING AREAS

**Activities:** To relieve poverty by the provision of advice and information about health, welfare and other social benefits in Prescot, Whiston, Cronton and surrounding areas.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** PRESCOT, WHISTON, CRONTON AND SURROUNDING AREAS
- Knowsley

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£199,541	£155,562	-	-
2024-03-31	£276,656	£174,329	-	-
2023-03-31	£384,102	£341,971	-	-
2022-03-31	£201,940	£203,820	-	-
2021-03-31	£109,625	£100,657	-	-

## Trustees

Name	Role	Appointed
TERENCE HENRY BYRON	Chair	1994-06-10
Diane Sedman		2025-03-04
KEITH PEMBERTON		
Malcolm Whipp		2025-03-04
STEPHEN DAVID BYRON		
TOM BEST		
TONY NEWMAN		2014-05-10

**PRESCOT & WHISTON COMMUNITY ADVICE CENTRE**

England & Wales - Charity number 1110989

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# Accounts

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**Prescot & Whiston Community Advice Centre Ltd**

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Registered Charity Number: 1110989  
Registered Company Number: 02937464

**Prescot & Whiston Community Advice Centre Ltd**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

## **Prescot & Whiston Community Advice Centre Ltd**

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## **Prescot & Whiston Community Advice Centre Ltd**

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### **Legal and administrative Information**

#### **Trustees:**

Mr. T Byron

Mr. T Best

Mr. S Byron

Mr. K Pemberton

Ms. G Flatley

Mr. T Newman

Ms. L Nelson

#### **Independent examiner:**

Ashurst Accountancy

Ltd

17 Duke Street

Formby

Liverpool L37 4AN

#### **Registered Office:**

Prescot One Stop Shop

Aspinall Street

Prescot

Knowsley

Merseyside

L3 5GA

#### **Registered Company number:**

02937464

#### **Registered Charity number:**

1110989

## **Prescot & Whiston Community Advice Centre Ltd**

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### **The Report of the Trustees for the year ended 31 March 2025.**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The Charity was incorporated on 23 March 2003.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Objectives and Activities**

The charitable objects of Prescot & Whiston Community Advice Centre Ltd are to relieve poverty by the Provision of advice and information about health, welfare and other social benefits in the Metropolitan Borough of Knowsley.

### **Structure, Governance and Management**

#### *Governing document*

Prescot & Whiston Community Advice Centre Ltd is a charitable company limited by guarantee, incorporated on 23rd March 2003, and was registered as a charity on 23 August 2005. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

#### *Appointment of the Board of Trustees*

The Directors of Prescot & Whiston Community Advice Centre Ltd are also charity trustees for the purpose of charity law and under Prescot & Whiston Community Advice Centre Ltd articles are known as the Board of Management.

The trustees who served during the year are noted on the charity information page at the front of the financial statements.

#### *Trustee induction and training*

Trustees are encouraged to attend appropriate external training courses that appertain to their role. In addition, they are expected to help Prescot & Whiston Community Advice Centre Ltd and be aware of policies and procedures that we adhere to.

#### *Organisation*

The Board of Management meets regularly during the year to maintain control over its governance.

#### *Risk management*

The trustees actively review the major risks which the charity faces on a regular basis and believe that adequate systems are in place to reduce/mitigate significant operational and business risks.

#### *Going Concern*

The board members consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Local Authority funding is awarded on a year-by-year basis.

### **Financial Review**

#### **Reserves Policy**

The trustees consider the financial position of the charity to be satisfactory. The Charity is in a relatively stable financial position with no unpaid debts and a small reserve. Reserves would only be held to meet any statutory requirement for redundancy payment liability and also to mitigate any inflationary increase in major essential overheads.

## **Prescot & Whiston Community Advice Centre Ltd**

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### **Future Plans**

The charity is committed to continuing to provide a comprehensive free and impartial welfare rights advice, information and representation service for people who live and work in the Metropolitan Borough Council of Knowsley regardless of the income or employment status of the individual.

### **Public Benefit**

The trustees have given due consideration to the Charity Commissions Guidance on the operation of the Public Benefit requirement.

### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with the Companies Act 2006, and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing financial statements in accordance with 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 charitable company as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those 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 (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable 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 company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which show and explain the Charity's transactions with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant information of which the charitable company's independent examiner are unaware of; and
- We have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charitable company's independent examiners are aware of that information.

### **Related Charities**

Prescot & Whiston Community Advice Centre Ltd has no related charities.

### **Basis of preparation**

This report and the financial statements have been prepared in accordance with the special provisions of Part VII of the companies Act 2006 relating to smaller companies.

## Prescot & Whiston Community Advice Centre Ltd

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### Transactions and financial position

The financial statements are set out on pages 8 to 10.

The Statement of Financial Activities shows a Surplus for the year of £43,979 and a surplus for the year in 2024 of £102,327.

The reserves at the year end stand at £47,198, (2024: (£47,198) for unrestricted funds, and £147,498 (2024: £103,519 for restricted funds).

This report was approved by the board and signed on their behalf by:



T Byron

Date 03/09/2025

## **Prescot & Whiston Community Advice Centre Ltd**

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### **Independent Examiner's Report to the Trustees of Prescot & Whiston Community Advice Centre Ltd**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 8 to 14.

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

As the charity 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 company'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**

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

1. accounting records were not kept in respect of the 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.



**Kevin Guy** FCA  
**On behalf of Ashurst Accountancy Ltd**  
**Chartered Accountants**

Date: 03/09/2025

**Prescot & Whiston Community Advice Centre Ltd**

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**Statement of Financial Activities  
for the year ended 31 March 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Income from Charitable activities	181,972	17,569	199,541	276,656
<b>Total income and endowments</b>	<b>181,972</b>	<b>17,569</b>	<b>199,541</b>	<b>276,656</b>
Expenditure on:				
Charitable activities	(137,993)	(17,569)	(155,562)	(174,329)
<b>Total expenditure</b>	<b>(137,993)</b>	<b>(17,569)</b>	<b>(155,562)</b>	<b>(174,329)</b>
Net expenditure	43,979	0	43,979	102,327
Net movement in funds	<b>43,979</b>	<b>0</b>	<b>43,979</b>	<b>102,327</b>
Reconciliation of funds:				
Total funds brought forward	103,519	47,198	150,717	48,390
<b>Total funds carried forward</b>	<b>147,498</b>	<b>47,198</b>	<b>194,696</b>	<b>150,717</b>

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.



## Prescot & Whiston Community Advice Centre Ltd

Registered Charity Number: 1110989  
Registered Company Number: 02937464

### Balance Sheet for the Year Ended 31 March 2025

	Notes	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible assets	5		2,311		3,082
<b>Current assets</b>					
Debtors	6	498		0	
Cash at bank		<u>195,847</u>		<u>153,796</u>	
<b>Total current assets</b>		196,345		153,796	
<b>Creditors</b>					
Amounts due within one year	7	<u>(3,960)</u>		<u>(6,161)</u>	
<b>Net current assets</b>			192,385		147,635
<b>Total assets less current liabilities</b>			194,696		150,717
<b>Creditors</b>					
Amounts due after more than one year					
<b>Net assets</b>			<u>194,696</u>		<u>150,717</u>
The funds of the charity:					
Unrestricted revenue accumulated funds	8		47,198		47,198
Restricted revenue accumulated funds	8		<u>147,498</u>		<u>103,519</u>
<b>Total charity funds</b>			<u>194,696</u>		<u>150,717</u>

For the year ending 31 March 2025, the company was exempt from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved and authorised for issue on by the Board of Trustees and signed on 03/09/2025.

T Byron



The notes on pages 11 to 14 form an integral part of these accounts.

## **Prescot & Whiston Community Advice Centre Ltd**

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### **Notes to the Financial Statements**

**for the Year Ended 31 March 2025**

#### **1 Accounting policies**

##### ***Basis of preparation of the accounts***

Prescot & Whiston Community Advice Centre Ltd is a company limited by guarantee, registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued October 2019 (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK General Accepted Practice as it applies from 1 January 2015.

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

The trustees assess whether the use of going concern is appropriate and whether there any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The members of the council make this assessment each year in respect of a period of one year from the date of approval of the financial statements.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention.

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

All incoming resources are included in the Statement of Financial Activities when receipt is probable or more likely than not to be received, and the amount can be quantified with reasonable accuracy.

##### ***Resources expended.***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

##### ***Fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their useful economic lives.

Fixtures and fittings	25% reducing balance.
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##### ***Grants receivable***

Grants are included in the Statement of Financial Activities when the conditions for receiving the grant have been met.

Their performance criteria are not yet met, grant income is deferred until such time as criteria is achieved.

## Prescot & Whiston Community Advice Centre Ltd

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### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Accounting policies (continued)

##### **Finance and operating leases.**

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

#### 2 Surplus for the financial year

	2025	2024
	£	£

This is stated after charging:-

Independent Examiner's Fees	2,500	2,500
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#### 3 Staff Costs and Emoluments

Salaries and wages	129,352	144,405
Employer's National Insurance	6,574	7,733
Pension costs	0	375
	<u>135,926</u>	<u>152,513</u>

##### **Numbers of full-time employees or full-time equivalents**

Management and administration	5	6
	<u>6</u>	<u>5</u>

There were no fees or expenses paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

#### 4 Taxation

Taxation is not provided on the grounds that Part 11 of the Corporation Tax Act 2010 applies (tax exemption for charitable companies).

**Prescot & Whiston Community Advice Centre Ltd**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

<b>5</b>	<b>Tangible fixed assets</b>	<b>Fixtures and fittings</b>	
		<b>£</b>	
	Cost		
	As 1 April 2024	14,490	
	Additions		
	As 31 March 2025	<u>14,490</u>	
	Accumulated depreciation		
	As 1 April 2024	11,408	
	Charge for the year	<u>771</u>	
	At 31 March 2025	12,179	
	NBV at 31 March 2025	2,311	
	NBV at 31 March 2024	<u>3,082</u>	
<b>6</b>	<b>Debtors</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Trade debtors	<u>498</u>	<u>0</u>
<b>7</b>	<b>Creditors: amounts falling due within one-year</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Trade creditors		
	Accrued expenses	3,960	3,960
	Taxation and social security	0	1,259
	Other Creditors	0	942
		<u>3,960</u>	<u>6,161</u>

## Prescot & Whiston Community Advice Centre Ltd

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### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 8 Analysis of Funds

	At 31 March 2023	Incoming Resources	Outgoing Resources	At 31 March 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
General reserve	(6,690)	169,156	(115,268)	47,198	17,569	(17,569)	47,198
<b>Restricted</b>							
KMBC MH project	55,080	107,500	(59,061)	103,519	181,972	(137,993)	147,498
<b>Total Reserves</b>	<b>48,390</b>	<b>276,656</b>	<b>(174,329)</b>	<b>150,717</b>	<b>199,541</b>	<b>(155,562)</b>	<b>194,696</b>

#### KMBC (MH) Mental Health Project

2

This funding is provided as part of a 2-year project funded through the Better Together Hardship Fund from Knowsley Borough Council to offer direct specialist support from the charities team of advisors on welfare rights, housing and debt issues.

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#### 9 Related party transactions

There were no related party transactions in the year under review.

#### 10 Share Capital

The company is limited by guarantee and as such does not have a share capital. In the event of a winding up, the members will each contribute a sum not exceeding £1.

**PRESCOT & WHISTON COMMUNITY ADVICE CENTRE**

England & Wales - Charity number 1110989

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2023 Period start date to 31<sup>st</sup> March 2024 Period end date

Charity name: Prescot and Whiston Community Advice Centre

Charity registration number: 1110989

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document.	Para 1.17	Prescot and Whiston Community Advice Centre provides a comprehensive free and impartial welfare rights advice, information and representation service for people who live and work in the Metropolitan Borough of Knowsley regardless of the income or employment status of the individual.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Centre offers a comprehensive service, providing advice and assistance to access the full spectrum of social security benefits such as Employment &amp; Support Allowance, Universal Credit, Disability Living Allowance, Personal Independence Payment, Attendance Allowance, Income Support, Pension Credit, Housing and Council Tax Benefit, and Tax Credits etc, as well as grants and single charitable payments for those in need.</p> <p>We also act as a designated partner to assess eligibility and issue Foodbank vouchers.</p> <p>The Centre provides an income maximisation service to increase household income for those disadvantaged due to poverty, ill health, and disability.</p> <p>The Centre provides representation at judicial Social Security tribunals, representing up to and including 2<sup>nd</sup> Tier Upper Tribunals.</p> <p>A daily appointment based service is operated within its premises at Prescot One Stop Shop, between the hours of 10am and 5pm, Monday to Friday.</p>

		<p>Appointments are made for general advice and benefit checks and also for completion of lengthy benefit application forms.</p> <p>Tribunals are represented as and when they are listed.</p> <p>Prescot and Whiston Community Advice Centre works closely with other front-line service agencies such as Knowsley Borough Council's Social Services Department, NHS 5 Boroughs Partnership Community Mental Health Teams, One Knowsley, mental health charities such as Making Space and housing associations – LIVV Housing Group and the Tenants' Extra Support Service of ForHousing. We receive referrals from these and many similar agencies.</p> <p>In order to provide a seamless service for our clients, we refer clients to agencies where their issues fall outside the scope of our service.</p> <p>In September 2021 we started an initial two year Project called The Mental Health Project, funded through the Better Together Hardship Fund from Knowsley Borough Council to offer direct specialist support from our team of Advisors on welfare rights, housing and debt issues. The Project runs alongside our core service. This Project has been extended to December 2024.</p> <p>This Project continues to strive to break the link between mental health and poor financial outcomes (which can result in debt and homelessness etc). Our team of specialist Advisors assist mental health service users to reduce debt, maximise household income and ensure their right to secure affordable accommodation.</p> <p>The Project is available to clients on a referral basis via their Mental Health Team, Social Worker or GP based in the Borough of Knowsley.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm the Trustees have full regard to guidance issued by Charity Commission on public benefit.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>All community members, especially the most vulnerable, are able to access accurate and impartial advice and representation in an uncertain and changing landscape.</p> <p>In 2023/24 our charity helped 1,252 clients from the Metropolitan Borough of Knowsley.</p> <p>In 2023/24 our core activities assisted our clients in gaining £2,044,467.55 in benefits and grants.</p> <p>Our Mental Health Project helped 765 clients in 2023/24. It assisted client in gaining £851,623.56 in benefits, £382,823.24 in benefit tribunals wins and £3,074.65 in grants.</p> <p>In assisting our clients, we have made a difference to their lives by making advice and information clear, accurate, and accessible, thus ensuring our clients are better informed to make choices that affect their own lives.</p> <p>We have maximised household incomes which has contributed to combating financial exclusion in facilitating greater access to goods and services whilst addressing issues regarding debt and money management.</p>

		<p>We have negotiated with private and social landlords and also assisted clients to gain discretionary housing payments in order to prevent progression of possession and eviction orders.</p> <p>We have continued to contribute to citizens' access to social justice by providing representation and written submissions for tribunal representation.</p>
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### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a relatively stable financial position with no unpaid debts, and holding some reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves would only be held to meet any statutory requirement for redundancy payment liability and also mitigate any inflationary increase in major essential overheads such as insurances and indemnities.
Amount of reserves held	Para 1.22	£150,717.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>Our Local Authority funding is awarded on a year by year basis.</p> <p>Our TUC One Fund For All unrestricted funding was paused in January 2023 due to the fund having banking issues. The</p>

		problems have still not been resolved and we have not received any funding from them since. We are unsure if we will receive any funding from OFFA in the future.
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### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	
How is the charity constituted? (e.g <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
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The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	Prescot and Whiston Community Advice Centre
Other name the charity uses	
Registered charity number	1110989
Charity's principal address	Prescot One Stop Shop, Aspinall Street, Prescot, Merseyside L34 5GA

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Terry Byron	Chair		
2	David Friar	Secretary	1/4/2021 to 19/12/2021	
3	Thomas Best			
4	Paul Bradley		1/4/2022 to 9/1/2023	
5	Stephen Byron			
6	Gillian Flatley			
7	Norman Jones		1/4/2021 to 28/9/2021	
8	Tony Newman	Treasurer		
9	Keith Pemberton			
10	Lucy Nelson		1/4/2022 to 5/4/2023	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

--	--

Position (e.g. Secretary,  
Chair, etc)

--	--

Date

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Registered Charity Number: 1110989  
Registered Company Number: 02937464

**Prescot & Whiston Community Advice Centre Ltd**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Legal and administrative information**

**Trustees:**

Mr. T Byron  
Mr. T Best  
Mr. S Byron  
Mr. K Pemberton  
Ms. G Flatley  
Mr. T Newman  
Ms. L Nelson

**Independent examiner:**

Ashurst Accountancy  
Ltd  
17 Duke Street  
Formby  
Liverpool L37 4AN

**Registered Office:**

Prescot One Stop Shop  
Aspinall Street  
Prescot  
Knowsley  
Merseyside  
L3 5GA

**Registered Company number:**

02937464

**Registered Charity number:**

1110989

## **Prescot & Whiston Community Advice Centre Ltd**

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### **The Report of the Trustees for the year ended 31 March 2024.**

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The Charity was incorporated on 23 March 2003.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Objectives and Activities**

The charitable objects of Prescot & Whiston Community Advice Centre Ltd are to relieve poverty by the Provision of advice and information about health, welfare and other social benefits in the Metropolitan Borough of Knowsley.

### **Structure, Governance and Management**

#### *Governing document*

Prescot & Whiston Community Advice Centre Ltd is a charitable company limited by guarantee, incorporated on 23rd March 2003, and was registered as a charity on 23 August 2005. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

#### *Appointment of the Board of Trustees*

The Directors of Prescot & Whiston Community Advice Centre Ltd are also charity trustees for the purpose of charity law and under Prescot & Whiston Community Advice Centre Ltd articles are known as the Board of Management.

The trustees who served during the year are noted on the charity information page at the front of the financial statements.

#### *Trustee induction and training*

Trustees are encouraged to attend appropriate external training courses that appertain to their role. In addition, they are expected to help Prescot & Whiston Community Advice Centre Ltd and be aware of policies and procedures that we adhere to.

#### *Organisation*

The Board of Management meets regularly during the year to maintain control over its governance.

#### *Risk management*

The trustees actively review the major risks which the charity faces on a regular basis and believe that adequate systems are in place to reduce/mitigate significant operational and business risks.

#### *Going Concern*

The board members consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Local Authority funding is awarded on a year-by-year basis.

### **Financial Review**

#### **Reserves Policy**

The trustees consider the financial position of the charity to be satisfactory. The Charity is in a relatively stable financial position with no unpaid debts and a small reserve. Reserves would only be held to meet any statutory requirement for redundancy payment liability and also to mitigate any inflationary increase in major essential overheads.

### **Future Plans**

The charity is committed to continuing to provide a comprehensive free and impartial welfare rights advice, information and representation service for people who live and work in the Metropolitan Borough Council of Knowsley regardless of the income or employment status of the individual.

### **Public Benefit**

The trustees have given due consideration to the Charity Commissions Guidance on the operation of the Public Benefit requirement.

### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with the Companies Act 2006, and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing financial statements in accordance with 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 charitable company as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those 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 (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable 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 company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which show and explain the Charity's transactions with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant information of which the charitable company's independent examiner are unaware of; and
- We have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charitable company's independent examiners are aware of that information.

### **Related Charities**

Prescot & Whiston Community Advice Centre Ltd has no related charities.

### **Basis of preparation**

This report and the financial statements have been prepared in accordance with the special provisions of Part VII of the companies Act 2006 relating to smaller companies.

**Transactions and financial position**

The financial statements are set out on pages 8 to 10.

The Statement of Financial Activities shows a Surplus for the year of £102,327 and a surplus for the year in 2023 of £42,131.

The reserves at the year end stand at £47,198, (2023: (£6,690) for unrestricted funds, and £103,519 (2023: £55,080 for restricted funds).

This report was approved by the board and signed on their behalf by:



T Byron

Date 03/09/2024

**Independent Examiner's Report to the Trustees of Prescot & Whiston Community Advice Centre Ltd**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 14.

**Responsibilities and basis of report**

As the charity 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 company'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**

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

1. accounting records were not kept in respect of the 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.

  
**Kevin Guy FCA**  
**On behalf of Ashurst Accountancy Ltd**  
**Chartered Accountants**

Date: 03/09/2024

## Prescot & Whiston Community Advice Centre Ltd

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### Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Income from Charitable activities	169,156	107,500	276,656	384,102
<b>Total income and endowments</b>	<b>169,156</b>	<b>107,500</b>	<b>276,656</b>	<b>384,102</b>
Expenditure on:				
Charitable activities	(115,268)	(59,061)	(174,329)	(341,971)
<b>Total expenditure</b>	<b>(115,268)</b>	<b>(59,061)</b>	<b>(174,329)</b>	<b>(341,971)</b>
Net expenditure	53,888	48,439	102,327	42,131
<b>Net movement in funds</b>	<b>53,888</b>	<b>48,439</b>	<b>102,327</b>	<b>42,131</b>
Reconciliation of funds:				
Total funds brought forward	(6,690)	55,080	48,390	6,259
<b>Total funds carried forward</b>	<b>47,198</b>	<b>103,519</b>	<b>150,717</b>	<b>48,390</b>

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

## Prescot & Whiston Community Advice Centre Ltd

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### Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Income from Charitable activities	252,664	131,438	384,102	201,940
<b>Total income and endowments</b>	<b>252,664</b>	<b>131,438</b>	<b>384,102</b>	<b>201,940</b>
Expenditure on:				
Charitable activities	(260,182)	(81,789)	(341,971)	(203,820)
<b>Total expenditure</b>	<b>(260,182)</b>	<b>(81,789)</b>	<b>(341,971)</b>	<b>(203,820)</b>
Net expenditure	(7,518)	49,649	42,131	(1,880)
<b>Net movement in funds</b>	<b>(7,518)</b>	<b>49,649</b>	<b>42,131</b>	<b>(1,880)</b>
Reconciliation of funds:				
Total funds brought forward	828	5,431	6,259	8,139
<b>Total funds carried forward</b>	<b>(6,690)</b>	<b>55,080</b>	<b>48,390</b>	<b>6,259</b>

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

## Prescot & Whiston Community Advice Centre Ltd

Registered Charity Number: 1110989  
Registered Company Number: 02937464

### Balance Sheet for the Year Ended 31 March 2024

	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	5	3,082	4,110
<b>Current assets</b>			
Debtors	6	0	0
Cash at bank		<u>153,796</u>	<u>50,341</u>
<b>Total current assets</b>		153,796	50,341
<b>Creditors</b>			
Amounts due within one year	7	<u>(6,161)</u>	<u>(6,061)</u>
<b>Net current assets</b>		147,635	44,280
<b>Total assets less current liabilities</b>		150,717	48,390
<b>Creditors</b>			
Amounts due after more than one year			
<b>Net assets</b>		<u><b>150,717</b></u>	<u><b>48,390</b></u>
The funds of the charity:			
Unrestricted revenue accumulated funds	8	47,198	(6,690)
Restricted revenue accumulated funds	8	<u>103,519</u>	<u>55,080</u>
<b>Total charity funds</b>		<u><b>150,717</b></u>	<u><b>48,390</b></u>

For the year ending 31 March 2024, the company was exempt from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved and authorised for issue on by the Board of Trustees and signed on 03/09/2024.



T Byron

The notes on pages 11 to 14 form an integral part of these accounts.

**Notes to the Financial Statements**

**for the Year Ended 31 March 2024**

**1 Accounting policies**

***Basis of preparation of the accounts***

Prescot & Whiston Community Advice Centre Ltd is a company limited by guarantee, registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued October 2019 (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK General Accepted Practice as it applies from 1 January 2015.

***Going concern***

The trustees assess whether the use of going concern is appropriate and whether there any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The members of the council make this assessment each year in respect of a period of one year from the date of approval of the financial statements.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention.

***Incoming resources***

All incoming resources are included in the Statement of Financial Activities when receipt is probable or more likely than not to be received, and the amount can be quantified with reasonable accuracy.

***Resources expended.***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

***Fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their useful economic lives.

Fixtures and fittings                      25% reducing balance.

***Grants receivable***

Grants are included in the Statement of Financial Activities when the conditions for receiving the grant have been met.

Their performance criteria are not yet met, grant income is deferred until such time as criteria is achieved.

## Prescot & Whiston Community Advice Centre Ltd

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### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Accounting policies (continued)

##### *Finance and operating leases.*

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

#### 2 Surplus for the financial year

	2024	2023
	£	£
<b>This is stated after charging:-</b>		
Independent Examiner's Fees	2,500	2,500

#### 3 Staff Costs and Emoluments

Salaries and wages	144,405	196,017
Employer's National Insurance	7,733	13,364
Pension costs	375	750
	<u>152,513</u>	<u>210,131</u>

##### **Numbers of full-time employees or full-time equivalents**

Management and administration	6	6
	<u>6</u>	<u>5</u>

There were no fees or expenses paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

#### 4 Taxation

Taxation is not provided on the grounds that Part 11 of the Corporation Tax Act 2010 applies (tax exemption for charitable companies).

## Prescot & Whiston Community Advice Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2024

<b>5</b>	<b>Tangible fixed assets</b>	<b>Fixtures and fittings</b>	
		£	
	Cost		
	As 1 April 2023	14,490	
	Additions		
	As 31 March 2024	<u>14,490</u>	
	Accumulated depreciation		
	As 1 April 2023	10,380	
	Charge for the year	<u>1,028</u>	
	At 31 March 2024	11,408	
	NBV at 31 March 2024	<u>3,082</u>	
	NBV at 31 March 2023	<u>4,110</u>	
<b>6</b>	<b>Debtors</b>	<b>2024</b>	<b>2022</b>
		£	£
	Trade debtors	<u>0</u>	<u>0</u>
<b>7</b>	<b>Creditors: amounts falling due within one-year</b>	<b>2024</b>	<b>2023</b>
		£	£
	Trade creditors		
	Accrued expenses	3,960	3,720
	Taxation and social security	1,259	1,687
	Other Creditors	942	654
		<u>6,161</u>	<u>6,061</u>

**Notes to the Financial Statements for  
the Year Ended 31 March 2024**

**8 Analysis of Funds**

	At 31 March 2022	Incoming Resources	Outgoing Resources	At 31 March 2023	Incoming Resources	Outgoing Resources	At 31 March 2024
	£	£	£	£	£	£	£
<i>Unrestricted</i>							
General reserve	8,28	252,664	(260,182)	(6,690)	169,156	(115,268)	47,198
<i>Restricted</i>							
KMBC MH project	5,431	131,438	(81,789)	55,080	107,500	(59,061)	103,519
<b>Total Reserves</b>	<b>6,259</b>	<b>384,102</b>	<b>(341,971)</b>	<b>48,390</b>	<b>276,656</b>	<b>(174,329)</b>	<b>150,717</b>

**KMBC (MH) Mental Health Project**

This funding is provided as part of a 2-year project funded through the Better Together Hardship Fund from Knowsley Borough Council to offer direct specialist support from the charities team of advisors on welfare rights, housing and debt issues.

**9 Related party transactions**

There were no related party transactions in the year under review.

**10 Share Capital**

The company is limited by guarantee and as such does not have a share capital. In the event of a winding up, the members will each contribute a sum not exceeding £1.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Independent examiner's report on the  
accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Draughton & Whiston Community Advice Centre

On accounts for the year  
ended

31/3/20	Charity no (if any)	1110989
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Set out on pages

(insert number to include the page numbers of additional sheets)

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed:

KS

Date:

31/10/20

Name:

K Guy FEA

Relevant professional  
qualification(s) or body

ICAEW

(if any):

Address:

**Section B Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose:

**PRESCOT & WHISTON COMMUNITY ADVICE CENTRE**

England & Wales - Charity number 1110989

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# Accounts

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**Prescot & Whiston Community Advice Centre Ltd**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
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**Legal and administrative Information**

**Trustees:**

Mr. T Byron

Mr. P Bradley

Mr. T Best

Mr. D Friar

Mr. S Byron

Mr. K Pemberton

Ms. G Flatley

Mr. T Newman

Ms. L Nelson

Mr. N Jones

**Independent examiner:**

Ashurst Accountancy

Ltd

17 Duke Street

Formby

Liverpool L37 4AN

**Registered Office:**

Prescot One Stop Shop

Aspinall Street

Prescot

Knowsley

Merseyside

L3 5GA

**Registered Company number:**

02937464

**Registered Charity number:**

1110989

## **Prescot & Whiston Community Advice Centre Ltd**

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### **The Report of the Trustees for the year ended 31 March 2023.**

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

The Charity was incorporated on 23 March 2003.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

### **Objectives and Activities**

The charitable objects of Prescot & Whiston Community Advice Centre Ltd are to relieve poverty by the Provision of advice and information about health, welfare and other social benefits in the Metropolitan Borough of Knowsley.

### **Structure, Governance and Management**

#### *Governing document*

Prescot & Whiston Community Advice Centre Ltd is a charitable company limited by guarantee, incorporated on 23rd March 2003, and was registered as a charity on 23 August 2005. The company was established under a memorandum of association which established the objects of the charitable company and is governed by its articles of association.

#### *Appointment of the Board of Trustees*

The Directors of Prescot & Whiston Community Advice Centre Ltd are also charity trustees for the purpose of charity law and under Prescot & Whiston Community Advice Centre Ltd articles are known as the Board of Management.

The trustees who served during the year are noted on the charity information page at the front of the financial statements.

#### *Trustee induction and training*

Trustees are encouraged to attend appropriate external training courses that appertain to their role. In addition, they are expected to help Prescot & Whiston Community Advice Centre Ltd and be aware of policies and procedures that we adhere to.

#### *Organisation*

The Board of Management meets regularly during the year to maintain control over its governance.

#### *Risk management*

The trustees actively review the major risks which the charity faces on a regular basis and believe that adequate systems are in place to reduce/mitigate significant operational and business risks.

#### *Going Concern*

The board members consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements. Local Authority funding is awarded on a year-by-year basis.

### **Financial Review**

#### **Reserves Policy**

The trustees consider the financial position of the charity to be satisfactory. The Charity is in a relatively stable financial position with no unpaid debts and a small reserve. Reserves would only be held to meet any statutory requirement for redundancy payment liability and also to mitigate any inflationary increase in major essential overheads.

### Future Plans

The charity is committed to continuing to provide a comprehensive free and impartial welfare rights advice, information and representation service for people who live and work in the Metropolitan Borough Council of Knowsley regardless of the income or employment status of the individual.

### Public Benefit

The trustees have given due consideration to the Charity Commissions Guidance on the operation of the Public Benefit requirement.

### Responsibilities of the Trustees

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with the Companies Act 2006, and for being satisfied that the financial statements give a true and fair view. The Trustees are also responsible for preparing financial statements in accordance with 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 charitable company as at the balance sheet date and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing those 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 (FRS102);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable 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 company will continue on that basis.

The trustees are responsible for maintaining adequate accounting records which show and explain the Charity's transactions with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as we are aware:

- There is no relevant information of which the charitable company's independent examiner are unaware of; and
- We have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and to establish that the charitable company's independent examiners are aware of that information.

### Related Charities

Prescot & Whiston Community Advice Centre Ltd has no related charities.

### Basis of preparation

This report and the financial statements have been prepared in accordance with the special provisions of Part VII of the companies Act 2006 relating to smaller companies.

**Transactions and financial position**

The financial statements are set out on pages 8 to 10.

The Statement of Financial Activities shows a Surplus for the year of £42,131 and a deficit for the year in 2022 of £(1,880).

The reserves at the year end stand at £ (6,690), (2022: £828) for unrestricted funds, and £55,080(2022: £5,431) for restricted funds.

This report was approved by the board and signed on their behalf by:

T Byron

Date

**Independent Examiner's Report to the Trustees of Prescot & Whiston Community Advice Centre Ltd**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 8 to 14.

**Responsibilities and basis of report**

As the charity 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 company'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**

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

1. accounting records were not kept in respect of the 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.

**Kevin Guy**                      **FCA**  
**On behalf of Ashurst Accountancy Ltd**  
**Chartered Accountants**

Date:

## Prescot & Whiston Community Advice Centre Ltd

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### Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Income from Charitable activities	252,664	131,438	384,102	201,940
<b>Total income and endowments</b>	<b>252,664</b>	<b>131,438</b>	<b>384,102</b>	<b>201,940</b>
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Charitable activities	(260,182)	(81,789)	(341,971)	(203,820)
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Net expenditure	(7,518)	49,649	42,131	(1,880)
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Reconciliation of funds:				
Total funds brought forward	828	5,431	6,259	8,139
<b>Total funds carried forward</b>	<b>(6,690)</b>	<b>55,080</b>	<b>48,390</b>	<b>6,259</b>

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

## Prescot & Whiston Community Advice Centre Ltd

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### Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:				
Income from Charitable activities	126,440	75,500	201,940	109,625
Total income and endowments	<b>126,440</b>	<b>75,500</b>	<b>201,940</b>	<b>109,625</b>
Expenditure on:				
Charitable activities	(133,751)	(70,069)	(203,820)	(100,657)
Total expenditure	<b>(133,751)</b>	<b>(70,069)</b>	<b>(203,820)</b>	<b>(100,657)</b>
Net expenditure	(7,311)	5,431	(1,880)	8,968
Net movement in funds	<b>(7,311)</b>	<b>5,431</b>	<b>(1,880)</b>	<b>8,968</b>
Reconciliation of funds:				
Total funds brought forward	8,139	-	8,139	(829)
Total funds carried forward	<b>828</b>	<b>5,431</b>	<b>6,259</b>	<b>8,139</b>

Income and expenditure relate to both restricted and unrestricted activities derived from continuing activities.

## Prescot & Whiston Community Advice Centre Ltd

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Registered Charity Number: 1110989

Registered Company Number: 02937464

### Balance Sheet for the Year Ended 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	5		4,110		5,481
<b>Current assets</b>					
Debtors	6	0		0	
Cash at bank		50,341		7,769	
<b>Total current assets</b>		50,341		7,769	
<b>Creditors</b>					
Amounts due within one year	7	(6,061)		(6,991)	
<b>Net current assets</b>			<u>44,280</u>		778
<b>Total assets less current liabilities</b>			48,390		6,259
<b>Creditors</b>					
Amounts due after more than one year					
<b>Net assets</b>			<u>48,390</u>		<u>6,259</u>
The funds of the charity:					
Unrestricted revenue accumulated funds	8		(6,690)		828
Restricted revenue accumulated funds	8		<u>55,080</u>		<u>5,431</u>
<b>Total charity funds</b>			<u>48,390</u>		<u>6,259</u>

For the year ending 31 March 2023, the company was exempt from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in questions in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved and authorised for issue on by the Board of Trustees and signed on.

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The notes on pages 11 to 14 form an integral part of these accounts.

**Notes to the Financial Statements**

**for the Year Ended 31 March 2023**

**1 Accounting policies**

***Basis of preparation of the accounts***

Prescot & Whiston Community Advice Centre Ltd is a company limited by guarantee, registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued October 2019 (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK General Accepted Practice as it applies from 1 January 2015.

***Going concern***

The trustees assess whether the use of going concern is appropriate and whether there any material uncertainties related to events or conditions that may cast significant doubt on the ability of the trust to continue as a going concern. The members of the council make this assessment each year in respect of a period of one year from the date of approval of the financial statements.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

The financial statements are prepared under the historical cost convention.

***Incoming resources***

All incoming resources are included in the Statement of Financial Activities when receipt is probable or more likely than not to be received, and the amount can be quantified with reasonable accuracy.

***Resources expended.***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

***Fixed assets and depreciation***

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their useful economic lives.

Fixtures and fittings	25% reducing balance.
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***Grants receivable***

Grants are included in the Statement of Financial Activities when the conditions for receiving the grant have been met.

Their performance criteria are not yet met, grant income is deferred until such time as criteria is achieved.

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1 Accounting policies (continued)**

**Finance and operating leases.**

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

**2 Surplus for the financial year**

	<b>2023</b>	<b>2022</b>
	£	£
<b>This is stated after charging:-</b>		
Independent Examiner's Fees	2,500	2,500

**3 Staff Costs and Emoluments**

Salaries and wages	196,017	170,921
Employer's National Insurance	13,364	10,892
Pension costs	750	778
	<u>210,131</u>	<u>182,591</u>

**Numbers of full-time employees or full-time equivalents**

Management and administration	6	5
	<u>6</u>	<u>5</u>

There were no fees or expenses paid to the trustees.

There were no employees with emoluments in excess of £60,000 per annum.

**4 Taxation**

Taxation is not provided on the grounds that Part 11 of the Corporation Tax Act 2010 applies (tax exemption for charitable companies).

## Prescot & Whiston Community Advice Centre Ltd

### Notes to the Financial Statements for the Year Ended 31 March 2023

<b>5 Tangible fixed assets</b>	<b>Fixtures and fittings</b>	
	£	
Cost		
As 1 April 2022	14,490	
Additions		
As 31 March 2023	<u>14,491</u>	
Accumulated depreciation		
As 1 April 2022	9,010	
Charge for the year	<u>1,370</u>	
At 31 March 2023	<u>10,380</u>	
NBV at 31 March 2023	<u>4,110</u>	
NBV at 31 March 2022	<u>5,480</u>	
<b>6 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	<u>0</u>	<u>0</u>
<b>7 Creditors: amounts falling due within one-year</b>	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors		
Accrued expenses	3,720	3,564
Taxation and social security	1,687	404
Other Creditors	654	3,023
	<u>6,061</u>	<u>6,991</u>

Notes to the Financial Statements for  
the Year Ended 31 March 2023

**8 Analysis of Funds**

	At 31 March 2021	Incoming Resources	Outgoing Resources	At 31 March 2022	Incoming Resources	Outgoing Resources	At 31 March 2023
	£	£	£	£	£	£	£
<b>Unrestricted</b>							
General reserve	8,139	126,440	(133,751)	828	252,664	(260,182)	(6,690)
<b>Restricted</b>							
KMBC MH project		75,500	(70,069)	5,431	131,438	(81,789)	55,080
<b>Total Reserves</b>	<b>8,139</b>	<b>201,940</b>	<b>(203,820)</b>	<b>6,259</b>	<b>384,102</b>	<b>(341,971)</b>	<b>(48,390)</b>

**KMBC (MH) Mental Health Project**

This funding is provided as part of a 2-year project funded through the Better Together Hardship Fund from Knowsley Borough Council to offer direct specialist support from the charities team of advisors on welfare rights, housing and debt issues.

**9 Related party transactions**

There were no related party transactions in the year under review.

**10 Share Capital**

The company is limited by guarantee and as such does not have a share capital. In the event of a winding up, the members will each contribute a sum not exceeding £1.

**PRESCOT & WHISTON COMMUNITY ADVICE CENTRE**

England & Wales - Charity number 1110989

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# Accounts

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## Trustees' Annual Report for the period

From 1<sup>st</sup> April 2021 Period start date to 31<sup>st</sup> March 2022 Period end date

Charity name: **Prescot and Whiston Community Advice Centre**

Charity registration number: **1110989**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Prescot and Whiston Community Advice Centre provides a comprehensive free and impartial welfare rights advice, information and representation service for citizens who live and work in the Metropolitan Borough of Knowsley regardless of the income or employment status of the individual.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Centre offers a comprehensive service, providing advice and assistance to access the full spectrum of social security benefits such as Employment &amp; Support Allowance, Universal Credit, Disability Living Allowance, Personal Independence Payment, Attendance Allowance, Income Support, Pension Credit, Housing and Council Tax Benefit, and Tax Credits, as well as grants and single charitable payments for those in need.</p> <p>We also act as a designated partner to assess eligibility and issue Foodbank vouchers.</p> <p>The Centre provides an income maximisation service to increase household income for those disadvantaged due to poverty, ill health, and disability.</p> <p>The Centre provides representation at judicial Social Security tribunals; representing up to and including 2<sup>nd</sup> Tier Upper Tribunals.</p> <p>A daily office-based 'drop-in' service is operated within premises at Prescot One Stop Shop, between the hours of 10am to 1pm, Monday to Friday*.</p>

		<p>Appointments for more detailed cases and for completion of lengthy benefit application forms are also offered.</p> <p>Tribunals are represented as and when they are listed.</p> <p>Prescot and Whiston Community Advice Centre works closely with other front-line service agencies such as Knowsley Borough Council's Social Services Department, NHS 5 Boroughs Partnership Community Mental Health Teams, mental health charities such as Making Space, housing associations – Knowsley Housing Trust and the Tenants' Extra Support Service of ForHousing. We receive referrals from these and many similar agencies.</p> <p>In order to provide a seamless service for our clients, we refer clients to agencies where their issues fall outside the scope of our service.</p> <p>In September 2021 we started a two year Project funded through the Better Together Hardship Fund from Knowsley Borough Council to offer direct specialist support from our team of Advisors on welfare rights, housing and debt issues. This new project is called The Mental Health Project and runs alongside our core service.</p> <p>This Project strives to break the link between mental health and poor financial outcomes (which can result in debt and homelessness etc). Our team of specialist Advisors assist mental health service users to reduce debt, maximise household income and ensure their right to secure affordable accommodation.</p> <p>This service is only currently available through referral from Mental Health Teams, Social Workers and GP's based in the Borough of Knowsley.</p> <p>The Mental Health Project received a grant from Knowsley Borough Council to support the administration of the utility payment scheme under the Household Support Fund. This scheme helped Knowsley residents with grants for water and/or energy payments who were experiencing financial difficulties. Clients who applied for assistance were then given a debt and/or income maximisation appointment.</p>
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		*As a consequence of the Covid 19 pandemic, the normal office-based service has been temporarily replaced by appointment based help in our Centre or help via the telephone. Due to this, all tribunals are being held on paper or via telephone with the client but this is set to resume to face to face tribunals in the near future. We have been offering our clients written submissions and guidance via the telephone.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm the Trustees have full regard to guidance issued by Charity Commission on public benefit.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Para 1.20

The ongoing challenges following the Covid 19 global pandemic in March 2020 has still presented unprecedented challenges to our service and the wider community.

PWCAC has had to adapt its service as our landlord, Knowsley Borough Council, initially restricted access to our office building as the building was in use by the Covid Testing Team. Our staff members were working remotely from their own homes. Our telephone lines were redirected from our static office, and IT equipment temporarily relocated until May 2021 when we were given permission to work from our office two days per week following Government guidelines. This went to four days per week in July 2021 then back to five days in September 2021. We were able to gradually increase the number of face to face appointments ensuring the Government guidelines for covid were adhered to. The office was made 'covid compliant' and everyone who came into the office was asked to wear a face mask and sanitise their hands.

Consequently, PWCAC were able to maintain a service within normal operating hours, allowing vulnerable clients direct contact with advisers through pre-booked appointments, telephone, email, and Zoom.

Our service maintains working contact with support and referral agencies such as the Community Mental Health Team, Local Authority Social Services, Mental Health Advocacy Service amongst others, in order to provide as much service coverage as possible during such challenging times.

The ability for all community members, especially the most vulnerable, to access accurate and impartial advice and representation in an uncertain and changing landscape, is of vital importance as we move forward.

In 2021/22 our charity helped 1,430 clients from the Metropolitan Borough of Knowsley with a total of 1,643 complex welfare rights matters as specified in the summary of main activities.

In 2021/22 our activities assisted our clients

		<p>in gaining £664,163.77 in benefits and grants.</p> <p>In assisting our clients, we have made a difference to their lives by making advice and information clear, accurate, and accessible, thus ensuring our clients are better informed to make choices that affect their own lives.</p> <p>We have maximised household incomes which has contributed to combating financial exclusion in facilitating greater access to goods and services whilst addressing issues regarding debt and money management.</p> <p>We have negotiated with private and social landlords and also assisted clients to gain discretionary housing payments in order to prevent progression of possession and eviction orders.</p> <p>We have continued to contribute to citizens' access to social justice by providing written submissions and telephone guidance for tribunal representation during a time of widespread reduction of representation services both borough wide and nationally.</p> <p>Our Mental Health Project is proving an asset to the local community and helping to alleviate stress from the mental health teams allowing them to focus on the clients wellbeing.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a relatively stable financial position with no unpaid debts, and holding a small amount of reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves would only be held to meet any statutory requirement for redundancy payment liability and also mitigate any inflationary increase in major essential overheads such as insurances and indemnities.
Amount of reserves held	Para 1.22	£6,259.00
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Local Authority funding was reduced in 2019/20 due to a reduction in Local Authority funding from Central Government. To date our funding has not been increased. In 2021/22 our TUC One Fund For All unrestricted funding was £3,600 per year.

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
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Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Prescot and Whiston Community Advice Centre
Other name the charity uses	
Registered charity number	1110989

Charity's principal address	Prescot One Stop Shop, Aspinall Street, Prescot, Merseyside L34 5GA

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted If not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Terry Byron	Chair		
2	David Friar	Secretary	1/4/21 to 19/12/21	
3	Thomas Best			
4	Paul Bradley			
5	Stephen Byron			
6	Gillian Flatley			
7	Norman Jones		1/4/21 to 28/9/21	
8	Tony Newman	Treasurer		
9	Keith Pemberton			
10	Lucy Nelson			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted If not for whole year	

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

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**Other optional information**

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# Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>T. Byron</i>	
Full name(s)	<i>TERENCE BYRON</i>	
Position (eg Secretary, Chair, etc)	<i>CHAIR</i>	
Date	<i>16-9-22</i>	

Prescot and Whiston Community Adv		Charity No	11110989	
		Company No	2937464	
Annual accounts for the period				
Period start date	01/04/2021	To	Period end date	31/03/2022

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	126,440	75,500	-	201,940	109,625
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>126,440</b>	<b>75,500</b>	<b>-</b>	<b>201,940</b>	<b>109,625</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	133,751	70,069	-	203,820	100,657
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>133,751</b>	<b>70,069</b>	<b>-</b>	<b>203,820</b>	<b>100,657</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	- 7,311	5,431	-	- 1,880	8,968
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	- 7,311	5,431	-	- 1,880	8,968
investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>						
	S17	- 7,311	5,431	-	- 1,880	8,968
<b>Transfers between funds</b>						
	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	-	-	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>- 7,311</b>	<b>5,431</b>	<b>-</b>	<b>- 1,880</b>	<b>8,968</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	8,139	-	-	8,139	829
<b>Total funds carried forward</b>	S24	<b>828</b>	<b>5,431</b>	<b>-</b>	<b>6,259</b>	<b>8,139</b>

**Section B Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,436	4,045	-	5,481	1,555
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,436	4,045	-	5,481	1,555
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	1,342
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	6,383	1,386	-	7,769	10,567
<b>Total current assets</b>		B10	6,383	1,386	-	7,769	11,909
Creditors: amounts falling due within one year	(Note 20)	B11	6,991	-	-	6,991	5,325
<b>Net current assets/(liabilities)</b>		B12	- 608	1,386	-	778	6,584
<b>Total assets less current liabilities</b>		B13	828	5,431	-	6,259	8,139
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	828	5,431	-	6,259	8,139
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	828	5,431	-	6,259	8,139
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	828	5,431	-	6,259	8,139

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval
T. BYRON	06/09/22

Signature of director authenticating accounts being sent to Companies House

Signature	Date
T. BYRON	06/09/22
	Print name

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Not applicable

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

*Please disclose:*

<i>(I) the nature of the change in accounting policy;</i>	Not applicable
<i>(II) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(III) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	Not applicable

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(I) the nature of any changes;</i>	No applicable
<i>(II) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	No applicable
<i>(III) where practicable, the effect of the change in one or more future periods.</i>	No applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	
No*	<input checked="" type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(I) the nature of the prior period error;</i>	Not applicable
<i>(II) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(III) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not applicable

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not applicable
----------------

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		N/A
<i>Adjustments:</i>		

Fund balance as restated	N/A
--------------------------	-----

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	N/A
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	N/A
--	-----

## Note 2

## Accounting policies

## 2.2 INCOME

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reliefs on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**Income from interest, royalties and dividends** This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Income from membership subscriptions** Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Settlement of insurance claims** Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Investment gains and losses** This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

### 2.3 EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
<input type="checkbox"/> ✓	✓	✓

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
<input type="checkbox"/> ✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Grants payable without performance conditions** Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Redundancy cost** The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Deferred income** No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
<input type="checkbox"/> ✓	✓	✓

**Provisions for liabilities** A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
<input type="checkbox"/> ✓	✓	✓

### 2.4 ASSETS

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes*	No*	N/a*
<input type="checkbox"/> ✓	✓	✓

The depreciation rates and methods used are disclosed in note 14.

**Intangible fixed assets** The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

They are valued at cost.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Heritage assets** The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

They are valued at cost.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

**Investments** Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

Yes*	No*	N/a*
✓	✓	<input type="checkbox"/> ✓

end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

✓	✓	<input checked="" type="checkbox"/>
---	---	-------------------------------------

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
✓	✓	<input checked="" type="checkbox"/>

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Yes*	No*	N/a*
✓	✓	<input checked="" type="checkbox"/>

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
✓	✓	<input checked="" type="checkbox"/>

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
✓	✓	<input checked="" type="checkbox"/>

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
✓	✓	<input checked="" type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
✓	✓	<input checked="" type="checkbox"/>

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

None

## Note 3

## Income

## Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>					
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	126,440	75,500	-	201,940	109,625
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>126,440</b>	<b>75,500</b>	<b>-</b>	<b>201,940</b>	<b>109,625</b>
<b>Charitable activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of income</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>126,440</b>	<b>75,500</b>	<b>-</b>	<b>201,940</b>	<b>109,625</b>

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

**Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).**

Not applicable



## Note 4

## Analysis of receipts of government grants

	Description	This year £
Government grant 1	Knowsley Metropolitan Borough Grant	122,697
Government grant 2	OFFA	3,300
Government grant 3		-
Other		-
	<b>Total</b>	<b>125,997</b>

	Description	Last year £
Government grant 1	Knowsley Metropolitan Borough Grant	106,325
Government grant 2		3,300
Government grant 3		-
Other		-
	<b>Total</b>	<b>109,625</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

This year	Last year
None	None

*Please give details of other forms of government assistance from which the charity has directly benefited.*

This year	Last year
None	None

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	None	None

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in Income.	None	None
---	------	------

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	None	None
--	------	------

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	130,187	70,069	-	200,256	97,897	-	-	97,897
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>130,187</b>	<b>70,069</b>	<b>-</b>	<b>200,256</b>	<b>97,897</b>	<b>-</b>	<b>-</b>	<b>97,897</b>
<b>Expenditure on charitable activities:</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
Professional fees	3,564	-	-	3,564	2,760	-	-	2,760
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>3,564</b>	<b>-</b>	<b>-</b>	<b>3,564</b>	<b>2,760</b>	<b>-</b>	<b>-</b>	<b>2,760</b>
<b>TOTAL EXPENDITURE</b>	<b>133,751</b>	<b>70,069</b>	<b>-</b>	<b>203,820</b>	<b>100,657</b>	<b>-</b>	<b>-</b>	<b>100,657</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

None

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

## Section C

## Notes to the accounts

(cont)

## Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	None	-	-
Extraordinary item 2	None	-	-
Extraordinary item 3	None	-	-
Extraordinary item 4	None	-	-
<b>Total extraordinary items</b>		-	-



## Section C

## Notes to the accounts

## Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

None

**Section C** **Notes to the accounts****Note 10** **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your Independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's fees</b>	2,500	1,500
<b>Assurance services other than Independent examination</b>	-	-
<b>Tax advisory fees</b>	-	-
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the Independent examiner</b>	1,064	760

**Note 11 Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

**11.1 Staff Costs**

Salaries and wages  
Social security costs  
Pension costs (defined contribution scheme)  
Other employee benefits

Total staff costs

	This year £	Last year £
Salaries and wages	170,921	84,721
Social security costs	10,892	2,784
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>181,813</b>	<b>87,505</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party  
Last year:

None

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management

This year £	Last year £
-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	8	3
Governance	1	1
Other	-	-
<b>Total</b>	<b>9</b>	<b>4</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

<b>This year</b>	None
<b>Last year</b>	None

Please state the legal authority or reason for making the payment

<b>This year</b>	None
<b>Last year</b>	None

Please state the amount of the payment (or value of any waiver of a right to an asset)

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**The nature of the payment (cash, asset etc.)**

None	None
------	------

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-

**Please state the accounting policy for any redundancy or termination payments**

None
------

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

N/a	N/a
-----	-----

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

N/a
N/a

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different

**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entitlements' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

N/a
N/a

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details





**Note 14****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,195	9,195
Additions	-	-	-	5,296	5,296
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	14,491	14,491

**14.2 Depreciation and impairments**

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	RB	SL or RB
** Rate				20	

At beginning of the year	-	-	-	7,640	7,640
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,370	1,370
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	9,010	9,010

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	1,555	1,555
Net book value at the end of the year	-	-	-	5,481	5,481

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of Independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

**This year**

**Last year**

-	-

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
<b>Not applicable</b>	

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also

**Note 15****Intangible assets**

Please complete this note if the charity has any intangible assets

**15.1 Cost or valuation**

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments****\*\*Basis**

	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")

**\*\* Rate**

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year

Net book value at the end of the year

-	-	-	-
-	-	-	-

**15.4 Accounting policy**

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates

Not applicable

Policies for the recognition of any capital development

Not applicable

**15.5 Impairment**

This year:

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

Last year:

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable
----------------

**15.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

**15.7 Other disclosures**

*(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.*

*(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.*

*(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.*

*(iv) State the amount of research and development expenditure recognised as expenditure in the year.*

*(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.*

*(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*

N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 16****Heritage assets**

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

This year	Last year
None	None
None	None

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

<b>**Basis</b>					Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

**This year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable		
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**Last year**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable		
----------------	--	--

**16.6 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*

This year	Last year

**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
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14  
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31  
32

**16.9 Five year summary of heritage assets transactions**

	2015	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-

## Note 17 Investment assets

Please complete this note if the charity has any investment assets.

## 17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

None

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

## Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end £	Cost less impairment £
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

## Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Fair value at year end £	Cost less impairment £
-	-
-	-
-	-
-	-
-	-

Total  
Grand total (Fair value at year end+Cost less impairment)

-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
None	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
None	-	-
	-	-
	-	-
	-	-
<b>Total</b>	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

**17.7 Additional information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

## Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year		Last year	
£		£	
None		None	

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	1,342.0
Other debtors	-	-
<b>Total</b>	-	1,342.0

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,564	3,240	-	-
Taxation and social security	3,023	2,085	-	-
Other creditors	404	-	-	-
<b>Total</b>	<b>6,991</b>	<b>5,325</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred*

*Please explain the reasons why income is deferred.*

	This year	Last year
<i>None</i>	<i>None</i>	<i>None</i>

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Movements in recognised provisions and funding commitment during the period**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

**21.2 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
	<i>None</i>	<i>None</i>
	<i>None</i>	<i>None</i>
	<i>None</i>	<i>None</i>

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year
	<i>None</i>	<i>None</i>

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

<i>None</i>	<i>None</i>
-------------	-------------

**Note 22 Other disclosures for debtors, creditors and other basic financial Instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

This year	Last year
<i>None</i>	<i>None</i>

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**

<i>None</i>	<i>None</i>
-------------	-------------

**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	None

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect
None	None

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect
None	None

Last year

Description of item	Estimate of financial effect
None	None

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	None	None
Where it is not practical to make one or more of these disclosures, please state this fact	None	None

**Section C** **Notes to the accounts** **(cont)**

**Note 24** Cash at bank and in hand

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
-	-
-	-
7,770	10,567
-	-
7,770	10,567

## Note 25 Fair value of assets and liabilities

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>	Not applicable	Not applicable
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>	Not applicable	Not applicable

**Note 26**                      **Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

	This year	Last year
Please provide details of the nature of the event	None	None
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Not applicable	Not applicable





## Note 27

## Charlty funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	-
Between endowment and restricted funds	None	-
Between endowment and unrestricted funds	None	-
		-

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	-
Between endowment and restricted funds	None	-
Between endowment and unrestricted funds	None	-
		-

## 27.4 Designated funds

## This year

Planned use	Purpose of the designation	Amount
	Not applicable	-
		-
		-
		-
		-
		-

## Last year

Planned use	Purpose of the designation	Amount
	Not applicable	-
		-
		-
		-
		-
		-

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

Not applicable

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Not applicable

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

Not applicable

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

Not applicable

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

Not applicable

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

Not applicable

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

Not applicable

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*

Not applicable

### 28.2 Trustees' expenses

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Not applicable	Not applicable
----------------	----------------

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Not applicable

For any related party, please provide details of any guarantees given or received.

Not applicable

Last year

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Not applicable

For any related party, please provide details of any guarantees given or received.

Not applicable

**Section C****Notes to the accounts****(cont)****Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

None



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name  
Drescut & Whiston Community Advice Centre

On accounts for the year ended

31/3/22  
Charity no (if any) 1110989

Set out on pages

(refer to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed: KS

Date: 8/11/22

Name: K Guy FEA

Relevant professional qualification(s) or body

ICAEW

(if any):

Address:

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

**PRESCOT & WHISTON COMMUNITY ADVICE CENTRE**

England & Wales - Charity number 1110989

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# Accounts

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## **Trustees' Annual Report for the period**

**From 1<sup>st</sup> April 2020 Period start date To 31<sup>st</sup> March 2021**  
**Period end date**

**Charity name: Prescot and Whiston Community Advice Centre**

**Charity registration number: 1110989**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Prescot and Whiston Community Advice Centre provides a comprehensive free and impartial welfare rights advice, information and representation service for citizens who live and work in the Metropolitan Borough of Knowsley regardless of the income or employment status of the individual.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The Centre offers a comprehensive service, providing advice and assistance to access the full-spectrum of social security benefits such as Employment &amp; Support Allowance, Universal Credit, Disability living Allowance, Personal Independence Payment, Attendance Allowance, Income Support, Pension Credit, Housing and Council Tax Benefit, and Tax Credits, as well as grants and single charitable payments for those in need.</p> <p>We also act as a designated partner to assess eligibility and issue Foodbank vouchers.</p> <p>The Centre provides an income maximisation service to increase household income for those disadvantaged due to poverty, ill health, and disability.</p> <p>The Centre provides representation at judicial Social Security tribunals; representing up to and including 2<sup>nd</sup> Tier Upper Tribunals.</p>

		<p>A daily office-based 'drop-in' service is operated within premises at Prescot One Stop Shop, between the hours of 10am to 1pm, Monday to Friday*.</p> <p>Appointments for more detailed cases and for completion of lengthy benefit application forms are also offered.</p> <p>Tribunals are represented as and when they are listed.</p> <p>Prescot and Whiston Community Advice Centre works closely with other front-line service agencies such as Knowsley Borough Council's Social Services Department, NHS 5 Boroughs Partnership Community Mental Health Teams, mental health charities such as Making Space, housing associations – Knowsley Housing Trust and the Tenants' Extra Support Service of Villages Housing. We receive referrals from these and many similar agencies.</p> <p>In order to provide a seamless service for our clients, we refer clients to agencies where their issues fall outside the scope of our service.</p> <p>*As a consequence of the Covid-19 pandemic, the normal office-based service has been temporarily replaced by remote working. Due to this, all tribunals are being held on paper or via telephone with the client. We have been offering our clients written submissions and guidance via the telephone as we are unable to meet in person.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We confirm the Trustees have full regard to guidance issued by Charity Commission on public benefit.

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The outbreak of the Covid 19 global pandemic in March 2020 has led to a change in working and social practices across all walks of life in order to reduce the communal transmission rate of the virus. This has presented unprecedented challenges to our service and the wider community. As of 23rd March 2020, our landlord, Knowsley Borough Council, restricted access to the building our Centre is located within, for an unspecified period of time until it is safe to resume a face-to-face office-based service.</p> <p>PWCAC has had to adapt its service, with all staff members working remotely from their own homes. Telephone lines were redirected from our static office, and IT equipment temporarily relocated.</p> <p>Consequently, at time of writing, PWCAC are able to maintain a service within normal operating hours, allowing vulnerable clients direct contact with advisers through telephone, email, website contact form, and Zoom.</p> <p>Our service is able to maintain</p>

		<p>working contact with support and referral agencies such as the Community Mental Health Team, Local Authority Social Services, Mental Health Advocacy Service amongst others, in order to provide as much service coverage as possible during such challenging times.</p> <p>The ability for all community members, especially the most vulnerable, to access accurate and impartial advice and representation in an uncertain and changing landscape, is of vital importance as we move forward into 2021/22.</p> <p>In 2020/21 our charity helped 1,524 clients from the Metropolitan Borough of Knowsley with a total of 2,115 complex welfare rights matters as specified in the summary of main activities.</p> <p>In 2020/21 our activities assisted our clients in gaining £392,578.84 in benefits and grants.</p> <p>In assisting our clients, we have made a difference to their lives by making advice and information clear, accurate, and accessible, thus ensuring our clients are better informed to make choices that affect their own lives.</p> <p>We have maximised household incomes which has contributed to combating financial exclusion in facilitating greater access to goods and services whilst addressing issues regarding debt and money management.</p> <p>We have negotiated with private and social landlords and also assisted clients to gain discretionary housing payments in order to prevent progression of possession and eviction orders.</p> <p>We have continued to contribute to citizens' access to social justice by providing written submissions and telephone guidance for tribunal representation during a time of widespread reduction of representation services both borough</p>
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		wide and nationally.
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### **Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

### **Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a relatively stable financial position with no unpaid debts, and holding a small amount of reserves.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves would only be held to meet any statutory requirement for redundancy payment liability and also mitigate any inflationary increase in major essential overheads such as insurances and indemnities.
Amount of reserves held	Para 1.22	£8,139.00

Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>Local Authority funding was reduced by £8,500 in 2019/20 due to reduction in Local Authority funding from Central Government.</p> <p>In 2020/21 our TUC One Fund For All unrestricted funding was £3,600 per year.</p> <p>As a consequence of the UK leaving the EU, there has been a projected negative impact on our TUC OFFA funding, whose voluntary contributions are largely garnered from auto mobile factory workers. It is anticipated that mass redundancies in the auto mobile sector will negate our funding from the TUC OFFA scheme.</p>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### **Structure, Governance and Management**

Description of charity's trusts:		
Type of governing document (trust deed, royal	Para 1.25	

charter)		
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

### **Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### **Reference and Administrative details**

Charity name	Prescot and Whiston Community Advice Centre
Other name the charity uses	
Registered charity number	1110989

Charity's principal address	Prescot One Stop Shop, Aspinall Street, Prescot, Merseyside L34 5GA

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Terry Byron	Chair		
2	David Friar	Secretary		
3	Thomas Best			
4	Paul Bradley			
5	Stephen Byron			
6	Gillian Flatley		13 June 2016	
7	Norman Jones			
8	Tony Newman	Treasurer		
9	Keith Pemberton			
10	Lucy Nelson			
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

<b>Director name</b>		

Name of trustees holding title to property belonging to the charity

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	T. Byron	
Full name(s)	TERENCE BYRON	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	1. 10. 21	



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Prescot and Whiston Community Advice Centre		Charity No (if any)	11110989
<b>Annual accounts for the period</b>			
Period start date	<b>01/04/2020</b>	To	Period end date 31/03/2021

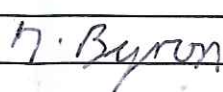
## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	109,625	-	-	109,625	105,582
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>109,625</b>	<b>-</b>	<b>-</b>	<b>109,625</b>	<b>105,582</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	100,657	-	-	100,657	107,288
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>100,657</b>	<b>-</b>	<b>-</b>	<b>100,657</b>	<b>107,288</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	<b>8,968</b>	<b>-</b>	<b>-</b>	<b>8,968</b>	<b>- 1,706</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>8,968</b>	<b>-</b>	<b>-</b>	<b>8,968</b>	<b>- 1,706</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>8,968</b>	<b>-</b>	<b>-</b>	<b>8,968</b>	<b>- 1,706</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	-	829	-	-	877
<b>Total funds carried forward</b>	S22	<b>8,139</b>	<b>-</b>	<b>-</b>	<b>8,139</b>	<b>- 829</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,555	-	-	1,555	2,073
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,555	-	-	1,555	2,073
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,342	-	-	1,342	1,492
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	10,567	-	-	10,567	27,742
<b>Total current assets</b>		B10	11,909	-	-	11,909	29,234
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	5,325	-	-	5,325	32,136
<b>Net current assets/(liabilities)</b>		B12	6,584	-	-	6,584	- 2,902
<b>Total assets less current liabilities</b>		B13	8,139	-	-	8,139	- 829
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	8,139	-	-	8,139	- 829
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	8,139		-	8,139	829
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	8,139	-	-	8,139	829

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	T. BYRON	10.10.21

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	NA
Disclosure of any uncertainties that make the going concern assumption doubtful;	NA
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	NA

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

(i) the nature of the change in accounting policy;	NA
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	NA
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	NA

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

(i) the nature of any changes;	NA
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	NA
(iii) where practicable, the effect of the change in one or more future periods.	NA

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*  No\*  \* -Tick as appropriate

*Please disclose:*

(i) the nature of the prior period error;	NA
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	NA
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	NA

**Note 2 Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

NA

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	-829	8139
<i>Adjustments:</i>		

Fund balance as restated	-829	8139
--------------------------	------	------

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated	_____
--	-------

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	109,625	-	-	109,625	105,582
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	109,625	-	-	109,625	105,582
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	109,625	-	-	109,625	105,582	

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Knowsley Borough Council	106,325	101,982
Government grant 2	OFFA	3,300	3,600
Government grant 3	Other	-	-
Other		-	-
	<b>Total</b>	<b>109,625</b>	<b>105,582</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

## Note 6

## Analysis of expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Incurring seeking donations	97,897	-	-	97,897	104,528
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>97,897</b>	<b>-</b>	<b>-</b>	<b>97,897</b>	<b>104,528</b>
<b>Expenditure on charitable activities</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Separate material item of expense</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>					
Professional fees	2,760	-	-	2,760	2,760
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>2,760</b>	<b>-</b>	<b>-</b>	<b>2,760</b>	<b>2,760</b>

**TOTAL EXPENDITURE**

100,657	-	-	100,657	107,288
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**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

--

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
2760	2760

**Note 11** Paid employees

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	84,271	87,049
Social security costs	2,784	4,331
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
<b>Total staff costs</b>	<b>87,055</b>	<b>91,380</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

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Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	1	1
Other	-	-
<b>Total</b>	<b>4</b>	<b>4</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

**Please explain the nature of the payment**

**Please state the legal authority or reason for making the payment**

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

**The nature of the payment (cash, asset etc.)**

**The extent of redundancy funding at the balance sheet date**

**Please state the accounting policy for any redundancy or termination payments**

**Note 14 Tangible fixed assets**  
 Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	9,195	9,195
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	9,195	9,195

**14.2 Depreciation and impairments**

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate						
At the beginning of the year	-	-	-	7,122	7,122		
Disposals	-	-	-	-	-		
Depreciation	-	-	-	518	518		
Impairment	-	-	-	-	-		
Transfers*	-	-	-	-	-		
At end of the year	-	-	-	7,640	7,640		

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,073	2,073
Net book value at the end of the year	-	-	-	1,555	1,555

**14.4 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.


**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.


*\* The "transfers" row is for movements between fixed asset categories.  
\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight*

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year	Last year
£	£
-	-
1,342.0	1,492.0
-	-
1,342.0	1,492.0

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
<b>Total</b>	<b>-</b>

**Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,240	29,860	-	-
Taxation and social security	2,085	2,276	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>5,325</b>	<b>32,136</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
<b>-</b>	<b>-</b>

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
10,567	27,742
-	-
10,567	27,742



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name: Drescut + Whiston Community Advice Centre

On accounts for the year ended

31/3/21

Charity no (if any)

1110989

Set out on pages

(reference to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
• the accounts did not accord with the accounting records; or
• the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

\* Please delete the words in the brackets if they do not apply.

Signed: KS

Date: 8/11/21

Name: IC Guy FEA

Relevant professional qualification(s) or body

ICAEW

(if any):

Address:

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.