

Registered number
05834940

WIRRAL 3LS
Report and Accounts
31 July 2022

TUESDAY



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13/12/2022

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COMPANIES HOUSE

WIRRAL 3LS

Company Information

Directors/Trustees

Gillian Bolt

Ian Friel

Andrew Green

Carol Hart - Treasurer - appointed 31 March 2022

John Haynes - resigned 26 May 2022

John Lee - resigned 26 May 2022

Ann Massey

Tim Parrott

Christopher Scudamore - appointed 31 March 2022

Ruth Stirrup

Denise Wilson - appointed 26 May 2022

Secretary

Ian Friel

Accountants

Ashville Henderson

15B Broadway

Higher Bebington

Wirral

CH63 5ND

Bankers

Handelsbanken

Ground Floor, Unit A1, Oaklands office Park

Hooton Road

Hooton, Cheshire

CH66 7NZ

Registered office

Bebington Civic Centre

Civic Way

Bebington, Wirral

CH63 7PN

Registered number

Company: 05834940

Charity: 1115170

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2022

The trustees are pleased to present their annual report for the year ended 31st July 2022.

OBJECTIVES AND ACTIVITIES

The principal aims and objectives of the charity are:

1. To advance the education of mature persons on the Wirral Peninsula (The Wirral) particularly those who have attained the age of 50 years.
2. To provide or assist in the provision, in the interests of social welfare, of opportunities for recreation or other leisure time occupation for the people who have need of such opportunities with the aim of improving the conditions of life of such persons.

Public Benefit

When planning and programming activities for the local residents of the Wirral, the Trustees of Wirral 3Ls are mindful of the Charity Commissions guidelines on Public Benefit.

ACHIEVEMENTS AND PERFORMANCE

Following the impact of the Covid-19 pandemic on Wirral 3Ls, which forced the charity to cease courses between March 2020 to July 2021, we are pleased to report that courses recommenced in Autumn 2021.

The impact on the Charity, from the closure, was significant both financially and in terms of numbers of members and learners returning to the charity. When we re-opened our doors, in October 2021, we had to limit the numbers in classrooms in order to meet Covid secure measures set by Wirral Borough Council under government guidance. These limits prevailed for the whole of the year.

The annual membership for 2022 was 628 which was much reduced from the figure of 1,273 held over from 2020. We ran 142 courses in the current year with 1,289 learners. (2021; courses 0, learners 0, 2020; courses 81, learners 1,340)

We are still holding over some credit notes from 2020 of £9,651 (2021 £11,259). The Trustees have agreed that these can be held over for three years, on an exceptional basis, and used to offset course fees in the 2022/23 terms.

We are very grateful for the loyalty of our staff, volunteers, members, tutors, Victoria Hall and WBC over a very difficult period. We are pleased to report that our learner numbers are gradually increasing again and we are up to 817 as at November 2022.

FINANCIAL REVIEW

Income for the year totalled £109,970 (2021: £20,640). Expenditure for the year totalled £124,976 (2021: £52,241). Claims were made under the Government furlough scheme for relief of some salaries for August and September 2021 (Previous year: February to July 2021)

The year resulted in a trading loss of £15,006 (2021: loss £31,601) making cumulative losses, over the last three years, of £109k.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2022

Our focus this year has been to ensure all courses operate at break-even and wherever possible make a contribution towards the costs of overheads which are £65,000 per annum. In anticipation of much lower learner numbers we were forced to increase course fees significantly. We were also helped with financial support from Wirral Borough Council (WBC) who waived all rent from March 2020 up to April 2022 whilst we operated under lockdown and then room occupancy constraints.

A Restricted grant of £3,000 was received during the year, to cover part of our room rental costs, whilst we rebuilt our membership levels. All of which had been spent as at the year end.

As at 31st July 2022 the charitable company's net assets stood at £71,079 (2021: £86,085)

RESERVES POLICY

In accordance with Charity Commission guidance the charity has a reserves policy which is reviewed annually. The policy is to maintain "free reserves" of 12 months operating costs, which are estimated to be £65,000 per annum. Free Reserves are calculated based on Unrestricted funds less any funds invested in Fixed Assets.

As at the year end 31st July 2022 the Free Reserves stood at £69,512 (2021: £81,297) which is equivalent to 12.8 months operating costs, so is in line with our target of 12 months (2021: 15 months).

Reserves have been closely monitored and breakeven analysis conducted on all courses in the year, the goal being to stop any further reduction in reserves.

INVESTMENT POLICY

The Trustees have the power to arrange for investments or other property of the Charity to be held in the name of a nominee company acting under the control of the Trustees or of a financial expert acting under their instructions, and to pay any reasonable fee required.

VOLUNTEERS

Wirral 3LS only employs two paid office staff and is heavily dependent on volunteer staff to handle the day-to-day administration of the organisation. The search for new volunteers with the required computer skills to ease the workload will continue. We are also in search of a volunteer with Social Media skills. We had 15 volunteers in the year who made a very valuable contribution to the charity.

In addition, recruitment to the various Committees and ultimately to the Board of Trustees will continue to be actively pursued. Three Committee members were appointed as full Trustees during the year whilst two long-standing Trustees retired albeit they have remained with us as volunteers for which we are very grateful.

PLANS FOR FUTURE PERIODS

Courses

Courses in 2022/23 have returned, in full, to two locations, namely Bebington Civic Centre (BCC) and Victoria Hall, Higher Bebington. We are following revised Covid safe policies set by WBC on the numbers of people allowed in each room in BCC.

In order to ensure that we cover all the costs incurred in holding the courses and managing the organisation we have regrettably had to maintain the increased course fees.

Membership numbers are on the increase and based on the results for the Autumn Term we expect to return to break-even this year.

WIRRAL 3LS
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2022

Social Events

A tentative return to organising social events for 3Ls members was made with the offer of a Platinum Jubilee Afternoon Tea. This was well supported with one member attending who had not ventured out socially in over two years. This success encouraged us to consider offering further events in the future. Over 50 people attended a Quiz evening in October and a similar number have signed up for a Christmas Lunch in December.

GOVERNING DOCUMENT

The organisation, which is a registered charity and company limited by guarantee, was incorporated on 1st June 2006. The governing document is the company's memorandum and articles of association. Every member of the charitable company undertakes to contribute to the assets of the company, in the event of being wound up while he or she is a member or within one year of ceasing to be a member such amount as may be required, not exceeding £10.

MEMBERSHIP, TRUSTEES AND GOVERNANCE

Membership of the charitable company is normally open to any individual or organisation interested in promoting the Objects, who applies in the form required by the Trustees, is approved by the Trustees, and signs the register of members or consents in writing to become a member either personally or (in the case of an organisation) through an organised representative.

Trustees are appointed at AGM and must comprise a minimum of 3 maximum 15 individuals. One third of Trustees retire by rotation at each AGM. Trustees can offer themselves for re-election for a maximum of four consecutive terms of office. The Trustees may at any time co-opt individuals, up to the maximum number, to become Trustees at the next AGM.

Trustee meetings are held a minimum four times a year. In addition there are a number of sub-committees specialising in certain functions such as HR, Social Events, Marketing, Finance, Strategy. At least one member of each sub-committee must be a Trustee.

RISK MANAGEMENT

The Board of Trustees continues to review the major risks to which the organisation is exposed, and systems have been established to minimise these risks.

The Charity Commission checklist covering "Internal financial controls for charities" has been completed. All legal requirements have been met and consideration given to operating within best practice recommendations.

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2022

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing those accounts, the trustees are required to:

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

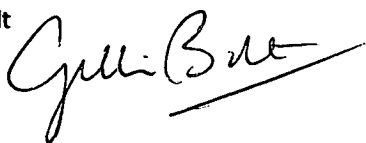
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Charities Act . They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that .

The Report was approved by the Board on 5th December 2022

Gillian Bolt

Trustee

A handwritten signature in black ink, appearing to read 'Gillian Bolt', with a horizontal line drawn underneath the signature.

WIRRAL 3LS INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charitable company for the year ended 31 July 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

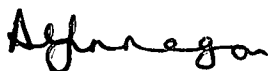
Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Finnegan BA ACA
Ashville Henderson
15B Broadway
Higher Bebington
Wirral
CH63 5ND

5 December 2022

WIRRAL 3LS**Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31 July 2022**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments					
Donations and legacies	2	1,537	-	1,537	5,062
Charitable activities	3	101,978	-	101,978	- 173
Investments	4	430	-	430	1,909
Other income	5	110	5,915	6,025	13,842
Total Incoming Resources		104,055	5,915	109,970	20,640
Expenditure					
Charitable activities	6	116,019	5,915	121,934	51,331
Governance costs	7	3,042	-	3,042	910
		119,061	5,915	124,976	52,241
Net (outgoing)/incoming resources	-	15,006	-	15,006	- 31,601
Total funds brought forward		84,395	1,690	86,085	117,686
Transfers		1,690	- 1,690		
Total funds carried forward		71,079	-	71,079	86,085

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

WIRRAL 3LS**Registered number:****05834940****Balance Sheet****as at 31 July 2022**

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	1,567	3,098
Current assets			
Debtors	10	4,456	-
Cash at bank and in hand		136,237	94,606
		<u>140,693</u>	<u>94,606</u>
Creditors: amounts falling due within one year	11	(71,181)	(11,619)
Net current assets		<u>69,512</u>	<u>82,987</u>
Net assets		<u>71,079</u>	<u>86,085</u>
Funds			
Unrestricted Fund		71,079	84,395
Restricted fund		-	1,690
Total funds		<u>71,079</u>	<u>86,085</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Carol Hart

Trustee

Approved by the board on 5 December 2022

WIRRAL 3LS
Notes to the Accounts
for the year ended 31 July 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historic cost convention, and in accordance with the Charities SORP (FRS102), applicable accounting standards and the Companies Act.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that there are sufficient funds to allow them to continue operating for the next 12 months, although the Covid-19 pandemic has put significant financial pressures on the charity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Computer software	20% reducing balance
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Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis

Income from charitable activities including course fees is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

Funds

Unrestricted funds are incoming resources available for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria are charged to the fund

Designated funds are unrestricted funds earmarked for particular purposes.

WIRRAL 3LS
Notes to the Accounts
for the year ended 31 July 2022

2 Income from Donations and legacies

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	93	-	93	-
Gift Aid	1,444	-	1,444	5,062
	<u>1,537</u>	<u>-</u>	<u>1,537</u>	<u>5,062</u>

3 Income from Charitable Activities

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Course fees	92,243	-	92,243	-
Membership fees	9,248	-	9,248	-
Social Events	487	-	487	-
	<u>101,978</u>	<u>-</u>	<u>101,978</u>	<u>173</u>

4 Investment Income

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Bank interest	<u>430</u>	<u>-</u>	<u>430</u>	<u>1,909</u>

5 Other Income

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants	-	5,915	5,915	13,842
Refreshments	20	-	20	-
Photocopying	90	-	90	-
	<u>110</u>	<u>5,915</u>	<u>6,025</u>	<u>13,842</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 31 July 2022

6 Direct Charitable Expenditure

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Direct costs				
Advertising	-	-	-	-
Printing	2,941	-	2,941	-
Postage	2,656	-	2,656	979
Social Events	498	-	498	-
Tutor Fees	48,921	-	48,921	245
Room Hire	10,007	3,000	13,007	479
Refreshments	24	-	24	-
	65,047	3,000	68,047	1,703
Support costs				
Photocopier	1,439	-	1,439	1,364
Salaries	38,279	2,915	41,194	41,970
Office rent	2,735	-	2,735	-
Telephone	1,375	-	1,375	1,567
Computer maintenance and software	1,898	-	1,898	387
Stationery	490	-	490	61
Volunteer expenses	16	-	16	-
Repairs	12	-	12	-
Insurance	737	-	737	810
Equipment	-223	-	-223	930
Bank charges	4,040	-	4,040	2,454
Sundry expenses	174	-	174	85
	50,972	2,915	53,887	49,628
Total Direct Charitable Expenditure	116,019	5,915	121,934	51,331

7 Governance Costs

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Accountancy	570	-	570	360
Depreciation	2,472	-	2,472	550
	3,042	-	3,042	910

WIRRAL 3LS
Notes to the Accounts
for the year ended 31 July 2022

8 Staff Costs and Employees

	2022 £	2021 £
Wages and salaries	41,194	41,361
Social Security		609
	<u>41,194</u>	<u>41,970</u>
	2021 number	2020 number
Average number of persons employed by the company		
Charitable Activities	2	2
Administration		
	<u>2</u>	<u>2</u>

No employee earned more than £60,000 during the year.

9 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 August 2021	15,923
Additions	482
Disposals	<u>(6,062)</u>
At 31 July 2022	<u>10,343</u>
Depreciation	
At 1 August 2021	12,825
Charge for the year	2,472
On disposals	<u>(6,521)</u>
At 31 July 2022	<u>8,776</u>
Net book value	
At 31 July 2022	<u>1,567</u>
At 31 July 2021	<u>3,098</u>

10 Debtors

	2022 £	2021 £
Trade debtors	153	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Other debtors	<u>4,303</u>	<u>-</u>
	<u>4,456</u>	<u>-</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 31 July 2022

11 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	2,004	-
Other creditors	59,398	11,619
	<u>71,181</u>	<u>11,619</u>

12 Movement in Funds

	2022	2022	2022	2,021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Balance at 1 August 2021	84,395	1,690	86,085	117,686
Income	104,055	5,915	109,970	20,640
Expenditure	(119,061)	(5,915)	(124,976)	(52,241)
Transfers between funds	1,690	(1,690)	-	-
Balance at 31 July 2022	<u>71,079</u>	<u>-</u>	<u>71,079</u>	<u>86,085</u>

The restricted fund of £1690 brought forward from the year ended 31 July 2021 was part of a grant received from Wirral Borough Council from the 'Social Sector Setting Road to Recovery Fund' and was for the purchase of protective screens for the offices. The cost of the screens was less than anticipated, however it is the Trustees' view that the grant will not have to be repaid so it was transferred to general funds in the year, and used to help pay for the rent of rooms.

13 Other information

WIRRAL 3LS is a charitable company limited by guarantee and incorporated in England. Its registered office is: Bebington Civic Centre, Civic Way, Bebington, Wirral, CH63 7PN

14 Related Party Disclosures

The Trustees have undertaken to contribute an amount not exceeding £10 towards meeting the charity's liabilities in the event of it being wound up.

The Charity's Trustees were not paid during the year.

Chris Scudamore, a Trustee of the charity received payments as a tutor at the standard tutor rate in the year. No other Trustee received any emolument or payment for any professional or other services.

15 Controlling Entity

The Charity is controlled by the Trustees who are all directors of the company