

CHARLOTTE'S BRIGHTSIDE C.L.C.

**Report of the Trustees and Financial Statements for the
Financial Year ended 21 September 2022**

Charity Registration Number 1146024

**CHARLOTTE'S BRIGHTSIDE C.L.C.
CHARITY INFORMATION**

REFERENCE AND ADMINISTRATION DETAILS

Charity Name

Charlotte's Brightside C.L.C.

Registered Charity Number

1146024

Registered Office

Molyneux Drive
Wallasey
Wirral
CH45 1JT

Trustees

M Antley
D O'Brien
C Bryon

Bankers

Barclays
Liscard Branch
2 Liscard Village
Wallasey
CH45 4J

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

Objectives and activities

The Objects of the charity are to advance in life and relieve the needs of young people through:

- (a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.
- (b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- (c) The provision of food with the fare share project to assist families who require support with this.
- (d) Therapeutic yin yoga for adult family members who have experienced the death of a child in the family.

Achievement and performance

We are now open 4 days per week, this includes our social supermarket, welfare advice, clubs for the community, a social cafe, supporting loneliness and supporting older people.

We have a young persons' counsellor who works on an ad hoc basis from her own purpose made setting, Kirsty Downes. We still rely on grants, fundraisers and donations and our Social Supermarket also brings some revenue in. We no longer receive BNI support and 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 bid has been successful and covers Emma's wages and we have signed up for the Government Apprenticeship Scheme although we are not in a position to receive the Apprenticeship levy.

Future plans

To run 3 youth evenings from January 2023: mental health support, youth theatre and cookery. We also intend to work with the Liverpool Foundation and resume bereavement support. We will support our Apprentice to achieve her Fundraising level 3 qualification and we are now open to receiving student placements for Health and Social Care from Wirral Met College. We have 2 students in place at present.

Reserves policy

The Charity holds unrestricted funds for the purpose of supporting its charitable objectives and activities. Where grant income and other incoming resources are received and designated for a specific project, restricted funds are created with incoming resources and resources expended in respect of that project being allocated to the fund.

Overheads have increased as we now employ 2 part time workers and an Apprentice and we need to always have a balance of at least £5000 to maintain charity status. We also have a restricted pot of £5000 from the Freemasons for mental health support for young people and a further £5000 from The ToyTrust for resources for mental health support.

CHARLOTTE'S BRIGHTSIDE C.L.C.
REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF CHARLOTTE'S
BRIGHTSIDE C.L.C.

I report on the accounts for the year ended 21 September 2022 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

It is my responsibility to:

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

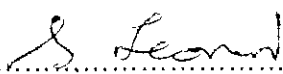
Basis of the independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 30-5-23

Name: Stephen Leonard
Professional qualifications: BA, FCCA
Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

CHARLOTTE'S BRIGHTSIDE C.L.C.
BALANCE SHEET
AT 21 SEPTEMBER 2022
Charity Number: 1146024

| | Note | 2022 Unrestricted Funds £ | 2022 Restricted Funds £ | 2022 Total Funds £ | 2021 Total Funds £ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 1,825 | - | 1,825 | 2,281 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | - | - | - | - |
| Cash at bank and in hand | 10 | 63,930 | 19,840 | 83,770 | 77,454 |
| | | <u>63,930</u> | <u>19,840</u> | <u>83,770</u> | <u>77,454</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (2,967) | - | (2,967) | (300) |
| NET CURRENT ASSETS | | <u>60,963</u> | <u>19,840</u> | <u>80,803</u> | <u>77,154</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>62,788</u> | <u>19,840</u> | <u>82,628</u> | <u>79,435</u> |
| FUNDS | | | | | |
| Unrestricted funds | 12 | 62,788 | - | 62,788 | 58,340 |
| Restricted funds | | - | 19,840 | 19,840 | 21,095 |
| TOTAL FUNDS | | <u>62,788</u> | <u>19,840</u> | <u>82,628</u> | <u>79,435</u> |

Approved by the Trustees and signed on their behalf:

.....
M Antley – Trustee

.....
30 - 5 - 23
Date

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2022

Grants and Performance Conditions

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

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Tangible fixed assets

All IT equipment, plant & machinery and fixtures & fittings with an original cost of less than £1,000 are written off in the year in which the expenditure was incurred.

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

Plant and machinery - 20.0% on reducing balance

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT.

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2022

RESOURCES EXPENDED

| Note | 2022 Unrestricted | 2022 Restricted | 2022 Total | 2021 Total |
|------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| 5 Raising funds | | | | |
| Fundraising events | 1,225 | - | 1,225 | 1,078 |
| | <u>1,225</u> | <u>-</u> | <u>1,225</u> | <u>1,078</u> |

| | 2022 Unrestricted | 2022 Restricted | 2022 Total | 2021 Total |
|--------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ |
| 6 Charitable activities | | | | |
| Activities | - | 10,818 | 10,818 | 20,923 |
| Bid writing | 3,499 | - | 3,499 | 2,697 |
| Equipment & Maintenance | 7,323 | - | 7,323 | 4,888 |
| Electricity & gas | - | 7,177 | 7,177 | 6,782 |
| Food & Fareshare | - | 3,181 | 3,181 | 5,732 |
| Governance | 500 | - | 500 | 300 |
| Insurance | - | 779 | 779 | 779 |
| IT website | 189 | - | 189 | 173 |
| Legal & Prof | - | 5,007 | 5,007 | 1,923 |
| Licences | 255 | - | 255 | 254 |
| Music Licence | 496 | - | 496 | - |
| Payroll | - | 252 | 252 | 252 |
| Pension | - | 190 | 190 | 190 |
| Refuse collection | - | 1,377 | 1,377 | 1,137 |
| Stationery | 378 | - | 378 | 25 |
| Sundry | 396 | - | 396 | 558 |
| Telephone | - | 1,067 | 1,067 | 1,238 |
| Training | - | 400 | 400 | - |
| Volunteer expenses | 27 | 367 | 394 | 260 |
| Wages | - | 27,702 | 27,702 | 15,521 |
| Water | - | 460 | 460 | 458 |
| Depreciation | 456 | - | 456 | 570 |
| | <u>13,519</u> | <u>58,777</u> | <u>72,296</u> | <u>64,660</u> |

| | 2022 £ | 2021 £ |
|-------------------------------------|-------------------------|-------------------------|
| Included in Governance costs | | |
| Independent examiner's fee | 500 | 300 |
| | <u>500</u> | <u>300</u> |

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2022

| Note | | 2022 | 2021 | | | |
|------|---|---------------|------------------|------------------------------|------------------------------------|---------------|
| | | £ | £ | | | |
| 9 | Debtors | | | | | |
| | Trade debtors | - | - | | | |
| | Prepayments | - | - | | | |
| | | <u>-</u> | <u>-</u> | | | |
| | | 2022 | 2021 | | | |
| | | £ | £ | | | |
| 10 | Cash at bank and in hand | | | | | |
| | Current bank account | 83,770 | 77,454 | | | |
| | Cash in hand | - | - | | | |
| | | <u>83,770</u> | <u>77,454</u> | | | |
| | | 2022 | 2021 | | | |
| | | £ | £ | | | |
| 11 | Creditors : amounts falling due within one year | | | | | |
| | Creditors | 2,371 | - | | | |
| | HMRC | 96 | - | | | |
| | Accruals | 500 | 300 | | | |
| | | <u>2,967</u> | <u>300</u> | | | |
| | | 2022 | 2021 | | | |
| | | £ | £ | | | |
| 12 | Movement in Funds | | | | | |
| | Balance at 21 Sept 2021 £ | Income £ | Expenditure £ | Transfers In / (Out) £ | Balance at 21 Sept 2022 £ | |
| | Unrestricted Funds | | | | | |
| | General Fund | <u>58,340</u> | <u>19,192</u> | <u>(14,744)</u> | <u>-</u> | <u>62,788</u> |
| | Restricted Funds | | | | | |
| | Wirral Council | 11,095 | 35,252 | (36,507) | - | 9,840 |
| | Toy Trust | 5,000 | - | - | - | 5,000 |
| | Cheshire Freemasons | 5,000 | 2,000 | (2,000) | - | 5,000 |
| | Edsential Community | - | 9,286 | (9,286) | - | - |
| | Awards for All | - | 9,984 | (9,984) | - | - |
| | Masonic Charitable | - | 1,000 | (1,000) | - | - |
| | | <u>21,095</u> | <u>57,522</u> | <u>(58,777)</u> | <u>-</u> | <u>19,840</u> |
| | Total Funds | <u>79,435</u> | <u>76,714</u> | <u>(73,521)</u> | <u>-</u> | <u>82,628</u> |