

CHARLOTTE'S BRIGHTSIDE C.L.C.

**Report of the Trustees and Financial Statements for the
Financial Year ended 21 September 2023**

Charity Registration Number 1146024

CHARLOTTE'S BRIGHTSIDE C.L.C.
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FOR THE YEAR ENDED 21 SEPTEMBER 2023

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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

1A Hope Street
New Brighton
Wallasey
Wirral
CH45 2LN

Trustees

A Antley (appointed 21 June 2023)
S Powell-Wilde (appointed 20 June 2023)
J Kay (appointed 20 June 2023)
A Jones (appointed 20 June 2023)
D O'Brien

Bankers

Barclays
Liscard Branch
2 Liscard Village
Wallasey
CH45 4J

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 21 SEPTEMBER 2023**

The trustees present their report and the accounts for the year ended 21 September 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with The Charities Act 2011 and the '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)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The constitution was adopted on 27 September 2011 and amended on 9 December 2020.

Organisational Structure

Charlotte's Brightside C.L.C. is a registered charity with The Charity Commission, Charity Number 1146024. It is managed by a Committee of trustees who regularly meet. We have 5 Trustees plus a Treasurer on our committee. Including the above our committee now consists of 24 members.

Risk Management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees are aware of the need to strengthen the committee and are looking to appoint new trustees.

Public Benefit

When planning and programming activities for the local residents the Trustees of Charlotte's Brightside C.L.C. are mindful of the Charity Commission's guidelines on Public Benefit.

Recruitment and appointment of new trustees

As set out in the Constitution, if any vacancy left by a retiring Trustee is not filled at the meeting, the retiring Trustee will be reappointed if willing to continue.

Induction and training of new trustees

New Trustees will be briefed on their legal obligations under charity and company law, the content of the Constitution, the committee and decision-making processes

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 21 SEPTEMBER 2023**

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 still rely on grants, fundraisers and donations. Our Social Supermarket, lunch club and room hire also bring some revenue in. We continued to be successful in receiving HAF (Edsential Funding) and we got this for Easter, Summer and Christmas activities. Awards 4 All was received again in March 2023 and this continues to cover our part time 22hr role. Our Apprentice successfully completed her Apprenticeship and has secured a 10 hour a week role at Charlotte's Brightside, commencing 1st November 2023.

A major change for the charity this year was our move of premises. We were given the opportunity to take over the long-term lease of a larger, more prominent building in the heart of New Brighton. The building had been a central community centre in New Brighton for many years and we moved buildings on 31st March 2023.

Our previous building was owned by Charlotte's Brightside, after speaking to The Charity Commission and seeking legal advice we were able to auction the building in May 2023. It was agreed this money would go towards funding 1 x 40hr role (or equivalent) due to the new building requiring a higher level of coordination. The result was 2 x 20hr roles commencing July 2023 for 2 years and to be continued subject to funding.

Part of the coordinator's role would also be to secure funding and bid/grant writing. Due to this our committee voted to cease our contract with the bid writing service we were working with.

Future plans

We planned and are now open 5 days per week, this includes our social supermarket, welfare advice, clubs for the community, a social cafe, lunch club, supporting loneliness, art club, craft club, chair-based exercise and supporting older people.

We are running 6 youth activities, from May 2023, i.e. mental health support, youth club, art school, homework club, ukulele, karate and cookery. We have a counsellor who works on an ad hoc basis from her own purpose made setting, Kirsty Downes.

We are currently working with - The Liverpool Foundation, Child Bereavement UK, Involve Northwest, Fareshare, Feeding Britain, Older People's Parliament, Credit Union and Whitechapel. We have a regular student from Wirral Met College.

Now that we have bigger premises we will concentrate on the above.

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. Our overheads have increased due to moving buildings. We employ 4 part time workers, 2 part time Coordinators on 20 hours each, a daytime supervisor who works 22 hours a week and a 10

hour post, focusing on social media and marketing. The revenue from the sale of our old building will secure the 2 x 20hr posts and the 10hr post for 2 years from July 2023.

**CHARLOTTE'S BRIGHTSIDE C.L.C.
TRUSTEES' ANNUAL REPORT - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2023**

Statement of trustees' responsibilities

The trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.
Law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give true and fair view of the fund's financial activities during the year and of its financial position at the end of the year.

In preparing accounts giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the fund will continue in operation

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the fund and enable them to ensure that the accounts comply with the applicable law. They are also responsible for safeguarding the assets of the fund and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the trustees:

.....
A Antley – Trustee

.....
Date

**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 2023 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:

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

**CHARLOTTE'S BRIGHTSIDE C.L.C.
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 21 SEPTEMBER 2023**

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Income & endowments from:					
Donations and legacies	2	40,801	-	40,801	8,993
Charitable activities	3	-	38,944	38,944	57,522
Other trading activities	4	19,909	-	19,909	10,199
Investments		-	-	-	-
Total income		60,710	38,944	99,654	76,714
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	5	1,482	-	1,482	1,225
Charitable activities	6	8,940	71,744	80,684	72,296
Total expenditure		10,422	71,744	82,166	73,521
Net income / (expenditure) for the year before transfers		50,288	(32,800)	17,488	3,193
Other gain - sale of building	7	46,034	29,979	76,013	-
Transfers between funds	13	-	-	-	-
Net income / (expenditure) for the year		96,322	(2,821)	93,501	3,193
RECONCILIATION OF FUNDS					
Total funds brought forward		62,788	19,840	82,628	79,435
TOTAL FUNDS CARRIED FORWARD		159,110	17,019	176,129	82,628

CHARLOTTE'S BRIGHTSIDE C.L.C.
BALANCE SHEET
AT 21 SEPTEMBER 2023
Charity Number: 1146024

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
FIXED ASSETS					
Tangible assets	9	5,996	-	5,996	1,825
CURRENT ASSETS					
Debtors	10	-	-	-	-
Cash at bank and in hand	11	159,127	17,019	176,146	83,770
		<u>159,127</u>	<u>17,019</u>	<u>176,146</u>	<u>83,770</u>
CREDITORS					
Amounts falling due within one year	12	(6,013)	-	(6,013)	(2,967)
NET CURRENT ASSETS		<u>153,114</u>	<u>17,019</u>	<u>170,133</u>	<u>80,803</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>159,110</u>	<u>17,019</u>	<u>176,129</u>	<u>82,628</u>
FUNDS	13				
Unrestricted funds		159,110	-	159,110	62,788
Restricted funds		-	17,019	17,019	19,840
TOTAL FUNDS		<u>159,110</u>	<u>17,019</u>	<u>176,129</u>	<u>82,628</u>

Approved by the Trustees and signed on their behalf:

.....
A Antley – Trustee

.....
Date

**CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 21 SEPTEMBER 2023**

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' 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 accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have 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.

Income

Incoming recognition

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2023

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 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:

IT equipment - 20.0% straight line
Fixtures & fittings - 20.0% straight line

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 2023**

INCOMING RESOURCES

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
Note	£	£	£	£
2 Donations and legacies				
New Brighton Community	30,727	-	30,727	-
Asda	1,105	-	1,105	-
Co-op	1,408	-	1,408	-
Groundwork UK	770	-	770	-
Local Giving	2,537	-	2,537	2,053
Other donations	4,254	-	4,254	2,590
Arnold Clark	-	-	-	2,500
Stephen Beard Foundation	-	-	-	1,350
Wilkie Leisure	-	-	-	500
	<u>40,801</u>	<u>-</u>	<u>40,801</u>	<u>8,993</u>

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
3 Charitable activities				
Toy Trust	-	5,000	5,000	-
Koala North West Family Toolbox	-	2,000	2,000	-
Community Foundation	-	5,000	5,000	-
Eleanor Rathbone	-	3,500	3,500	-
Feeding Britain	-	1,500	1,500	-
Masonic Wallasey Inner Wheel	-	5,000	5,000	1,000
Awards for All	-	9,984	9,984	9,984
Edsential Community	-	6,960	6,960	9,286
Wirral Council	-	-	-	35,252
Cheshire Freemasons	-	-	-	2,000
	<u>-</u>	<u>38,944</u>	<u>38,944</u>	<u>57,522</u>

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
4 Other trading activities				
Fundraising events	4,199	-	4,199	6,639
Room Hire	270	-	270	240
Social Supermarket sales	15,041	-	15,041	3,091
Recycling Income	399	-	399	229
	<u>19,909</u>	<u>-</u>	<u>19,909</u>	<u>10,199</u>

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2023

RESOURCES EXPENDED

Note

5 Raising funds

Fundraising events

2023	2023	2023	2022
Unrestricted	Restricted	Total	Total
£	£	£	£
1,482	-	1,482	1,225
<u>1,482</u>	<u>-</u>	<u>1,482</u>	<u>1,225</u>

6 Charitable activities

Activities & food HAF

Bid writing

DBS

Electricity & gas

Equipment & Maintenance

Food & Fareshare

Governance

Insurance

IT website

Legal & Prof

Licences

Payroll

Pension

Refuse collection

Stationery & photocopier

Sundry

Telephone

Training

Volunteer expenses

Wages

Water

Depreciation

2023	2023	2023	2022
Unrestricted	Restricted	Total	Total
£	£	£	£
-	7,393	7,393	10,818
250	-	250	3,499
156	-	156	-
-	10,078	10,078	7,177
5,507	3,500	9,007	7,323
-	1,143	1,143	3,181
540	-	540	500
-	1,692	1,692	779
218	-	218	189
-	1,852	1,852	5,007
659	-	659	751
-	333	333	252
-	377	377	190
-	966	966	1,377
505	-	505	378
430	-	430	396
-	1,583	1,583	1,067
-	-	-	400
-	540	540	394
-	41,093	41,093	27,702
-	1,194	1,194	460
675	-	675	456
<u>8,940</u>	<u>71,744</u>	<u>80,684</u>	<u>72,296</u>

Included in Governance costs

Independent examiner's fee

2023	2022
£	£
540	500
<u>540</u>	<u>500</u>

Note	2023	2022
7 Other gain - sale of building	£	£
Sale proceeds from sale	79,678	-
Old assets written off	1,642	-
Legal fees re sale of building	2,023	-
	76,013	-
	2023	2022
	£	£
8 Staff Costs and Employees		
Wages and salaries	41,093	27,702
Social security costs	-	-
Pension	377	190
	41,470	27,892
No employee earned £60,000 or more during the year		
	2023	2022
The average number of employees during the year was:	3.8	3.6

9 Fixed Assets	Plant & Machinery £	IT Equipment £	Fixtures & Fittings £	Total £
Cost				
At 21 September 2022	3,912	-	-	3,912
Disposals	(3,912)	-	-	(3,912)
Additions	-	1,465	5,023	6,488
At 21 September 2023	-	1,465	5,023	6,488
Depreciation				
At 21 September 2022	2,087	-	-	2,087
On Disposals	(2,270)	-	-	(2,270)
Charge for year	183	73	419	675
At 21 September 2023	-	73	419	492
Net Book Value				
At 21 September 2023	-	1,392	4,604	5,996
At 21 September 2022	1,825	-	-	1,825

Note	2023 £	2022 £
10 Debtors		
Trade debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	2023	2022
	£	£
11 Cash at bank and in hand	176,146	83,770
Current bank account	-	-
Cash in hand	-	-
	<u>176,146</u>	<u>83,770</u>
	2023	2022
	£	£
12 Creditors : amounts falling due within one year	4,627	2,371
Creditors	474	96
HMRC	912	500
Accruals	<u>6,013</u>	<u>2,967</u>

13 Movement in Funds	Balance at 21 Sept 2022 £	Income £	Expenditure £	Transfers In / (Out) £	Balance at 21 Sept 2023 £
Unrestricted Funds					
General Fund	<u>62,788</u>	<u>106,744</u>	<u>(10,422)</u>	<u>-</u>	<u>159,110</u>
Restricted Funds					
Wirral Council	9,840	-	(9,840)	-	-
Toy Trust	5,000	-	(5,000)	-	-
Cheshire Freemasons	5,000	-	-	-	5,000
Sale of buiding	-	29,979	(17,960)	-	12,019
Edsential Community	-	5,000	(5,000)	-	-
Awards for All	-	2,000	(2,000)	-	-
Toy Trust	-	5,000	(5,000)	-	-
Koala North West Family Toolbox	-	3,500	(3,500)	-	-
Community Foundation	-	1,500	(1,500)	-	-
Eleanor Rathbone	-	5,000	(5,000)	-	-
Feeding Britain	-	9,984	(9,984)	-	-
Masonic Wallasey Inner Wheel	-	6,960	(6,960)	-	-
	<u>19,840</u>	<u>68,923</u>	<u>(71,744)</u>	<u>-</u>	<u>17,019</u>
Total Funds	<u><u>82,628</u></u>	<u><u>175,667</u></u>	<u><u>(82,166)</u></u>	<u><u>-</u></u>	<u><u>176,129</u></u>

CHARLOTTE'S BRIGHTSIDE C.L.C.
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 21 SEPTEMBER 2023

Note**14 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 21 September 2023 nor for the year ended 21 September 2022

15 Trustees' Expenses

There were no trustees' expenses paid for the year ended 21 September 2023 nor for the year ended 21 September 2022

16 Capital Commitments

The company had no capital commitments at 21 September 2023 (2022: None) either contracted for or authorised by the directors but not contracted for.