

REGISTERED CHARITY NUMBER: 1146024

**Report of the Trustees and
Unaudited Financial Statements
For the Year Ended 21 September 2021
For
Charlottee's Brightside CLC**

**Kenwright Accountants Ltd
Unit A16 Champions Business Park
Arrowe Brook Road
Upton
Wirral
CH49 0AB**

Charlotte's Brightside CLC

Report and accounts for the year ending 21 September 2021

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The Trustees present their Report and Accounts for the year ended 21 September 2021

Reference and administrative details

The charity name

The name of the charity is: Charlotte's Brightside CLC

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with the charity number 1146024

Legal structure of charity

The governing document of the charity is the trust deed establishing the charity.

The trustees are all individuals.

The principal operating address of the charity is:

Molyneux Drive

Wallasey

Wirral

CH45 1JT

Charlotte's Brightside CLC

Trustees' Annual Report for the year ended 21 September 2021

The Trustees in office on the date the report was approved were:

M Antley

D O'Brien

C Bryon

The following persons served as Trustees during the year ended 21 September 2021:

The trustees who served as a trustee in the reporting period were shown above. All trustees are also members of the charity.

Objectives and activities of the charity

The purposes of the charity as set out in its governing document

The charity is aimed at supporting 6-16 year olds. Our aim is to give young people a safe place to hang out, a place in which they can access activities and opportunities and develop skills and interests, with a focus on music, arts and drama.

We are part of the fareshare project which allows us to provide local families with food parcels.

Structure, Governance and management of charity

The methods used to recruit and appoint new charity trustees.

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

We have a chair person, 3 Trustees, finance officer and internal financial auditor as our governing body.

Our committee consists of 18 members

We have 3 people on payroll, one part time 22hrs, one part time 4hrs and an Apprentice on 30hrs.

Charlotte's Brightside CLC

Trustees' Annual Report for the year ended 21 September 2021

Financial Review

Financial review of the position at the reporting date 21 September 2021.

We still rely on grants, fundraisers and donations, our Social Supermarket also brings some revenue in.

We no longer receive BNI support as I have left BNI, we do not have John Moores funding this year, however we have successfully and repeatedly received Wirral Borough Council Funding and HAF (Edsential Funding) Our Awards 4 All has been successful and covers Emma's wages. We have also signed up for the Government Apprenticeship Scheme, and although we are not in a position to receive the Apprenticeship levy we are eligible to apply for the £3000 support grant which I have just completed and I am awaiting to hear from.

Policies on reserves

Our overheads have increased, we employ 2 part time workers and an Apprentice, with these and essential utilities, insurance, waste disposal, payroll etc it brings our overheads £29,680. £9840 of this is restricted to cover one of the part time employees and we need to always have a balance of at least £5000 to maintain charity status, we have £5000 from the Freemasons for a specific project which was put on hold due to COVID, we are in discussions with them on how to now move forward with this, at present this need to remain untouched, therefore our essential restricted amounts £19,680

Statement of Trustee's Responsibilities.

The charity's trustees are responsible for the preparation of accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the charities (Accounts and Reports) regulations 2008, to prepare the financial statements in accordance with SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practise and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practise for Accounting and Reporting by Charities) 2015 (as amended by the bulletin issued February 2016).

In particular, charity law requires the trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to:

Prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practise (United Kingdom Accounting Standards and applicable law)

Select suitable accounting policies and apply them consistently

Charlotte's Brightside CLC

Trustees' Annual Report for the year ended 21 September 2021

Make judgements and estimates that are reasonable and prudent

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Charlotte's Brightside CLC

Report of the independent Examiner to the Trustees of charity on the accounts for the year ended 21 September 2021

I report on the financial statements of the charity on the for the year ended 21st September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the financial reporting standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of recommended practise for Accounting and Reporting by Charities) 2015 (as amended by the bulletin issued in February 2016) published by the Charity Commission in England & wales (CCEW), effective January 2015 (The SORP), under the historical cost convention and the accounting policies.

Respective responsibilities of the Trustees and the Independent Examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that the audit requirement of Section 144(1) of the charities Act 2011 (the act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied ourselves that the charity is not subject to audit under any legal provision, or otherwise and is eligible for independent examination, it is my responsibility to

Examine the accounts under section 145 of the Act

Follow the procedures in the General Directions given by the Charity Commission under section 145(5) (b) of the Act and;

State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity commission under section 145(5)(b) if the act, setting out the duties of an independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and the disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Charlotte's Brightside CLC

Independent Examiner's Statement, Report and Opinion

In connection with my examination, we can confirm that:

This is a report in respect of an examination carried out under 145 of the Act and in accordance with General Directions given by the Charity Commission under section 145(5)(b) of the act which may be applicable and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:

To keep the accounting records in accordance with Section 130 of the charities act 2011.

When preparing accounts on a cash basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements act and the regulations setting out the form and content of charity accounts.

Have been prepared in accordance with The Charities Act 2011 and with the methods and principles set out in the FRS 102 statement of recommended practice- Accounting and Reporting by charities (effective January 2016)

Independent Examiner – Brian Kenwright FFA, FTA FCPA

Kenwright Accountants Ltd

Unit a15 Champions Business Park

Arrowe Brook Road

Upton

Wirral

CH49 0AB

Charlotte's Brightside CLC		Charity No	1146024		
		Company No			
Annual accounts for the period					
Period start date 22/09/2020		To	Period end date	21/09/2021	

Section A Statement of financial activities (including summary income and

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	22,314	57,569	-	79,883	55,433
Charitable activities	S02		-	-	-	5,642
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	22,314	57,569	-	79,883	61,075
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	29,264	36,474	-	65,738	19,200
Charitable activities	S09		-	-	-	
Separate material expense item	S10					
Other	S11	-	-	-	-	17,812
Total	S12	29,264	36,474	-	65,738	37,012
Net income/(expenditure) before tax for	S13	- 6,950	21,095	-	14,145	24,063
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 6,950	21,095	-	14,145	24,063
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 6,950	21,095	-	14,145	24,063
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 6,950	21,095	-	14,145	24,063
Reconciliation of funds:						
Total funds brought forward	S23	65,290	-	-	65,290	41,227
Total funds carried forward	S24	58,340	21,095	-	79,435	65,290

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,281	-	-	2,281	2,851
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	2,281	-	-	2,281	2,851
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	-	-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	77,454	-	-	77,454	62,439
Total current assets	B10	77,454	-	-	77,454	62,439
Creditors: amounts falling due within one year (Note 20)	B11	300	-	-	300	
Net current assets/(liabilities)	B12	77,154	-	-	77,154	62,439
Total assets less current liabilities	B13	79,435	-	-	79,435	65,290
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	79,435	-	-	79,435	65,290
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18	21,095	-		21,095	-
Unrestricted funds	B19	58,340		-	58,340	65,290
Revaluation reserve	B20				-	
Fair value reserve	B21					
Total funds	B22	79,435	-	-	79,435	65,290

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

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

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

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

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

Print Name	Date of approval dd/mm/yyyy
M Antley	28/02/2022

Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	22,314	57,569	-	79,883	55,433
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		22,314	57,569	-	79,883	55,433
Charitable activities:	Charitable activities	-	-	-	-	5,642
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	5,642
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		22,314	57,569	-	79,883	61,075

Other information:

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

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

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

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

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities					
Cost of Fundraising	29,264	36,474	-	65,738	19,200
Grants Made to Individuals		-	-	-	
Support Costs		-	-	-	
Governance Costs		-	-	-	
Total expenditure on charitable activities	29,264	36,474	-	65,738	19,200
Separate material item of expense					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
	-	-	-	-	17,812
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	17,812
TOTAL EXPENDITURE	29,264	36,474	-	65,738	37,012

Other information:

Analysis of expenditure on charitable activities

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

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

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

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

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	3,912	-	3,912
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	3,912	-	3,912

14.2 Depreciation and impairments

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

At beginning of the year	-	-	1,061	-	1,061
Disposals	-	-	-	-	-
Depreciation	-	-	570	-	570
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	1,631	-	1,631

14.3 Net book value

Net book value at the beginning of the year	-	-	2,851	-	2,851
Net book value at the end of the year	-	-	2,281	-	2,281

14.4 Impairment*Please provide a description of the events and*

--

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant

the carrying amount that would have been

14.6 Other disclosures

(i) Please state the amount of borrowing costs,

(ii) Please provide the amount of contractual

(iii) Details of the existence and carrying

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

** Please indicate the method of depreciation by deleting the method not applicable