

REGISTERED COMPANY NUMBER: 07512600 (England and Wales)
REGISTERED CHARITY NUMBER: 1140148

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 28 February 2025
for
Daisy Inclusive UK

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

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for the Year Ended 28 February 2025**

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**Report of the Trustees
for the Year Ended 28 February 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 28 February 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).

The trustees present their report and accounts for the year ended 28/02/2025

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and

Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022)

Principal activities

The principal activity of the charity in the year under review was to promote the independence of disabled people for the public benefit.

The charity's objects are specifically restricted to the following: To promote the independence of disabled people for the public benefit in

particular, but not exclusively, their independent living and social inclusion by: promoting and running activities that foster a greater

understanding of disability; working to eliminate all forms of discrimination on the grounds of disability; advancing the education of

disabled people and society in general through support advice and guidance; promoting social inclusion and the integration of disabled

people through provision of and access to sport and recreational activities for their benefit; and promoting social inclusion and the

integration of disabled people through access to employment.

Structure governance and management

Daisy Inclusive UK is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 February 2011. It is registered as a charity with the Charity Commission.

The Board and management have developed an organisational structure and plan identifying policy and practices to deliver the aims and objectives of the charity. The Board meet with employees in attendance to evaluate the organisation and plan.

Trustees

The names of the present trustees, all of whom held office during the year, are shown on page 1.

Key management personnel: Chief Executive David Kelly

No remuneration is paid to any trustee for their services as a trustee and no trustee had a material interest in any of the charity's contracts.

**Report of the Trustees
for the Year Ended 28 February 2025**

OBJECTIVES AND ACTIVITIES

Achievements and performance

Our main focuses this year have been:

- Enhancing our support, due to the increased needs of our disabled and vulnerable beneficiaries, many of whom are still suffering from the long-term effects of Covid including depression, anxiety and fear of going out. This has been compounded by the cost of living crisis, resulting in many families struggling to put food on the table. Our healthy cooking on a budget included sessions on money management, helping people to prepare healthy, affordable meals. This was complemented by our Inclusive Sports, helping people to develop lifelong healthy lifestyles. Our counselling service provided essential support to beneficiaries and their families. Our community events continued to bring the disabled and vulnerable people in our community together including our Inclusive Sports Tournaments, Open Mic Night, Stand-Up Comedy Night, Daisy Dinner in the Dark and our Charity Awards Night, celebrating our beneficiaries and volunteers. Two particular highlights were our MIST Games (Merseyside Inclusive Sports Tournament) which was supported by Merseyside Police and other partner organisations, our 20th Anniversary Celebration and a Daisy Residential in Calvert Lakes. Our Daisy Choir continues to go from strength to strength. Despite cuts in funding and increases in costs, we have ensured that our disabled and vulnerable beneficiaries continue to receive the support they need and deserve.

- Working on our business plan, strengthening a range of diverse funding streams to reduce our future reliance on funding grants. We continue to access direct payments, while our trading arm continues to grow, from our community kitchen, Daisy stall and Daisy Disability One Stop Shop, which also enhances our advice and guidance. We continued to build our training arm back up following Covid.

Disability Confident

Disability Confident is a government scheme designed to help organisations gain the benefits from employing people with disabilities, helping them reach their true potential. There are three levels of Disability Confident. Daisy Inclusive UK is the highest level, a Disability Confident Leader. As such we are committed to recruiting and retaining disabled employees offering:

- Guaranteed interviews to disabled people who meet minimum job requirements.
- A person-centred approach, recognising that everyone is different, tuning in to each individual.
- Disability awareness training for all staff.
- Regular team meetings and 1-2-1's ensuring free-flowing communication throughout the charity.
- A forum where people can discuss any issues.

As a Disability Confident Leader we also encourage and support other organisations to become disability confident:

- Disability Awareness Training to education establishments, businesses and individuals.
- Disability Business Confidence Quality Mark.
- Supporting organisations on their journey to becoming Disability Confident.

Public benefit

We have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main activities are inclusive and accessible thereby providing public benefit.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

Our volunteers

The Charity is very involved in the local community and receives voluntary help with fund raising and running events for which we thank our friends for their loyal support and service. We have particularly benefited from volunteer support with our Daisy Stall, in our Community Kitchen and teaching arts & crafts.

**Report of the Trustees
for the Year Ended 28 February 2025**

OBJECTIVES AND ACTIVITIES

Trustees responsibilities

The Charity Trustees (who are also the directors of Daisy Inclusive UK for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the charity 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 for that period. In preparing the financial statements the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Pay policies for senior staff

The pay of senior staff reflects the skills and experience required and current rates in the sector.

FINANCIAL REVIEW

Financial position

The statement of financial activities is on page 7.

Total incoming resources were £491,770 (2024 £592,154) and total outgoing resources were £629,937 (2024 £493,420) giving rise to net expenditure resources of £138,167 (2024 net income resources £98,734) for the year.

Total funds at 28 February 2025 were £125,198 in surplus (2024 £263,365) comprising unrestricted funds of £39,012 (2024 98,570) and restricted funds of £86,186 (2024 £164,795).

Unrestricted funds of £39,012 are made up of £19,012 general funds and £20,000 designated by the trustees for activity and development to further enhance the services to young people with disabilities and their families as described in the notes to the accounts.

During 2024-25 the Charity continued to follow its new business plan which has successfully widened its fundraising activity designed to create resilience

Reserves policy

The charity is run on a not for profit basis, but for prudent management the Board would ideally wish to establish a level of free revenue reserves sufficient to cover 3 months' staff costs and overheads which at current levels would be in the region of £120,000 to guard against contingencies or reduced fundraising opportunities. At 28 February 2025 the level of free reserves (being those funds not tied up in fixed assets designated or restricted funds) was £19,012. The Trustees and management have prepared business plans the objective of which is to provide for adequate cash flows and funds and to manage the day to day operations within the current level of resources.

Income generation is an ongoing activity for sustainability and progress has been made in establishing positive reserves but the charity continually monitors achievement against the plan to meet its objectives. The Charity is grateful for the support of key funders. The Trustees plan to build a reserve sufficient to support the activity of the Charity and develop a sustainable Charity.

**Report of the Trustees
for the Year Ended 28 February 2025**

FINANCIAL REVIEW

Going concern

At the year end the unrestricted funds are in surplus by £39,012. The charity has developed a business plan including a fund raising strategy to maximise income from its resources and minimise cost. Based upon the successful outcome of fund raising, business plans and budgets the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this decision the trustees have considered a period of at least 12 months from the date these accounts are authorised for issue.

FUTURE PLANS

We look forward to a positive 2025/2026, when we aim to increase the numbers using our services through continuing to inspire and promote inclusion through sport, social engagement, education and pre-employability.

We will continue to put in place opportunities identified through our Business Plan, bringing in additional revenue. We aim for every strand of the Daisy Chain to be self-sufficient.

Fundraising -

We have expanded our fundraising outreach to widen our sources of income that support and develop our activities.

Conclusion -

We have strongly built upon our business plan, bringing in significant grant funding and enhancing additional income streams. It is our aim to increase self-generated income. We continue to implement the capacity building measures identified through the business plan and whilst we have made significant progress, we anticipate further developments in income sources and activity. We look forward to developing our Charity with the generous support of our funders to whom we are very grateful.

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.

Induction and training of new trustees

Trustees are selected based upon their professional skills to complement those of the existing trustees or replace those of retiring trustees. Current trustees bring appropriate skills and experience. All are committed to disability awareness. Induction involves attending trustees' meetings prior to appointment, meeting the other trustees and receiving copies of policies, business plans and accounts.

Training needs are continually assessed and implemented as required

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07512600 (England and Wales)

Registered Charity number

1140148

Registered office

Daisy Nucleus Academy
2 Barnes Street
Everton
Liverpool
Merseyside
L6 5LB

Trustees

J D Bullock Lawyer
S Mctigue Parish Secretary
M Walker Admin Officer

Report of the Trustees
for the Year Ended 28 February 2025

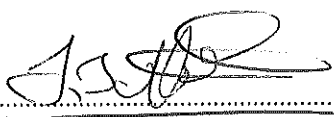
REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
E Eelen

Independent Examiner
Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

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

Approved by order of the board of trustees on 16.12.2025 and signed on its behalf by:


.....
J D Bullock - Trustee

**Independent Examiner's Report to the Trustees of
Daisy Inclusive UK**

Independent examiner's report to the trustees of Daisy Inclusive UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 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.

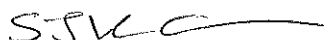
Independent examiner's statement

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.



Simon James Kirkham FCCA ACA

Kinsella Clarke Limited
61 Stanley Road
Bootle
Merseyside
L20 7BZ

Date: 16/12/2025

**Statement of Financial Activities
for the Year Ended 28 February 2025**

| | Notes | Unrestricted fund £ | Designated funds £ | Restricted funds £ | 28.2.25 Total funds £ | 28.2.24 Total funds £ |
|--|-------|---------------------------|--------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | | |
| Charitable activities | | | | | | |
| Income from charitable activities | | | | | | |
| | | 161,696 | - | 285,556 | 447,252 | 565,090 |
| Other trading activities | 2 | 43,843 | - | - | 43,843 | 26,493 |
| Investment income | 3 | 676 | - | - | 676 | 571 |
| Total | | <u>206,215</u> | <u>-</u> | <u>285,556</u> | <u>491,771</u> | <u>592,154</u> |
| EXPENDITURE ON | | | | | | |
| Raising funds | | | | | | |
| | | 236,924 | - | 364,166 | 601,090 | 438,276 |
| Charitable activities | | | | | | |
| Income from charitable activities | | | | | | |
| | | 28,848 | - | - | 28,848 | - |
| Other | | - | - | - | - | 55,145 |
| Total | | <u>265,772</u> | <u>-</u> | <u>364,166</u> | <u>629,938</u> | <u>493,421</u> |
| NET INCOME/(EXPENDITURE) | | (59,557) | - | (78,610) | (138,167) | 98,733 |
| RECONCILIATION OF FUNDS | | | | | | |
| Total funds brought forward | | | | | | |
| | | 78,570 | 20,000 | 164,795 | 263,365 | 164,632 |
| TOTAL FUNDS CARRIED FORWARD | | <u>19,013</u> | <u>20,000</u> | <u>86,185</u> | <u>125,198</u> | <u>263,365</u> |

The notes form part of these financial statements

Balance Sheet
28 February 2025

| | Notes | Unrestricted fund £ | Designated funds £ | Restricted funds £ | 28.2.25 Total funds £ | 28.2.24 Total funds £ |
|--|-------|---------------------------|--------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | | |
| Tangible assets | 7 | 63,933 | - | - | 63,933 | 69,605 |
| CURRENT ASSETS | | | | | | |
| Debtors | 8 | 31,663 | - | - | 31,663 | 43,144 |
| Cash at bank and in hand | | (10,623) | 20,000 | 86,185 | 95,562 | 218,816 |
| | | <u>21,040</u> | <u>20,000</u> | <u>86,185</u> | <u>127,225</u> | <u>261,960</u> |
| CREDITORS | | | | | | |
| Amounts falling due within one year | 9 | (65,960) | - | - | (65,960) | (68,200) |
| | | <u>(44,920)</u> | <u>20,000</u> | <u>86,185</u> | <u>61,265</u> | <u>193,760</u> |
| NET CURRENT ASSETS | | | | | | |
| | | <u>(44,920)</u> | <u>20,000</u> | <u>86,185</u> | <u>61,265</u> | <u>193,760</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | | |
| | | <u>19,013</u> | <u>20,000</u> | <u>86,185</u> | <u>125,198</u> | <u>263,365</u> |
| NET ASSETS | | | | | | |
| | | <u>19,013</u> | <u>20,000</u> | <u>86,185</u> | <u>125,198</u> | <u>263,365</u> |
| FUNDS | | | | | | |
| Unrestricted funds | 12 | | | | 39,013 | 98,570 |
| Restricted funds | | | | | 86,185 | 164,795 |
| | | | | | <u>125,198</u> | <u>263,365</u> |
| TOTAL FUNDS | | | | | | |
| | | | | | <u>125,198</u> | <u>263,365</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

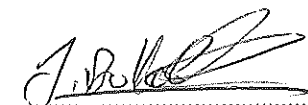
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

Balance Sheet - continued
28 February 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16.12.2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J D Bullock', written over a horizontal dotted line.

J D Bullock - Trustee

**Notes to the Financial Statements
for the Year Ended 28 February 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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 cost |
| Fixtures and fittings | - 20% on cost |
| Motor vehicles | - 25% on cost |
| Computer equipment | - 20% on cost |

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

2. OTHER TRADING ACTIVITIES

| | 28.2.25 | 28.2.24 |
|--------------------|---------------|---------------|
| | £ | £ |
| Fundraising events | 43,843 | 24,174 |
| Machine sales | - | 2,319 |
| | <u>43,843</u> | <u>26,493</u> |

3. INVESTMENT INCOME

| | 28.2.25 | 28.2.24 |
|--------------------------|------------|------------|
| | £ | £ |
| Deposit account interest | <u>676</u> | <u>571</u> |

4. NET INCOME/(EXPENDITURE)

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

| | 28.2.25 | 28.2.24 |
|-----------------------------|--------------|------------|
| | £ | £ |
| Depreciation - owned assets | 14,378 | 19,754 |
| Hire of plant and machinery | <u>2,066</u> | <u>504</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 28 February 2025 nor for the year ended 28 February 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 28 February 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Designated funds £ | Restricted funds £ | Total funds £ |
|-----------------------------------|---------------------------|--------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | | |
| Charitable activities | | | | |
| Income from charitable activities | 136,361 | - | 428,729 | 565,090 |
| Other trading activities | 26,493 | - | - | 26,493 |
| Investment income | 571 | - | - | 571 |
| Total | <u>163,425</u> | <u>-</u> | <u>428,729</u> | <u>592,154</u> |
| EXPENDITURE ON | | | | |
| Raising funds | 78,872 | - | 359,404 | 438,276 |
| Other | 55,145 | - | - | 55,145 |
| Total | <u>134,017</u> | <u>-</u> | <u>359,404</u> | <u>493,421</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Designated funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|--------------------------|--------------------------|---------------------|
| NET INCOME | 29,408 | - | 69,325 | 98,733 |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | 49,162 | 20,000 | 95,470 | 164,632 |
| TOTAL FUNDS CARRIED FORWARD | <u>78,570</u> | <u>20,000</u> | <u>164,795</u> | <u>263,365</u> |

7. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Fixtures and fittings £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------|-----------------------------|----------------------------------|------------------------|----------------------------|----------------|
| COST | | | | | |
| At 29 February 2024 | 89,462 | 67,521 | 15,134 | 22,322 | 194,439 |
| Additions | - | 6,632 | - | 2,074 | 8,706 |
| At 28 February 2025 | <u>89,462</u> | <u>74,153</u> | <u>15,134</u> | <u>24,396</u> | <u>203,145</u> |
| DEPRECIATION | | | | | |
| At 29 February 2024 | 32,241 | 57,556 | 15,134 | 19,903 | 124,834 |
| Charge for year | 8,946 | 3,890 | - | 1,542 | 14,378 |
| At 28 February 2025 | <u>41,187</u> | <u>61,446</u> | <u>15,134</u> | <u>21,445</u> | <u>139,212</u> |
| NET BOOK VALUE | | | | | |
| At 28 February 2025 | <u>48,275</u> | <u>12,707</u> | <u>-</u> | <u>2,951</u> | <u>63,933</u> |
| At 28 February 2024 | <u>57,221</u> | <u>9,965</u> | <u>-</u> | <u>2,419</u> | <u>69,605</u> |

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|--------------------------------|---------------|---------------|
| | 28.2.25 £ | 28.2.24 £ |
| Trade debtors | 15,794 | 6,448 |
| Other debtors | - | 9,500 |
| Sundry debtors | 2,600 | 3,800 |
| Prepayments and accrued income | 9,746 | 20,468 |
| Prepayments | 3,523 | 2,928 |
| | <u>31,663</u> | <u>43,144</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 28.2.25 | 28.2.24 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Other loans (see note 10) | 7,546 | 15,046 |
| Trade creditors | 4,191 | 6,424 |
| Social security and other taxes | 27,080 | 22,353 |
| Pension liability | - | 1,458 |
| Wages creditor | 4,707 | 1,992 |
| Accrued expenses | 22,436 | 20,927 |
| | <u>65,960</u> | <u>68,200</u> |

10. LOANS

An analysis of the maturity of loans is given below:

| | 28.2.25 | 28.2.24 |
|--|--------------|---------------|
| | £ | £ |
| Amounts falling due within one year on demand: | | |
| Other loans | <u>7,546</u> | <u>15,046</u> |

11. LEASING AGREEMENTS

On 3 August 2016 the charity was granted a lease from Liverpool City Council for 5 years for the premises at 2 Barnes Street, Everton now called Daisy Nucleus Academy or DNA which the City Council have confirmed will automatically renew. The rent of these premises is one peppercorn per annum (if demanded).
On 21 February 2024 the charity acquired a 5-year lease on a shop for a peppercorn rent.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS

| | At 29.2.24 £ | Net movement in funds £ | At 28.2.25 £ |
|---|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 78,570 | (59,557) | 19,013 |
| Designated funds | 20,000 | - | 20,000 |
| | <u>98,570</u> | <u>(59,557)</u> | <u>39,013</u> |
| Restricted funds | | | |
| LCVS H&WF | 1,248 | 739 | 1,987 |
| Lloyds Bank Foundation | 20,833 | - | 20,833 |
| National Lottery COL fund | 10,540 | 20,097 | 30,637 |
| Eleanor Rathbone Trust | 2,375 | 1,875 | 4,250 |
| John Moores Foundation fund | 5,104 | (1,747) | 3,357 |
| The James Fund restricted funds | 19,077 | (11,970) | 7,107 |
| Sporting Assets COL fund | 28,789 | (28,789) | - |
| Victim Support Services restricted fund | 3,945 | (2,612) | 1,333 |
| MYA Youth opportunities | 1,389 | (1,389) | - |
| PH holt restricted fund | 3,000 | 10,380 | 13,380 |
| Sport England restricted fund | 1,880 | (1,880) | - |
| Community Foundation restricted fund | 1,083 | (1,083) | - |
| LCVS restricted funds | 641 | (641) | - |
| Sport England Track Funding | 54,162 | (54,162) | - |
| LCVS - The Skelton Charity fund | 1,203 | (1,203) | - |
| The Clothworkers Foundation | 7,812 | (7,812) | - |
| 1892 Foundation | 1,714 | (1,714) | - |
| Feeding Liverpool | - | 1,983 | 1,983 |
| Liverpool CC Youth & Community | - | 1,318 | 1,318 |
| | <u>164,795</u> | <u>(78,610)</u> | <u>86,185</u> |
| TOTAL FUNDS | <u><u>263,365</u></u> | <u><u>(138,167)</u></u> | <u><u>125,198</u></u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 206,215 | (265,772) | (59,557) |
| Restricted funds | | | |
| LCVS H&WF | 31,299 | (30,560) | 739 |
| Lloyds Bank Foundation | 25,000 | (25,000) | - |
| National Lottery COL fund | 91,912 | (71,815) | 20,097 |
| Eleanor Rathbone Trust | 2,000 | (125) | 1,875 |
| John Moores Foundation fund | 4,000 | (5,747) | (1,747) |
| The James Fund restricted funds | - | (11,970) | (11,970) |
| Sporting Assets COL fund | - | (28,789) | (28,789) |
| Victim Support Services restricted fund | 16,000 | (18,612) | (2,612) |
| MYA Youth opportunities | 6,944 | (8,333) | (1,389) |
| PH holt restricted fund | 18,000 | (7,620) | 10,380 |
| Sport England restricted fund | - | (1,880) | (1,880) |
| Community Foundation restricted fund | - | (1,083) | (1,083) |
| LCVS restricted funds | - | (641) | (641) |
| Community Resource restricted fund | 6,500 | (6,500) | - |
| Sport England Track Funding | - | (54,162) | (54,162) |
| LCVS - The Skelton Charity fund | - | (1,203) | (1,203) |
| The Clothworkers Foundation | - | (7,812) | (7,812) |
| Holidat Activity Fund | 16,500 | (16,500) | - |
| 1892 Foundation | 2,500 | (4,214) | (1,714) |
| Feeding Liverpool | 14,899 | (12,916) | 1,983 |
| Vola | | | |
| | 9,896 | (9,896) | - |
| Liverpool CC Community Champions | 30,500 | (30,500) | - |
| Liverpool CC Youth & Community | 7,906 | (6,588) | 1,318 |
| MPAC eat to meet | 1,700 | (1,700) | - |
| | <u>285,556</u> | <u>(364,166)</u> | <u>(78,610)</u> |
| TOTAL FUNDS | <u>491,771</u> | <u>(629,938)</u> | <u>(138,167)</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

| | At 1.3.23 £ | Net movement in funds £ | At 28.2.24 £ |
|---|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 49,162 | 29,408 | 78,570 |
| Designated funds | 20,000 | - | 20,000 |
| | <u>69,162</u> | <u>29,408</u> | <u>98,570</u> |
| Restricted funds | | | |
| LCVS H&WF | - | 1,248 | 1,248 |
| Lloyds Bank Foundation | - | 20,833 | 20,833 |
| National Lottery COL fund | - | 10,540 | 10,540 |
| Eleanor Rathbone Trust | - | 2,375 | 2,375 |
| John Moores Foundation fund | - | 5,104 | 5,104 |
| The James Fund restricted funds | - | 19,077 | 19,077 |
| Sporting Assets COL fund | - | 28,789 | 28,789 |
| Victim Support Services restricted fund | 3,667 | 278 | 3,945 |
| MYA Youth opportunities | 1,389 | - | 1,389 |
| PH holt restricted fund | - | 3,000 | 3,000 |
| Sport England restricted fund | - | 1,880 | 1,880 |
| Community Foundation restricted fund | - | 1,083 | 1,083 |
| LCVS restricted funds | - | 641 | 641 |
| Sport England Track Funding | 61,508 | (7,346) | 54,162 |
| LCVS - The Skelton Charity fund | - | 1,203 | 1,203 |
| The Clothworkers Foundation | - | 7,812 | 7,812 |
| Sport England Together Fund | 827 | (827) | - |
| National Foundation for Youth Music | 11,962 | (11,962) | - |
| Merseyside Police Crime Commissioner | 1,333 | (1,333) | - |
| Virador Capital Grant | 100 | (100) | - |
| LCVS - CEV Grant | 7,362 | (7,362) | - |
| Liverpool City Council Community Resource Unit | 1,083 | (1,083) | - |
| ComMutual Community Initiative Fund Capital grant | 600 | (600) | - |
| Awards for all Capital Grant | 1,866 | (1,866) | - |
| Mini Bus Capital Fund | 3,313 | (3,313) | - |
| Small Capital projects | 160 | (160) | - |
| Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund | 300 | (300) | - |
| 1892 Foundation | - | 1,714 | 1,714 |
| | <u>95,470</u> | <u>69,325</u> | <u>164,795</u> |
| TOTAL FUNDS | <u>164,632</u> | <u>98,733</u> | <u>263,365</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 163,425 | (134,017) | 29,408 |
| Restricted funds | | | |
| LCVS H&WF | 14,967 | (13,719) | 1,248 |
| Lloyds Bank Foundation | 25,000 | (4,167) | 20,833 |
| National Lottery COL fund | 75,000 | (64,460) | 10,540 |
| Eleanor Rathbone Trust | 5,000 | (2,625) | 2,375 |
| John Moores Foundation fund | 7,500 | (2,396) | 5,104 |
| The James Fund restricted funds | 21,321 | (2,244) | 19,077 |
| Sporting Assets COL fund | 30,000 | (1,211) | 28,789 |
| Victim Support Services restricted fund | 25,503 | (25,225) | 278 |
| MYA Youth opportunities | 16,668 | (16,668) | - |
| PH holt restricted fund | 8,000 | (5,000) | 3,000 |
| Sport England restricted fund | 13,157 | (11,277) | 1,880 |
| Community Foundation restricted fund | 13,000 | (11,917) | 1,083 |
| LCVS restricted funds | 1,601 | (960) | 641 |
| Sport England Track Funding | - | (7,346) | (7,346) |
| LCVS - The Skelton Charity fund | 1,563 | (360) | 1,203 |
| The Clothworkers Foundation | 9,500 | (1,688) | 7,812 |
| Awards for all | 9,280 | (9,280) | - |
| Access to Work | 53,900 | (53,900) | - |
| Holidat Activity Fund | 28,880 | (28,880) | - |
| Community Foundation - Breath Better Air Fund | 5,000 | (5,000) | - |
| Community Fund - Million Hours Fund | 9,834 | (9,834) | - |
| Liverpool ONE Foundation | 14,040 | (14,040) | - |
| Workers Education Assocoation | 22,948 | (22,948) | - |
| Sport England Together Fund | 2,000 | (2,827) | (827) |
| National Foundation for Youth Music | 6,232 | (18,194) | (11,962) |
| Ford Britain Trust | 3,000 | (3,000) | - |
| Onward Homes | 500 | (500) | - |
| Gillian Stevenson Trust | 1,335 | (1,335) | - |
| Merseyside Police Crime Commissioner | - | (1,333) | (1,333) |
| Virador Capital Grant | - | (100) | (100) |
| LCVS - CEV Grant | - | (7,362) | (7,362) |
| Liverpool City Council Community Resource Unit | - | (1,083) | (1,083) |
| ComMutual Community Initiative Fund Capital grant | - | (600) | (600) |
| Awards for all Capital Grant | - | (1,866) | (1,866) |
| Mini Bus Capital Fund | - | (3,313) | (3,313) |
| Small Capital projects | - | (160) | (160) |
| Community Foundation for Lanachsire & Merseyside - High Sheriff Capital Fund | - | (300) | (300) |
| 1892 Foundation | 4,000 | (2,286) | 1,714 |
| | <u>428,729</u> | <u>(359,404)</u> | <u>69,325</u> |
| TOTAL FUNDS | <u>592,154</u> | <u>(493,421)</u> | <u>98,733</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.3.23 £ | Net movement in funds £ | At 28.2.25 £ |
|---|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 49,162 | (30,149) | 19,013 |
| Designated funds | 20,000 | - | 20,000 |
| | <u>69,162</u> | <u>(30,149)</u> | <u>39,013</u> |
| Restricted funds | | | |
| LCVS H&WF | - | 1,987 | 1,987 |
| Lloyds Bank Foundation | - | 20,833 | 20,833 |
| National Lottery COL fund | - | 30,637 | 30,637 |
| Eleanor Rathbone Trust | - | 4,250 | 4,250 |
| John Moores Foundation fund | - | 3,357 | 3,357 |
| The James Fund restricted funds | - | 7,107 | 7,107 |
| Victim Support Services restricted fund | 3,667 | (2,334) | 1,333 |
| MYA Youth opportunities | 1,389 | (1,389) | - |
| PH holt restricted fund | - | 13,380 | 13,380 |
| Sport England Track Funding | 61,508 | (61,508) | - |
| Sport England Together Fund | 827 | (827) | - |
| National Foundation for Youth Music | 11,962 | (11,962) | - |
| Merseyside Police Crime Commissioner | 1,333 | (1,333) | - |
| Virador Capital Grant | 100 | (100) | - |
| LCVS - CEV Grant | 7,362 | (7,362) | - |
| Liverpool City Council Community Resource Unit | 1,083 | (1,083) | - |
| ComMutual Community Initiative Fund Capital grant | 600 | (600) | - |
| Awards for all Capital Grant | 1,866 | (1,866) | - |
| Mini Bus Capital Fund | 3,313 | (3,313) | - |
| Small Capital projects | 160 | (160) | - |
| Community Foundation for Lancashire & Merseyside - High Sheriff Capital Fund | 300 | (300) | - |
| Feeding Liverpool | - | 1,983 | 1,983 |
| Liverpool CC Youth & Community | - | 1,318 | 1,318 |
| | <u>95,470</u> | <u>(9,285)</u> | <u>86,185</u> |
| TOTAL FUNDS | <u>164,632</u> | <u>(39,434)</u> | <u>125,198</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 369,640 | (399,789) | (30,149) |
| Restricted funds | | | |
| LCVS H&WF | 46,266 | (44,279) | 1,987 |
| Lloyds Bank Foundation | 50,000 | (29,167) | 20,833 |
| National Lottery COL fund | 166,912 | (136,275) | 30,637 |
| Eleanor Rathbone Trust | 7,000 | (2,750) | 4,250 |
| John Moores Foundation fund | 11,500 | (8,143) | 3,357 |
| The James Fund restricted funds | 21,321 | (14,214) | 7,107 |
| Sporting Assets COL fund | 30,000 | (30,000) | - |
| Victim Support Services restricted fund | 41,503 | (43,837) | (2,334) |
| MYA Youth opportunities | 23,612 | (25,001) | (1,389) |
| PH holt restricted fund | 26,000 | (12,620) | 13,380 |
| Sport England restricted fund | 13,157 | (13,157) | - |
| Community Foundation restricted fund | 13,000 | (13,000) | - |
| LCVS restricted funds | 1,601 | (1,601) | - |
| Community Resource restricted fund | 6,500 | (6,500) | - |
| Sport England Track Funding | - | (61,508) | (61,508) |
| LCVS - The Skelton Charity fund | 1,563 | (1,563) | - |
| The Clothworkers Foundation | 9,500 | (9,500) | - |
| Awards for all | 9,280 | (9,280) | - |
| Access to Work | 53,900 | (53,900) | - |
| Holidat Activity Fund | 45,380 | (45,380) | - |
| Community Foundation - Breath Better Air Fund | 5,000 | (5,000) | - |
| Community Fund - Million Hours Fund | 9,834 | (9,834) | - |
| Liverpool ONE Foundation | 14,040 | (14,040) | - |
| Workers Education Assocoation | 22,948 | (22,948) | - |
| Sport England Together Fund | 2,000 | (2,827) | (827) |
| National Foundation for Youth Music | 6,232 | (18,194) | (11,962) |
| Ford Britain Trust | 3,000 | (3,000) | - |
| Onward Homes | 500 | (500) | - |
| Gillian Stevenson Trust | 1,335 | (1,335) | - |
| Merseyside Police Crime Commissioner | - | (1,333) | (1,333) |
| Virador Capital Grant | - | (100) | (100) |
| LCVS - CEV Grant | - | (7,362) | (7,362) |
| Liverpool City Council Community Resource Unit | - | (1,083) | (1,083) |
| ComMutual Community Initiative Fund | | | |
| Capital grant | - | (600) | (600) |
| Awards for all Capital Grant | - | (1,866) | (1,866) |
| Mini Bus Capital Fund | - | (3,313) | (3,313) |
| Small Capital projects | - | (160) | (160) |
| Community Foundation for Lanachsire & Merseyside - High Sheriff Capital Fund | - | (300) | (300) |
| 1892 Foundation | 6,500 | (6,500) | - |
| Feeding Liverpool | 14,899 | (12,916) | 1,983 |
| Vola | | | |
| | 9,896 | (9,896) | - |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2025

12. MOVEMENT IN FUNDS - continued

| | | | |
|----------------------------------|-------------------------|---------------------------|------------------------|
| Liverpool CC Community Champions | 30,500 | (30,500) | - |
| Liverpool CC Youth & Community | 7,906 | (6,588) | 1,318 |
| MPAC eat to meet | 1,700 | (1,700) | - |
| | <u>714,285</u> | <u>(723,570)</u> | <u>(9,285)</u> |
| TOTAL FUNDS | <u><u>1,083,925</u></u> | <u><u>(1,123,359)</u></u> | <u><u>(39,434)</u></u> |

13. RELATED PARTY DISCLOSURES

The spouse of the chief executive is employed by the charity and her annual salary is £27,000.16. Included in sundry debtors is a loan balance of £2,600 to the spouse of the chief executive being repaid by monthly instalments.

**Detailed Statement of Financial Activities
for the Year Ended 28 February 2025**

| | 28.2.25 £ | 28.2.24 £ |
|---------------------------------|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Other trading activities | | |
| Fundraising events | 43,843 | 24,174 |
| Machine sales | - | 2,319 |
| | <hr/> 43,843 | <hr/> 26,493 |
| Investment income | | |
| Deposit account interest | 676 | 571 |
| Charitable activities | | |
| Charitable activity 1 | 238,486 | 287,452 |
| Charitable activity 2 | 14,065 | 88,851 |
| Charitable activity 3 | 174,916 | 126,631 |
| Charitable activity 4 | 19,785 | 62,156 |
| | <hr/> 447,252 | <hr/> 565,090 |
| Total incoming resources | <hr/> 491,771 | <hr/> 592,154 |
| EXPENDITURE | | |
| Other trading activities | | |
| Purchases | 1,527 | 1,570 |
| Canteen | 12,238 | 15,405 |
| Wages | 419,635 | 329,587 |
| Social security | 22,817 | 15,226 |
| Pensions | 8,407 | 7,942 |
| Hire of plant and machinery | 2,066 | 504 |
| Property repairs | 16,847 | 5,674 |
| Bad debts | - | (1,500) |
| Training | 5,000 | 2,102 |
| Computer costs | 18,864 | 8,030 |
| Project expenditure | 15,456 | 17,861 |
| Travel and meetings | 14,893 | 10,973 |
| Insurance | 4,906 | 6,047 |
| Light & heat | 6,754 | 1,718 |
| Telephone & internet costs | 1,890 | 1,682 |
| Printing, postage & stationery | 8,155 | 6,352 |
| Advertising | 27,306 | 7,880 |
| Subscriptions | 1,606 | 1,223 |
| Shop expenses | 12,723 | - |
| | <hr/> 601,090 | <hr/> 438,276 |
| Support costs | | |
| Governance costs | | |
| Accountancy and legal fees | 14,137 | 29,808 |
| Carried forward | 14,137 | 29,808 |

**Detailed Statement of Financial Activities
for the Year Ended 28 February 2025**

| | 28.2.25 | 28.2.24 |
|--------------------------|-----------------------|--------------------|
| | £ | £ |
| Governance costs | | |
| Brought forward | 14,137 | 29,808 |
| Bank charges | 333 | 257 |
| Bank interest paid | - | 908 |
| Bank loan interest | - | 4,421 |
| Plant and machinery | 8,946 | 8,947 |
| Fixtures and fittings | 3,890 | 5,997 |
| Computer equipment | 1,542 | 1,024 |
| Heritage asset 1 | - | 3,783 |
| | <hr/> 28,848 | <hr/> 55,145 |
| Total resources expended | <hr/> 629,938 | <hr/> 493,421 |
| Net (expenditure)/income | <hr/> <hr/> (138,167) | <hr/> <hr/> 98,733 |