

**Report of the Trustees and
Financial Statements
for the Year Ended 31 August 2025
for
St Leonards Youth & Community Centre**

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

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**Report of the Trustees
for the Year Ended 31 August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To establish and operate a youth and community centre for the benefit of persons resident in Bootle, Merseyside for recreation or other leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such persons.

Significant activities

Community Hub
South Sefton Foodbank
Older Persons Project
Growing Project
Community Lunch
Men's Group
Panties

Public benefit

We are a community hub for local residents, offering support, advice and help. We offer a safe and welcoming environment, providing a range of activities as listed above.

Volunteers

We currently have 102 volunteers in our 6 foodbank distribution centres and 4 panties, training is offered on a regular basis for signposting clients that come into the centre.

We also have 6 growers who run our Growing Project 'Our Place'.

**Report of the Trustees
for the Year Ended 31 August 2025**

STRATEGIC REPORT

Achievements and performance

Charitable activities

The Trustees would like to thank The Manager, staff and all volunteers at St. Leonard's Youth & Community Centre for all the hard work and continued dedication over the past twelve months in an ever-changing and challenging environment. All personnel are essential to the organisation assisting it to achieve its objectives and helping signpost people to access other support services. Each week across the year in the region of 300 people access our centre using the various activities we offer.

The Foodbank continues to be busy; donations continue to be very generous, however the demand is still high and we are having to purchase a large percentage of the food we distribute. We distributed 11,188 kgs, feeding 12,064 families this year. We would like to thank our partners ASDA Bootle, Tesco Litherland & Formby for the continuing support with our permanent collection points in their stores and the successful additional food collections that have taken place over the past 12 months.

Our 4 pantries have continued to be popular and is an important step towards everyone having access to good nutrition regardless of their income, as we offer a range of fresh meat and fruit. This current year 8060 have attended our pantries with 8764 being fed.

With continuing support from Trussell Trust we have maintained our Welfare Rights and Benefits worker who aim to achieve income maximisation for our clients. They assist with form completion and attend tribunals when required.

The various groups run by our Development work with funding from the National Lottery continue to flourish. The Women's Space are offered breakfast and the Men's Space a two-course meal. During the year they have also been offered regular Health Checks from the May Logan Centre, I.T. course and trips out. The Guided Walking Group is very popular and travels far afield on various walks. Our Craft Group has increased in numbers this year and has peer support in jewellery, quilting, knitting and crocheting with some items being sold at our Community Lunch. The community lunch is very popular, as is one of 'Warm Spaces' offering a two-course lunch and regular 'Food Bingo'. We also provide Cookery Courses for cooking on a budget, clients come along, cook the food and take away the ingredients to cook at home, a Slow Cooker is provided at the start of the course.

Our Older Persons Project included inter-generational work with Thomas Gray Primary School - this included trips out, shared reading and theatre trips. The group is very popular with over 50 attending various groups on a weekly basis in ballroom dancing, bowls, Tai Chi, armchair exercises and occasional trips out to various places.

We are currently working in partnership with Right To Succeed within the Linacre Ward with a 5-year project helping families with education, youth and the environment.

Funding from the Heritage Lottery enabled us to celebrate the last 50 years of Peel Road, Bootle and the surrounding area with a quilted banner made by our craft group and Memory Boxes made by the team. We had an open day to celebrate this.

In June, we had a successful Information Day - 20 agencies attended, giving advice to our local community. 100 people attended and had an enjoyable afternoon tea.

Our Growing Project continues with funding from Awards For All, where volunteers learn how to grow and propagate seeds.

The centre continues to be very popular and busy with an increase in those needing our help on a daily basis, we have a good network of partners that we work with regularly and we are able to signpost and direct clients into if we can't help them ourselves.

Fundraising activities

The Project is funded mostly by Grant Making Bodies, Grants this year include:

The National Lottery
Awards for All
Live Well Sefton
Sefton MBC
The Trussell Trust
Merseyside Community Foundation
Riverside Housing
Sefton CVS and Warm Clothing Grant

**Report of the Trustees
for the Year Ended 31 August 2025**

STRATEGIC REPORT

Financial review

Reserves policy

The reserves policy is to hold 3 months running costs plus an estimated redundancy provision. This would equate to £121,795. Liquid unrestricted reserves at the year end totalled £196,945.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

The organisation is a charitable company limited by guarantee, incorporated on 17 December 2008 and registered as a charity on 3 June 2009. The company was established under a Memorandum of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Potential new Trustees meet with the Chair for an informal interview.

Organisational structure

There is a board of 8 Trustees and a Centre Manager who line Manages staff.

Decision making

Trustees hold monthly meetings with the Centre Manager to make decisions to look at funding, finances and new projects.

Induction and training of new trustees

New Trustees are interviewed by Chair, and training is offered on a regular basis.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06775494 (England and Wales)

Registered Charity number

1129970

Registered office

60 Peel Road
Bootle
Merseyside
L20 4RW

Trustees

Rev P Bridson
Mrs L C Murray
Ms D Topping
B Gray
Mrs J Jennings
J R Hughes
Ms C S C Dryden
Ms A Smeatham

Independent Examiner

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

Report of the Trustees
for the Year Ended 31 August 2025

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on and signed on the board's behalf by:

.....
Rev P Bridson - Trustee

Independent examiner's report to the trustees of St Leonards Youth & Community Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Suzanne Draper FCCA ACA
The Institute of Chartered Accountants in England and Wales

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

Date:

St Leonards Youth & Community Centre

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	214,310	30,006	244,316	194,009
Charitable activities	3				
Running a community centre		10,100	206,658	216,758	322,597
Financial inclusion		-	139,735	139,735	42,885
Running a food bank		44,093	-	44,093	88,035
Total		268,503	376,399	644,902	647,526
EXPENDITURE ON					
Raising funds	4	-	-	-	60
Charitable activities	5				
Running a community centre		196,622	290,992	487,614	327,478
Financial inclusion		3,492	95,353	98,845	38,997
Running a food bank		102,687	9,266	111,953	252,981
Total		302,801	395,611	698,412	619,516
NET INCOME/(EXPENDITURE)		(34,298)	(19,212)	(53,510)	28,010
Transfers between funds	16	(2,765)	2,765	-	-
Net movement in funds		(37,063)	(16,447)	(53,510)	28,010
RECONCILIATION OF FUNDS					
Total funds brought forward		234,003	267,326	501,329	473,319
TOTAL FUNDS CARRIED FORWARD		196,940	250,879	447,819	501,329

The notes form part of these financial statements

Balance Sheet
31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	11	15,046	7,607	22,653	23,750
CURRENT ASSETS					
Stocks	12	33,240	-	33,240	33,240
Debtors	13	480	-	480	-
Cash at bank and in hand		154,732	264,519	419,251	453,170
		188,452	264,519	452,971	486,410
CREDITORS					
Amounts falling due within one year	14	(6,553)	(21,252)	(27,805)	(8,831)
NET CURRENT ASSETS		181,899	243,267	425,166	477,579
TOTAL ASSETS LESS CURRENT LIABILITIES		196,945	250,874	447,819	501,329
NET ASSETS		196,945	250,874	447,819	501,329
FUNDS	16				
Unrestricted funds				196,945	234,003
Restricted funds				250,874	267,326
TOTAL FUNDS				447,819	501,329

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

.....
P Bridson - Trustee

.....

The notes form part of these financial statements

Balance Sheet - continued
31 August 2025

L C Murray - Trustee

St Leonards Youth & Community Centre

**Cash Flow Statement
for the Year Ended 31 August 2025**

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(32,128)</u>	<u>45,687</u>
Net cash (used in)/provided by operating activities		<u>(32,128)</u>	<u>45,687</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,791)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(1,791)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>(33,919)</u>	<u>45,687</u>
Cash and cash equivalents at the beginning of the reporting period		<u>453,170</u>	<u>407,483</u>
Cash and cash equivalents at the end of the reporting period		<u><u>419,251</u></u>	<u><u>453,170</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 August 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.25 £	31.8.24 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(53,510)	28,010
Adjustments for:		
Depreciation charges	2,485	2,830
Loss on disposal of fixed assets	403	-
Decrease in stocks	-	9,638
(Increase)/decrease in debtors	(480)	7,393
Increase/(decrease) in creditors	18,974	(2,184)
Net cash (used in)/provided by operations	(32,128)	45,687

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	453,170	(33,919)	419,251
	453,170	(33,919)	419,251
Total	453,170	(33,919)	419,251

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees have had to make the following judgements:

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated cost of providing the equivalent food parcels.

No amounts are included for the contribution of general volunteers.

Income

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

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated cost of providing the equivalent food parcels. No amounts are included for the contribution of general volunteers.

Expenditure

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

Tangible fixed assets

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

Plant and machinery	- 10% on reducing balance
Computer equipment	- 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

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

2. DONATIONS AND LEGACIES

	31.8.25	31.8.24
	£	£
Donations	156,860	124,009
Donated food, toiletries and household items	87,456	70,000
	<u>244,316</u>	<u>194,009</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.8.25	31.8.24
		£	£
Grants	Running a community centre	206,658	314,507
Subscriptions	Running a community centre	7,457	5,160
Hall Hire	Running a community centre	2,643	2,930
Grants	Financial inclusion	139,735	42,885
Grants	Running a food bank	1,353	47,675
Subscriptions	Running a food bank	42,740	40,360
		<u>400,586</u>	<u>453,517</u>

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

	31.8.25	31.8.24
	£	£
SMBC	35,000	-
Awards for All	-	19,668
SMBC	-	59,000
Henry Smith Funding	40,000	50,401
SMBC	5,000	5,000
Burbo Bank	5,000	15,000
Trussell Trust	139,735	42,885
Foodbank	1,353	47,675
Community Lunch	-	1,342
IE Pantries	-	23,735
Heritage	-	2,000
Livewell poppies	-	2,100
Intergenerational	10,000	10,000
John Moores	5,000	5,000
Warm Clothing	14,000	5,000
Warm hub	2,500	7,600
Peel Ports	-	3,000
National Lottery Community Fund RC North West Region	84,148	96,911
Onward	-	-
General	-	3,500
Right to Succeed	-	5,250
CVS Cancer Alliance	4,795	-
	1,215	-
	<u>347,746</u>	<u>405,067</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

4. RAISING FUNDS

Other trading activities

	31.8.25	31.8.24
	£	£
Fundraising costs	-	60
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Running a community centre	475,583	12,031	487,614
Financial inclusion	98,845	-	98,845
Running a food bank	111,697	256	111,953
	<u>686,125</u>	<u>12,287</u>	<u>698,412</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Running a community centre	595	11,436	12,031
Running a food bank	256	-	256
	<u>851</u>	<u>11,436</u>	<u>12,287</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.25	31.8.24
	£	£
Depreciation - owned assets	2,485	2,830
Other operating leases	21,084	21,084
Deficit on disposal of fixed assets	403	-
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**9. STAFF COSTS**

	31.8.25	31.8.24
	£	£
Wages and salaries	227,939	210,778
Social security costs	11,630	8,360
Other pension costs	2,834	2,498
	<u>242,403</u>	<u>221,636</u>

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

	31.8.25	31.8.24
	10	11
Charitable staff	<u>10</u>	<u>11</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	194,009	-	194,009
Charitable activities			
Running a community centre	38,417	284,180	322,597
Financial inclusion	-	42,885	42,885
Running a food bank	73,035	15,000	88,035
Total	<u>305,461</u>	<u>342,065</u>	<u>647,526</u>
EXPENDITURE ON			
Raising funds	60	-	60
Charitable activities			
Running a community centre	49,464	278,014	327,478
Financial inclusion	-	38,997	38,997
Running a food bank	240,658	12,323	252,981
Total	<u>290,182</u>	<u>329,334</u>	<u>619,516</u>
NET INCOME	15,279	12,731	28,010
Transfers between funds	5,105	(5,105)	-
Net movement in funds	20,384	7,626	28,010
RECONCILIATION OF FUNDS			
Total funds brought forward	213,616	259,703	473,319
TOTAL FUNDS CARRIED FORWARD	<u>234,000</u>	<u>267,329</u>	<u>501,329</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025**11. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 September 2024	42,512	4,165	46,677
Additions	840	951	1,791
Disposals	(1,149)	-	(1,149)
At 31 August 2025	42,203	5,116	47,319
DEPRECIATION			
At 1 September 2024	20,282	2,645	22,927
Charge for year	2,308	177	2,485
Eliminated on disposal	(746)	-	(746)
At 31 August 2025	21,844	2,822	24,666
NET BOOK VALUE			
At 31 August 2025	20,359	2,294	22,653
At 31 August 2024	22,230	1,520	23,750

12. STOCKS

	31.8.25	31.8.24
	£	£
Stocks	33,240	33,240

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Prepayments and accrued income	480	-

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Social security and other taxes	3,910	3,903
Pensions	582	432
Accrued expenses	23,313	4,496
	27,805	8,831

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.25 £	31.8.24 £
Within one year	24,192	21,084
Between one and five years	96,768	-
	<u>120,960</u>	<u>21,084</u>

16. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.8.25 £
Unrestricted funds				
General fund	101,664	10,406	(2,765)	109,305
Community Lunch	2,623	(339)	-	2,284
IE Pantries	2,805	(2,417)	-	388
Gleaming Project	187	-	-	187
Foodbank	122,799	(42,285)	-	80,514
Poppies	3,925	342	-	4,267
	<u>234,003</u>	<u>(34,293)</u>	<u>(2,765)</u>	<u>196,945</u>
Restricted funds				
Henry Smith Funding	22,242	(4,648)	-	17,594
Sefton Running Costs	3,211	367	-	3,578
Lottery Project 2019 - 2022	415	(36)	(379)	-
Sefton Council - Clinically Vulnerable Fund	7,702	(2,441)	-	5,261
Trussell Trust - Financial Inclusion Advisor	26,785	45,343	-	72,128
Sefton Council ELAS Foodbank Funding	55,062	(10,217)	-	44,845
SMBC - LP Funding	63,298	(24,793)	-	38,505
Together Liverpool	4,637	(464)	-	4,173
Live Well Sefton- Partnership Grant	319	(291)	-	28
Sefton Council - Obesity Grant	250	-	-	250
SMBC Warm Clothing	-	7,035	-	7,035
SMBC Warm Hub	2,868	(301)	-	2,567
Riverside Foundation Community Fund				
Award	1,177	(118)	-	1,059
Peel Ports	320	(32)	-	288
National Lottery Community Fund RC				
North West Region	33,961	(3,944)	-	30,017
Lottery Cost of Living	2,915	(2,576)	164	503
Burbo Bank	8,496	(10,456)	1,964	4
Heritage Fund Project	2,000	(2,000)	-	-
Awards For All Fund	19,668	(9,017)	-	10,651
Livewell Poppies Fund	1,690	(1,690)	-	-
Sefton Council Intergenerational	7,785	(1,010)	-	6,775
John Moores	-	(194)	194	-
Onward Fund	2,525	(2,290)	-	235
Right to Succeed	-	4,795	-	4,795
Regenrus Fund	-	(804)	822	18
CVS Cance Alliance	-	565	-	565
	<u>267,326</u>	<u>(19,217)</u>	<u>2,765</u>	<u>250,874</u>
TOTAL FUNDS	<u>501,329</u>	<u>(53,510)</u>	<u>-</u>	<u>447,819</u>

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,508	(85,102)	10,406
Community Lunch	421	(760)	(339)
IE Pantries	49,469	(51,886)	(2,417)
Foodbank	116,688	(158,973)	(42,285)
Poppies	6,417	(6,075)	342
	268,503	(302,796)	(34,293)
Restricted funds			
Henry Smith Funding	40,002	(44,650)	(4,648)
Sefton Running Costs	5,000	(4,633)	367
Lottery Project 2019 - 2022	1	(37)	(36)
Sefton Council - Clinically Vulnerable Fund	1	(2,442)	(2,441)
Trussell Trust - Financial Inclusion Advisor	139,735	(94,392)	45,343
Sefton Council ELAS Foodbank Funding	35,001	(45,218)	(10,217)
SMBC - LP Funding	30,000	(54,793)	(24,793)
Together Liverpool	-	(464)	(464)
Live Well Sefton- Partnership Grant	-	(291)	(291)
SMBC Warm Clothing	14,000	(6,965)	7,035
SMBC Warm Hub	2,500	(2,801)	(301)
Riverside Foundation Community Fund			
Award	-	(118)	(118)
Peel Ports	-	(32)	(32)
National Lottery Community Fund RC			
North West Region	84,148	(88,092)	(3,944)
Lottery Cost of Living	-	(2,576)	(2,576)
Burbo Bank	5,000	(15,456)	(10,456)
Heritage Fund Project	1	(2,001)	(2,000)
Awards For All Fund	-	(9,017)	(9,017)
Livewell Poppies Fund	-	(1,690)	(1,690)
Sefton Council Intergenerational	10,001	(11,011)	(1,010)
John Moores	5,000	(5,194)	(194)
Onward Fund	-	(2,290)	(2,290)
Right to Succeed	4,795	-	4,795
Regenrus Fund	-	(804)	(804)
CVS Cance Alliance	1,214	(649)	565
	376,399	(395,616)	(19,217)
TOTAL FUNDS	644,902	(698,412)	(53,510)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	96,340	219	5,105	101,664
Community Lunch	(588)	3,211	-	2,623
IE Pantries	208	2,597	-	2,805
Gleaming Project	3,157	(2,970)	-	187
Foodbank	110,585	12,214	-	122,799
Poppies	3,914	11	-	3,925
	213,616	15,282	5,105	234,003
Restricted funds				
Henry Smith Funding	10,795	11,447	-	22,242
Sefton Running Costs	1,708	1,503	-	3,211
Lottery Project 2019 - 2022	462	(47)	-	415
Sefton Council - Clinically Vulnerable Fund	11,490	(3,788)	-	7,702
Trussell Trust - Financial Inclusion Advisor	28,490	3,889	(5,594)	26,785
Sefton Council ELAS Foodbank Funding	34,652	20,410	-	55,062
SMBC - LP Funding	107,273	(43,975)	-	63,298
Sefton Youth Service 2022/23	4,244	(4,244)	-	-
CVS Pantry Funding	2,510	(4,073)	1,563	-
Together Liverpool	5,241	(604)	-	4,637
Live Well Sefton- Partnership Grant	1,328	(1,009)	-	319
Sefton Council - Obesity Grant	692	(327)	(115)	250
SMBC Warm Hub	2,292	576	-	2,868
SMBC Winter hats	2,099	(2,099)	-	-
Riverside Foundation Community Fund Award	7,105	(5,928)	-	1,177
Peel Ports	356	605	(641)	320
National Lottery Community Fund RC North West Region	31,573	2,388	-	33,961
Foodbank	-	550	(550)	-
Lottery Cost of Living	7,393	(4,478)	-	2,915
Burbo Bank	-	8,496	-	8,496
Heritage Fund Project	-	2,000	-	2,000
Awards For All Fund	-	19,668	-	19,668
Livewell Poppies Fund	-	1,690	-	1,690
Sefton Council Intergenerational	-	7,785	-	7,785
John Moores	-	(232)	232	-
Onward Fund	-	2,525	-	2,525
	259,703	12,728	(5,105)	267,326
TOTAL FUNDS	473,319	28,010	-	501,329

Notes to the Financial Statements - continued
for the Year Ended 31 August 2025

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,140	(74,921)	219
Community Lunch	4,337	(1,126)	3,211
IE Pantries	73,961	(71,364)	2,597
Gleaming Project	-	(2,970)	(2,970)
Foodbank	144,713	(132,499)	12,214
Poppies	7,310	(7,299)	11
	305,461	(290,179)	15,282
Restricted funds			
Henry Smith Funding	50,403	(38,956)	11,447
Sefton Running Costs	5,000	(3,497)	1,503
Lottery Project 2019 - 2022	(1)	(46)	(47)
Sefton Council - Clinically Vulnerable Fund	(1)	(3,787)	(3,788)
Trussell Trust - Financial Inclusion Advisor	42,886	(38,997)	3,889
Sefton Council ELAS Foodbank Funding	59,001	(38,591)	20,410
SMBC - LP Funding	1	(43,976)	(43,975)
Sefton Youth Service 2022/23	1	(4,245)	(4,244)
CVS Pantry Funding	-	(4,073)	(4,073)
Together Liverpool	1	(605)	(604)
Live Well Sefton- Partnership Grant	-	(1,009)	(1,009)
Sefton Council - Obesity Grant	-	(327)	(327)
SMBC Warm Clothing	5,000	(5,000)	-
SMBC Warm Hub	7,600	(7,024)	576
SMBC Winter hats	1	(2,100)	(2,099)
Riverside Foundation Community Fund			
Award	-	(5,928)	(5,928)
Peel Ports	3,000	(2,395)	605
National Lottery Community Fund RC			
North West Region	91,577	(89,189)	2,388
Foodbank	14,990	(14,440)	550
Lottery Cost of Living	5,336	(9,814)	(4,478)
Burbo Bank	15,000	(6,504)	8,496
Heritage Fund Project	2,000	-	2,000
Awards For All Fund	19,668	-	19,668
Livewell Poppies Fund	2,100	(410)	1,690
Sefton Council Intergenerational	10,000	(2,215)	7,785
John Moores	5,001	(5,233)	(232)
Onward Fund	3,501	(976)	2,525
	342,065	(329,337)	12,728
TOTAL FUNDS	647,526	(619,516)	28,010

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

18. FUNDS

GENERAL

Income and expenditure relating to the daily activities of running a foodbank and community centre.

DESIGNATED

Community Lunch

Donations received to contribute to the ongoing costs of running community lunches.

I.E. Pantries

A designated fund which relates to donations received for Caradoc, Linacre Mission, Waterloo and St Leonards pantries from the general public. The monies received is utilised on food purchases and other items for the pantries.

Gleaning project

A designated fund to provide fresh produce that would otherwise be rejected by commercial retailers.

Foodbank

This is a designated fund, specifically established to support the foodbank. All income received including donations from supermarkets, contributions from the general public, and gift aid is strictly used to cover the daily operational costs of the foodbank and associated delivery expenses.

Funds in this account are used solely for the foodbank and for no other purpose.

Poppies

A designated generating income through donations and subscriptions to fund the groups activity costs.

RESTRICTED

Henry Smith Funding

Grants received over a 4 year contract to contribute towards running costs that provide support, advice and activities for disadvantaged communities in Bootle.

Sefton Council Neighbourhood Funding

Grant received from Sefton Council Neighbourhood Funding to contribute towards costs of delivering programmes within the Sefton area.

Live Well Sefton Community Resilience Grant (Poppies)

Grant received to contribute towards running costs and activities for 'Poppies' programme delivered to the elderly user's of the centre.

Trussell Trust Storage Grant

A grant received to help contribute towards the running costs of the Storage Unit used to store foodbank supplies.

National Lottery 2019-2022

Funding received from the Big Lottery to employ a community development worker, debt advisor and foodbank operations manager plus other activities.

Sefton Council Clinically Vulnerable Fund

A restricted fund which represents a grant provided for energy support costs and support towards debt relief orders to clinically vulnerable people in the local area.

Trussell Trust Financial Inclusion Advisor Funding

Funding received to contribute towards salary costs of a welfare rights officer.

18. FUNDS - continued

Sefton Council - ELAS Foodbank Funding 22/23

A grant received amounting to £65,000 to contribute towards running costs of the foodbank and centres.

Sefton Council - ELAS Foodbank Funding 23/24

A grant received amounting to £45,000 to contribute towards running costs of foodbank including salaries and vehicle lease.

PH Holt Funding

Grants received to contribute towards the salary costs.

Sefton Youth Service

A grant received to deliver a mix of universal and targeted early help/youth work programmes in collaboration with youth hub partners on a specific geographical location.

Sefton CVS Pantry Funding

A grant received to contribute towards providing food for members of the local community.

Live Well Sefton - Partnership Grant

This fund is to support the local community with issues affecting their health and wellbeing, which includes trips out to the local area.

Sefton Council Obesity Grant

This fund is to provide cooking courses and advice to promote healthy eating.

Sefton Council - Clothing

Various grants received from Sefton Council to support local residents who have been identified and being eligible for winter/summer clothing through hardship and to deliver a warm space in Sefton in the response to the cost of living crisis.

Riverside Foundation Community Fund Award

A grant received to support the opening of a new St Leonards Youth and Community Centre Pantry in South Liverpool.

Peel Ports Merseyside Community Foundation

Funding expended in advance for projects due to start in December 2023. Grant received of £3,000 to contribute towards the purchase of dinnerware for the community centre and to offer staff training.

Big Lottery Community Fund

Funding received from July 2023 to January 2026 to contribute towards the overall running costs of the foodbank and salary costs for management.

Foodbank

Grant and donations received from Trussell Trust to provide help and support for costs incurred of running a foodbank.

Lottery Cost of Living Fund

A grant received to contribute towards management costs, administration costs, premises, existing delivery costs and utilities.

Burbo Bank

A grant received for pantry co-ordinators salary.

Heritage Fund

A celebration project of 50 years of Peel Road.

Awards 4 All

St Leonards kitchen garden maintenance, costs of gardeners, plants and admin.

Liver Well Sefton Poppies

A grant to contribute towards trips.

18. FUNDS - continued

Intergenerational

Annual grant received for cost of Poppies Older Persons Worker.

Onward Homes

Contributes towards trips and workshops.

CVS Cancer Alliance

A grant received for cookery course.

Regenus

Contributes for growing project for plants and soil.

Right to Succeed

A grant to contribute towards a project called community champions.

19. TRANSFERS

During the financial period, five transfers were made from the General (Unrestricted) Fund to the Restricted Funds detailed in Note 16.

Four transfers, totalling £3,143, were made from the General Fund to cover expenditure properly attributable to restricted projects where the restricted income received was insufficient to meet the full cost.

These transfers ensure that:

- All expenditure relating to restricted activities is fully funded from the appropriate restricted resources;
- The restricted funds do not show a deficit;
- Income is correctly presented according to its donor-imposed conditions;
- The charity continues to comply with its obligation to apply restricted funds solely for their intended purposes.

These adjustments represent internal reclassifications of existing resources and do not change the total funds of the charity. No external donor conditions were breached, and the corrections ensure accurate and transparent fund accounting.

Additionally, a fixed asset with a net book value of £378, previously funded from a restricted fund, has been reallocated to the general fund, as it is now used for general charitable purposes. This transfer does not affect the total net assets of the charity.