BOOTLE TOOL SHED

England & Wales · Charity number 1170924

Details

Status	Registered
Legal form	CIO
Registered	2016-12-29
Register	View on the Charity Commission register

Contact

Address	26 Grasmere Drive Liverpool L21 5JJ
Phone	07887521207
Email	eddy@bootletoolshed.org.uk
Website	www.bootletoolshed.org.uk

Activities

Objects: TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT OF PEOPLE OVER THE AGE OF 18 LIVING IN THE BOROUGH OF SEFTON AND SURROUNDING AREAS IN PARTICULAR BUT NOT EXCLUSIVELY OLDER MEN BY PREVENTING THEM FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY THROUGH THE PROVISION OF A PREMISES IN WHICH SUCH PEOPLE CAN MEET JOINTLY OR INDIVIDUALLY TO UNDERTAKE AND SHARE CREATIVE, PHYSICAL, SOCIAL AND RECREATIONAL ACTIVITIES OF THEIR CHOICE AND LEARN OR PASS ON SKILLS AND KNOWLEDGE.

Activities: we are a community workshop our activities include furniture repair /building , we have a fully equipped woodwork workshop , we also undertake light furniture upholstery as well as an area for the painting / up-cycling of furniture. we take on small commissions for local community groups.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Liverpool City
- Sefton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£43,544	£27,779	-	-
2024-12-31	£25,970	£49,677	-	-
2023-12-31	£96,333	£72,511	-	-
2022-12-31	£87,567	£76,781	-	-
2021-12-31	£55,156	£54,952	-	-
2020-12-31	£38,238	£36,230	-	-

Trustees

Name	Role	Appointed
EDWARD Michael FLYNN	Chair	2016-12-29
Alison Claire Horton		2023-05-30
Paula Anne Coppell		2023-05-30
Wendy Flynn		2016-12-29

Accounts

BOOTLE TOOL SHED

Charitable Incorporated Organisation (Foundation)

Charity Registered Number – 1170924
Established 29th December 2016.

Unaudited Annual Report and Accounts & Financial Statements.
2025

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1
Administrative Details.

The name of the charity is	Bootle Tool Shed.
The Registered Office is	26, Grasmere Drive, Liverpool L21 5JJ.
The charity Trustees are	

Name	
Eddy Flynn	
Wendy Flynn	
Gill Cowley	(Resigned 17th December)
Ali Horton	
Paula Coppell	
Tom Traynor	

The Trustees operate under the requirements of the Charities Acts (2011 & 2022), the Charitable Incorporated Organisations (General) Regulations 2012 and the Charities (Accounts & Reports) Regulations, 2008. They are collectively responsible for the activities and conduct of the charity.

2
Organisation's Objectives and Activities.

To promote social inclusion for the public benefit of people over the age of 18, living in the Borough of Sefton and surrounding areas, in particular, but not exclusively, older men by preventing them from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by the provision of a premises in which such people can meet jointly or individually, undertake and share creative, physical, social and recreational activities of their choice and learn or pass on skills and knowledge.

The charity's workshop is situated at 290 to 298, Derby Road, Bootle, L20 8LJ.
Opening times are weekdays, 10:00 until 15:00.

3
Trustees' Annual Report

In accordance with Part 5, Section 40, of The Charities (Accounts and Reports) Regulations, 2008, the Trustees present their Report and Accounts for the twelve months ended 31st December 2025.

2025 has seen Bootle tool shed collaborate with many local community groups and continue to partner with our local authority to deliver projects that have gained national attention such as the town hall gardens project where we built large raised planters that became the focal point for events that had happened in the borough, we also took part in the construction of a full scale spitfire which went on to win awards in the borough, Bootle tool shed has once again proved the need for the services we provide, although 2025 hasn't been an easy year financially our members and supporters are determined to see this service continue and thrive, BTS is becoming the go to project for our local community to call on for that bespoke memorial bench or that awkward size raised planter, Our members have agreed to contribute to the running cost of the shed via a members subscription scheme

BTS has helped other groups in the area develop sheds of their own to enable people from other areas to get involved in the men's shed movement, Our shed is attracting new members every month and this is why we are determined to continue to do what we can to develop the shed for all those that need it.

Achievements and Performance.

4

Financial Assessment of viability as a 'Going Concern'.

Cashflow test.
During 2025, the month-end bank balance grew by £15,765.
Cashflow was positive.

Balance sheet test.
The charity's liabilities exceed its assets.

5

Risk Management.

(But not 'Financial Viability', which is covered separately above.)

Policies referred to on C C website are -

Reserves
Complaints Handling
Risk Management
Volunteer Management

The Trustees are responsible for oversight of the risks faced by the charity. The major H & S risks in the workshops can be identified as -

Adherence to H & S requirements.
The competent use of machinery and other equipment.
Moving and Handling.

A review of the charity's risk management processes is undertaken annually.
The Trustees' Annual Report was approved on and signed on behalf of the Trustees by Mr Flynn.

6

Statement of Financial Activities.

	2024	**2025**
INCOME		
Trading Activities	22,070	23,244
Grants	3,900	20,300
Total Income	25,970	43,544
EXPENDITURE		
Cost of Trading Activities	21,092	18,039
Motor Vehicle Costs	5,099	2,651
Overheads and Admin	9,466	6,807
Derby Road Expenditure	14,020	282
Total Expenditure	49,677	27,779
Depreciation	4,087	0
Accrual	3,600	3,600
Surplus/**deficit** for year	**31,394**	**12,165**

7

Statement of Financial Position.	2024	2025
FIXED ASSETS		
Plant and Machinery	Zero	Zero
Motor Vehicle	Zero	Zero
Total Fixed Assets	Zero	Zero
CURRENT ASSETS		
Bank Account	3,511	19,017
Petty Cash	271	530
Debtor	Zero	Zero
Total Current Assets	3,782	19,547
LIABILITIES		
CREDITORS	Zero	Zero
Restricted Funds	2,000	20,000
Accrual	3,600	7,200
NET ASSETS	**1,818**	**7,653**

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Funds Analysis

UNRESTRICTED FUNDS			
Balance as at 1st January 2025			**1,818**
Deficit/Surplus for year		**5,835**	
Balance as at 31st December 2025			**7,653**
RESTRICTED FUNDS			
Designated Fund Name -			
Cycle Maintenance Qualification			
Balance as at 1st January 2025			2,000
Receipts	ZERO		
Payments		ZERO	
Balance as at 31st December 2025			2,000
Designated Fund Name -			
Rent Payments			
Balance as at 1st January 2025			ZERO
Receipts	20,000		
Payments		2,000	
Balance as at 31st December 2025			18,000
ACCRUALS			
Balance as at 1st January 2025			3,600
Provision for year	3,600		

Balance as at 31st December 2025	7,200

9

General Information and Notes to the Financial Statements.

a. General Information.

The charity is registered in England and Wales. The address of the registered office is 26, Grasmere Drive, Liverpool L21 5JJ. The charity operates beneath the threshold for VAT registration.

b. Statement of Compliance.

These financial statements have been prepared in compliance with the 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 (Charities SORP FRS 102).

10

Accounting Policies.

Basis of preparation.

The financial statements are drawn up under the “Receipts and Payments” convention as defined by the Charity Commission and have been prepared under historical cost guidance.

Disclosure exemptions.

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. The entity is a small charity and as such, the exemption available under section 1 of FRS 102 with regard to presenting a Cash Flow Statement has been taken.

Judgements and key sources of estimation uncertainty.

The preparation of the financial statements requires management (the Trustees) to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.
The Trustees have given consideration to all these requirements.

Fund accounting.

Unrestricted funds comprise accumulated surpluses and deficits on the general funds that are available for use at the discretion of the trustees in furtherance of the general objects of the charity and have not been designated for other purposes.
Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
Donations and legacy income is received by way of donations, gifts and grants and is included in full in the Statement of Financial Activities when receivable.
Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities where the value can be quantified. The value of services provided by volunteers has not been included.

Items donated for resale by the workshop are included as incoming resources within activities for generating funds when they are sold. (This includes equipment and machinery.)

Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets.

Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Incoming resources from the sales by the charity and other trading income is included in the year in which it is receivable. Investment income is included in the year in which it is receivable.

Resources expended.

Expenditure includes VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates. Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs are allocated to the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Tangible assets.

All fixed assets purchased by the charity are initially recorded at cost. The cost of minor equipment additions (<£500) are not capitalised.

Donated equipment is not treated as a tangible asset, merely being added to the charity's Asset List at 'zero' value. The receipts from any such asset sold in the future are treated as earnings at the point of sale.

Depreciation.

Depreciation is calculated so as to write off the cost or valuation of an asset over a useful economic life of three years:

Equipment 33 % straight line.

11

Independent Examiner's Report.

I report to the trustees on my examination of the financial statements of Bootle Tool Shed ('the charity') for the year ended 31st December 2025.

Responsibilities and basis of report.

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under Part 8, Chapter 3, Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is appropriate (Section 145)

I have completed my examination.

I have followed the fifteen 'Directions' detailed in CC 32.

I confirm the requirements of Part 2, Section 8 of The Charities (Accounts and Reports) Regulations 2008 have been adhered to.

I have complied with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that no matters have come to my attention in connection with the examination giving me cause for concern nor to enable a proper understanding of the accounts to be reached.

1. Accounting records have been kept in respect of the charity as required by Part 8, Chapter 1, Sections 130 to 134 inclusive of the 2011 Act.
2. The financial statements accord with those records.
3.Reference to the requirement that the accounts give a 'true and fair' view is not a matter considered as part of an independent examination.
4. I confirm the Trustees have completed their exercise relating to consideration that the charity is a “Going Concern”.
5. The financial statements have been prepared in accordance with the methods and principles laid down in -
(i)
The Charities (Accounts and Reports) Regulations 2008, Chapter 4, Section 31.
(ii)
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 been unable to quantify ‘stock’ held by the charity. This is predominantly cycle parts, paint and timber. This naturally affects the figures for the year, but not to a significant extent, and I am content to present the accounts as they are.

Alan Clare

Accounts

BOOTLE TOOL SHED

Charitable Incorporated Organisation (Foundation)

Charity Registered Number – 1170924
Established 29th December 2016.

Unaudited Annual Report and Accounts & Financial Statements.
2024

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1

Administrative Details.

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The Registered Office is 26, Grasmere Drive, Liverpool L21 5JJ.
The charity Trustees are

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2

Organisation's Objectives and Activities.

To promote social inclusion for the public benefit of people over the age of 18, living in the Borough of Sefton and surrounding areas, in particular, but not exclusively, older men by preventing them from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by the provision of a premises in which such people can meet jointly or individually, undertake and share creative, physical, social and recreational activities of their choice and learn or pass on skills and knowledge.

The charity's workshop is situated at 290 to 298, Derby Road, Bootle, L20 8LJ.
Opening times are weekdays, 10:00 until 15:00.

3

Trustees' Annual Report

In accordance with Part 5, Section 40, of The Charities (Accounts and Reports) Regulations, 2008, the Trustees present their Report and Accounts for the twelve months ended 31st December 2024.

Achievements and Performance.

As said by a number of the trustees 2024 figures have been disappointing. This is due to our move to the new premises. Unfortunately our footfall is down by around 90%.
The shed member numbers have increased year on year, this shows there is a need for sheds in this area. our members are always willing to get involved in community-based projects. These projects have enabled the organisation to stay in the black despite the reduced footfall of moving away from the shopping centre to a more industrial setting. Bootle Tool Shed is still in a good position going into 2025, with ongoing projects keeping the members active and engaged. Some parts of the shed have not been as active in 2024, such as our bike refurbishment program. This will be restarted in early 2025.
Our members continue to produce items for local community groups such as friends of local parks and green spaces. We have on average around ten members per day who enjoy building things for their own gardens and those of family and friends and also have a core group of members who have a great deal of skill to build items that are made to order and items to be sold at local Christmas markets and local craft fairs.

The shed took part in a national drink awareness campaign headed by international drinks company Diagio in partnership with the UK Men's Shed Association. The campaign was also supported by Boxing champion Tony Bellew who visited the shed to take part in filming for Diagio's campaign. We also took part in filming for local independent news channel Granada Reports as well as featuring on a number of podcasts to spread the wonderful work in our area and around the country.
In 2025/26 Bootle Tool Shed will also establish at least one more shed in Sefton Merseyside, the first one being in Formby and possibly Maghull.

4

Financial Assessment of viability as a 'Going Concern'.

Cashflow test.
During 2024, the month-end bank balance declined from £27,430 to £3,511.
Cashflow was positive in only one month, 'flat' in two and negative in the remainder.

Balance sheet test.
The charity's liabilities exceed its assets.

5

Risk Management.

(But not 'Financial Viability', which is covered separately above.)

Policies referred to on C C website are -

Reserves
Complaints Handling
Risk Management
Volunteer Management

The Trustees are responsible for oversight of the risks faced by the charity. The major H & S risks in the workshops can be identified as -

Adherence to H & S requirements.
The competent use of machinery and other equipment.
Moving and Handling.

A review of the charity's risk management processes is undertaken annually.
The Trustees' Annual Report was approved on 3rd July 2025 and signed on behalf of the Trustees by Mr Flynn.

6

Statement of Financial Activities.

	2023	**2024**
INCOME		
Trading Activities	67,183	22,070
Grants	29,150	3,900
Total Income	96,333	25,970
EXPENDITURE		
Cost of Trading Activities	50,493	21,092
Motor Vehicle Costs	3,934	5,099
Overheads and Admin	12,113	9,466
Derby Road Expenditure	5,971	14,020
Total Expenditure	72,511	49,677
Depreciation	4,088	4,087
Accrual		3,600
Surplus/**deficit** for year	19,734	**31,394**

7

Statement of Financial Position.

FIXED ASSETS		
Plant and Machinery	3,254	Zero
Motor Vehicle	833	Zero
Total Fixed Assets	4,087	Zero
CURRENT ASSETS		
Bank Account	27,430	3,511
Petty Cash	59	271
Debtor	823	Zero
Total Current Assets	28,312	3,782
LIABILITIES		
CREDITORS	None	None
Restricted Funds	9,529	2,000
Accrual	Zero	3,600
NET ASSETS	18,783	**1,818**

8

General Information and Notes to the Financial Statements.

a. General Information.

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Judgements and key sources of estimation uncertainty.

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Fund accounting.

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I confirm that no matters have come to my attention in connection with the examination giving me cause for concern nor to enable a proper understanding of the accounts to be reached.

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Alan Clare

BOOTLE TOOL SHED

England & Wales - Charity number 1170924

Accounts

BOOTLE TOOL SHED

Charitable Incorporated Organisation (Foundation)

Charity Registered Number – 1170924
Established 29th December 2016.

Unaudited Annual Report and Accounts & Financial Statements.
2023

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Administrative Details.

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The Registered Office is 26, Grasmere Drive, Liverpool L21 5JJ.
The charity Trustees are

<u>Name</u>
Eddy Flynn
Mandy Lewtas
Wendy Flynn
Gill Cowley
Ali Horton
Paula Coppell
Tom Traynor

The Trustees operate under the requirements of the Charities Acts (2011 & 2022), the Charitable Incorporated Organisations (General) Regulations 2012 and the Charities (Accounts & Reports) Regulations, 2008. They are collectively responsible for the activities and conduct of the charity.

2
Organisation's Objectives and Activities.
To promote social inclusion for the public benefit of people over the age of 18, living in the Borough of Sefton and surrounding areas, in particular, but not exclusively, older men by preventing them from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by the provision of a premises in which such people can meet jointly or individually, undertake and share creative, physical, social and recreational activities of their choice and learn or pass on skills and knowledge.

The charity occupied two units contained within the New Strand Shopping Centre until the end of 2023.
The charity's workshop is now situated at 290 to 298, Derby Road, Bootle, L20 8LJ.
Opening times are weekdays, 10:00 until 15:00.

3
Trustees' Annual Report
In accordance with Part 5, Section 40, of The Charities (Accounts and Reports) Regulations, 2008, the Trustees present their Report and Accounts for the twelve months ended 31st December 2023.

Achievements and Performance.

We are proud to report that Bootle Tool Shed were nominated, shortlisted and went on to win 'Shed of the Year Award' for 2023 as promoted by UKMSA. The awards ceremony was held in London and attended by Eddy Flynn (Founder/ Trustee) and other volunteers.

A.
Cycle Shop.
Opened 7th January 2022.
Features are sales of refurbished, donated cycles and repairs to cycles brought in by members of the public.
The shop was run by a qualified bicycle mechanic who inspeced and certificated all work.
The shop had 10 volunteers/members who attend during the week. Collectively, the total of individual hours of attendance in a customary week is approx 150.
The facility closed in August due to the departure of the Instructor.

B.
Mill Room Production.
During the year the workshop completed a number of projects for local authorities and other community groups by providing various outdoor furniture and garden items.
These labours provide funds to support other activities and the charity's costs. The charity has between 3 and 4 people assisting with these activities each week.
C.
General Workshop activities for Volunteers.
These represent the 'social inclusion for public benefit' element of the charity.
None of the work produces an income for the charity and travelling costs are also paid to many. However, all participants receive the benefit of improving their situation and well-being. Volunteers/members attend at various times during the week, the number varying between 3 and 14.

New equipment was purchased during the year to add to the charity's potential to achieve sales and provide new opportunities to participants.

4
Financial Assessment of viability as a 'Going Concern'.

Cashflow test.
During 2023, the month-end bank balance fluctuated between £3,510 and £27,430.
Cashflow was positive in 5 months, negative in 5 and 'flat' in 2.
Very uneven picture. Difficult to draw conclusions.
Balance sheet test.
Satisfactory. Being merely a 'snapshot', this is of much less significance.

5
Risk Management.

(But not 'Financial Viability', which is covered separately above.)

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Adherence to H & S requirements.
The competent use of machinery and other equipment.
Moving and Handling.

A review of the charity's risk management processes is undertaken annually.
The Trustees' Annual Report was approved on 13th October 2024 and signed on behalf of the Trustees by Eddy Flynn.

6

Statement of Financial Activities.

	2022	**2023**
INCOME		
Trading Activities	84,917	67,183
Grants	2,650	29,150
Total Income	87,567	96,333
EXPENDITURE		
Cost of Trading Activities	62,746	50,493
Motor Vehicle Costs	5.550	3,934
Overheads and Admin	8,485	12,113
Derby Road Expenditure	0	5,971
Total Expenditure	76,781	72,511
Depreciation	4,088	4,088
Surplus for year	6,698	19,734

7

Statement of Financial Position.

FIXED ASSETS		
Plant and Machinery	6,508	3,254
Motor Vehicle	1,666	833
Total Fixed Assets	8,174	4,087
CURRENT ASSETS		
Bank Account	3,637	27,430
Petty Cash	30	59
Debtor	0	823
Total Current Assets	3,667	28,312
CREDITORS	None	None
Restricted Funds		9,529
NET ASSETS	11,841	18,783

8

General Information and Notes to the Financial Statements.

a. General Information

The charity is registered in England and Wales. The address of the registered office is 26, Grasmere Drive, Liverpool L21 5JJ. The charity operates beneath the threshold for VAT registration.

b. Statement of Compliance.

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Judgements and key sources of estimation uncertainty.

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Fund accounting.

Unrestricted funds comprise accumulated surpluses and deficits on the general funds that are available for use at the discretion of the trustees in furtherance of the general objects of the charity and have not been designated for other purposes.

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Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, gifts and grants and is included in full in the Statement of Financial Activities when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities where the value can be quantified. The value of services provided by volunteers has not been included.

Items donated for resale by the workshop are included as incoming resources within activities for generating funds when they are sold. (This includes equipment and machinery.)

Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets.

Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

Incoming resources from the sales by the charity and other trading income is included in the year in which it is receivable. Investment income is included in the year in which it is receivable.

Resources expended.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs are allocated to the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Tangible assets.

All fixed assets purchased by the charity are initially recorded at cost. The cost of minor equipment additions (<£500) are not capitalised.

Donated equipment is not treated as a tangible asset, merely being added to the charity's Asset List at 'zero' value. The receipts from any such asset sold in the future are treated as earnings at the point of sale.

Depreciation.

Depreciation is calculated so as to write off the cost or valuation of an asset over a useful economic life of three years:

Equipment 33? % straight line.

10

Independent Examiner's Report.

I report to the trustees on my examination of the financial statements of Bootle Tool Shed ('the charity') for the year ended 31st December 2023.

Responsibilities and basis of report.

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under Part 8, Chapter 3, Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is appropriate (Section 145)

I have completed my examination.

I have followed the fifteen 'Directions' detailed in CC 32.

I confirm the requirements of Part 2, Section 8 of The Charities (Accounts and Reports) Regulations 2008 have been adhered to.

I have complied with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that no matters have come to my attention in connection with the examination giving me cause for concern nor to enable a proper understanding of the accounts to be reached.

1. Accounting records have been kept in respect of the charity as required by Part 8, Chapter 1, Sections 130 to 134 inclusive of the 2011 Act.
2. The financial statements accord with those records.
3. Reference to the requirement that the accounts give a 'true and fair' view is not a matter considered as part of an independent examination.
4. The financial statements have been prepared in accordance with the methods and principles laid down in -

(i)

The Charities (Accounts and Reports) Regulations 2008, Chapter 4, Section 31.

(ii)

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 been unable to quantify 'stock' held by the charity. This is predominantly cycle parts, paint and timber. This naturally affects the figures for the year, but does not inflate the surplus produced and I am therefore content to present the accounts as they are.

Alan Clare

Accounts

BOOTLE TOOL SHED

Charitable Incorporated Organisation (Foundation)

Charity Registered Number – 1170924
Established 29th December 2016.

Unaudited Annual Report and Accounts & Financial Statements.

INDEX

1.
Administrative Details.

The name of the charity is Bootle Tool Shed.
The Registered Office is 26, Grasmere Drive, Liverpool L21 5JJ.
The charity Trustees are

<u>Name</u>
Eddy Flynn
Mandy Lewtas
Wendy Flynn
Paul Maher

The Trustees operate under the requirements of the Charities Acts (2011 & 2022), the Charitable Incorporated Organisations (General) Regulations 2012 and the Charities (Accounts & Reports) Regulations, 2008. They are collectively responsible for the activities and conduct of the charity.

2
Organisation's Objectives and Activities.
To promote social inclusion for the public benefit of people over the age of 18, living in the Borough of Sefton and surrounding areas, in particular, but not exclusively, older men by preventing them from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society by the provision of a premises in which such people can meet jointly or individually, undertake and share creative, physical, social and recreational activities of their choice and learn or pass on skills and knowledge.

The charity occupies two units contained within the New Strand Shopping Centre.

One is devoted to the sale of renovated cycles and repair of bicycles. (Units 26 & 27, approx 190 Sq M.)

The other a workshop for use by attendees. A variety of woodworking and other equipment is available for use. (Unit 28, approx 310 Sq M.)

Opening times for both are weekdays, 10:00 until 15:00.

3
Trustees' Annual Report
In accordance with Part 5, Section 40, of The Charities (Accounts and Reports) Regulations, 2008, the Trustees present their Report and Accounts for the twelve months ended 31st December 2022.

Achievements and Performance.

A.
Cycle Shop.
Opened 7th January 2022.
Features are sales of refurbished, donated cycles and repairs to cycles brought in by members of the public.
The shop is run by a qualified bicycle mechanic who inspects and certificates all work.
The shop has 10 volunteers/members who attend during the week. Collectively, the total of individual hours of attendance in a customary week is approx 150. Most are seeking their Level One certification in cycle maintenance. These activities provide funds to support other pursuits and the charity's costs.
During the year -

100 cycles were donated to the charity, repaired and sold to members of the public.

Between 25 and 30 cycle repairs are carried out each week.

B.

General Workshop.

During the year the workshop completed a number of projects for local authorities and other community groups by providing various outdoor furniture and garden items.

These labours provide funds to support other activities and the charity's costs. The charity has between 3 and 4 people assisting with these activities each week.

C.

Activities and Volunteer Achievements.

These represent the 'social inclusion for public benefit' element of the charity.

None of the work produces an income for the charity and travelling costs are also paid to many. However, all participants receive the benefit of improving their situation and well-being. Several volunteers/members attend at various times during the week.

New equipment was purchased during the year to add to the charity's potential to achieve sales and provide new opportunities to participants.

25th July	Yeti CNC Machine
17th November	Cold-Forming Metal Equipment
13th December	Lathe

4

Financial Assessment of viability as a 'Going Concern'.

Cashflow test.
During 2022, the month-end bank balance fluctuated between £1,575 and £6,644.
Cashflow was positive in 5 months, negative in 5 and 'flat' in 2.
Very uneven picture. Difficult to draw conclusions.
Balance sheet test.
Satisfactory. Being merely a 'snapshot', this is of much less significance.

5

Risk Management.

(But not 'Financial Viability', which is covered separately above.)

(Policies we have that are mentioned on C C website are -
Complaints Handling
Risk Management
Volunteer Management)

The Trustees are responsible for oversight of the risks faced by the charity. The major H & S risks in the workshops can be identified as -

Adherence to H & S requirements.
The competent use of machinery and other equipment.
Moving and Handling.

A review of the charity's risk management processes is undertaken annually.

The Trustees' Annual Report was approved on 14th August 2023 and signed on behalf of the Trustees by Eeddy Flynn.

6

Statement of Financial Activities.

	2021	2022
INCOME		
Trading Activities	53,371	84,917
Grant	1,785	2,650
Total Income	55,156	87,567
EXPENDITURE		
Cost of Trading Activities	46,647	62,746
Motor Vehicle Costs	3,576	5,550
Overheads and Admin	4,729	8,485
Total Expenditure	54,952	76,781
Depreciation	0	4,088
Surplus for year	204	6,698

7

Statement of Financial Position.

FIXED ASSETS		
Plant and Machinery		6,508
Motor Vehicle		1,666
Total Fixed Assets		8,174
CURRENT ASSETS		
Bank Account	2,449	3,637
Petty Cash	195	30
Total Current Assets	2,644	3,667
CREDITORS	None	None
NET ASSETS	2,644	11,841

8

General Information and Notes to the Financial Statements.

a. General Information

The charity is registered in England and Wales. The address of the registered office is 26, Grasmere Drive, Liverpool L21 5JJ. The charity operates beneath the threshold for VAT registration.

b. Statement of Compliance.

These financial statements have been prepared in compliance with the 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 (Charities SORP FRS 102).

9

Accounting Policies.

Basis of preparation.

The financial statements are drawn up under the "Receipts and Payments" convention as defined by the Charity Commission and have been prepared under historical cost guidance.

Disclosure exemptions.

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. The entity is a small charity and as such, the exemption available under section 1 of FRS 102 with regard to presenting a Cash Flow Statement has been taken.

Judgements and key sources of estimation uncertainty.

The preparation of the financial statements requires management (the Trustees) to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting.

Unrestricted funds comprise accumulated surpluses and deficits on the general funds that are available for use at the discretion of the trustees in furtherance of the general objects of the charity and have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

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Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

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Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs are allocated to the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Tangible assets.

All fixed assets purchased by the charity are initially recorded at cost. The cost of minor equipment additions (<£500) are not capitalised.

Donated equipment is not treated as a tangible asset, merely being added to the charity's Asset List at 'zero' value. The receipts from any such asset sold in the future are treated as earnings at the point of sale.

Depreciation.

Depreciation is calculated so as to write off the cost or valuation of an asset over a useful economic life of three years:

Equipment 33⅓ % straight line.

10

Independent Examiner's Report.

I report to the trustees on my examination of the financial statements of Bootle Tool Shed ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report.

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under Part 8, Chapter 3, Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is appropriate (Section 145)

I have completed my examination.

I have followed the fifteen 'Directions' detailed in CC 32.

I confirm the requirements of Part 2, Section 8 of The Charities (Accounts and Reports) Regulations 2008 have been adhered to.

I have complied with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I consider the changeover to a computer-based accounting system has provided a more thorough perusal of the charity's accounts than that required by an Independent Examination.

I confirm that no matters have come to my attention in connection with the examination giving me cause for concern nor to enable a proper understanding of the accounts to be reached.

1. Accounting records have been kept in respect of the charity as required by Part 8, Chapter 1, Sections 130 to 134 inclusive of the 2011 Act.
2. The financial statements accord with those records.
3. Reference to the requirement that the accounts give a 'true and fair' view is not a matter considered as part of an independent examination.
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I have been unable to quantify 'stock' held by the charity. This is predominantly cycle parts, paint and timber. This naturally affects the figures for the year, but does not inflate the surplus produced and I am therefore content to present the accounts as they are.

Alan Clare

BOOTLE TOOL SHED

England & Wales - Charity number 1170924

Accounts

BOOTLE TOOL SHED

TRUSTEE ANNUAL REPORT

Year Ending 31st December 2021

1) FINANCIAL REPORT

The audited accounts for Year-End 31/12/2021 were distributed to all Board Members and approved.

2) DEVELOPMENTS

During 2021 we have concentrated on our additional retail unit (No.28) and have transferred all the woodworking equipment and machinery to the new space. The unit is much larger and it has meant we can accommodate dedicated "work" areas to improve organisation and access.

We now have – a large retail space, more workbenches, large machinery area, timber storage area, a paint-spray booth, a restroom with pool-table and lockers, office, kitchen, toilets with disabled access.

Future developments are the provision of a Bike Shed at our Bootle location.

We are also in discussions with other Sefton groups who wish to partner with us to develop Community Workshops in other areas – e.g. Southport, Maghull and Formby.

3) REVENUE

Income streams for 2021 equated to -

- **Items (built to order) via workshop production**
- **Frenchic© paint sales**
- **Grants –** SMBC £585 and Barchester's Charitable Foundation £1,200

The Trustees wish to thank SMBC and Barchester's Charitable Foundation for their grants.

E Flynn (Chairman)

28th October 2022

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INDEPENDENT EXAMINERS REPORT

To the trustees of Bootle Tool Shed

I report to the trustees on my examination of the accounts of Bootle Tool Shed for the year ended 31st December 2021.

Responsibilities and Basis of Report

As the charities trustees of Bootle Tool Shed's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of Bootle Tool Shed as required by section130 of the Act; or
2. The accounts do not accord with those records

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 reached.

Anthony Deegan MAAT, MICB, Pm.Dip
Finance Manager
Sefton Council for Voluntary Service
3rd Floor, Suite 3b,
Burlington House, Crosby Road North,
Waterloo, Liverpool, L22 0LG

Signed: ....

Date: 28/10/22

BOOTLE TOOLSHED

Receipts and payments account

Year ending 31st December 2021

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
RECEIPTS				
Jigsaw Homes Grant	-	-	-	3,000.00
SMBC Covid 19 Grant	-	585.00	585.00	10,000.00
Gifts and Donations	-	-	-	-
Sales	53,371.00	-	53,371.00	24,638.00
EM Flynn Payback Phone	-		-	600.00
Barchester C Foundation	-	1,200.00	1,200.00	-
Total Receipts	**53,371.00**	**1,785.00**	**55,156.00**	**38,238.00**
PAYMENTS				
Equipment/Parts	9,184.12	1,200.00	10,384.12	5,118.00
Donations and Gifts	94.00	-	94.00	78.00
Timber Supplies	14,884.00	-	14,884.00	3,010.00
Meals	-	-	-	41.00
Tools	4,012.00	-	4,012.00	1,005.00
French chic paint	17,367.00	-	17,367.00	19,215.00
Memberships	-	-	-	50.00
Building Re-Fit	-	-	-	1,267.00
Volunteer Expenses	278.00		278.00	472.00
Computer	-	-	-	320.00
Telephone / Mobile/ Internet	948.00		948.00	600.00
Insurance	954.00	-	954.00	754.00
Stationery	183.00	-	183.00	47.00
Travel Expenses	-	-	-	7.00
Refreshments	173.00	-	173.00	97.00
Kitchen Equipment	-	-	-	8.00
Cleaning/PPE	17.00	-	17.00	114.00
Printing	-	-	-	55.00
Parking Fines	210.00	-	210.00	210.00
Electricity	0.48	485.00	485.48	705.00
Water	877.52	100.00	977.52	243.00
Sundries	-	-	-	57.00
Postage	-	-	-	4.00
Conveyancing	-	-	-	20.00
Accountancy	150.00	-	150.00	-
Motor expenses	3,366.00	-	3,366.00	2,604.00
Workwear	373.00	-	373.00	19.00
Amazon/Paypal Ebay charges	95.88	-	95.88	73.00
Refund	-	-	-	36.00
Total Payments	**53,167.00**	**1,785.00**	**54,952.00**	**36,229.00**
Net Receipts/Payments	**204.00**	-	**204.00**	**2,009.00**
Cash Funds B/Fwd	**2,439.00**	-	**2,439.00**	**431.00**
Cash Funds C/Fwd	**2,643.00**	-	**2,643.00**	**2,440.00**

MONETARY ASSETS

	2021 £	2021 £	2021 £	2020 £
Current Account	2,449.00	-	2,448.94	2,098.00
Cash In Hand	195.00	-	195.00	341.00
	2,644.00	-	**2,643.94**	**2,439.00**

STATEMENT OF ASSETS AND LIABILITIES

Signed Emfoycan

Date 27-10-2022

Accounts

BOOTLE TOOL SHED

Charitable Incorporated Organisation (CIO)

Charity No. 117924

26-27 The Palatine, New Strand Shopping Centre, Bootle L20 4SW

TRUSTEE ANNUAL REPORT

Year Ending 31st December 2020

1) FINANCIAL REPORT

The audited accounts for Year-End 31/12/2020 were distributed to Board Members at the AGM held on 12th October 2021. The presented accounts were approved.

2) COVID19

The pandemic has meant that during 2020 we have not been able to fully operate due to national lockdown restrictions. We were compliant with Government guidelines and also followed practical advice from UK Men's Sheds. As always, the welfare of our volunteers and regular Shed members was paramount, so we set up a social media chat group to keep in touch.

We were able to offer a limited service to our Frenchic© paint customers – a combination of home delivery and pick-up from us (by appointment only). Customers were served at a Covid-safe reception window and the main door was locked at all times. As the workshop remained closed these paint sales were vital to give us some income during this difficult period.

The accounts show that we also received a COVID19 Grant of £10,000 from Sefton MBC for which we are extremely grateful. This grant has ensured payment of ongoing bills and overheads during the pandemic.

3) DEVELOPMENTS

We are pleased to report that during the last few months of 2020 we finally secured a new and much larger retail unit with Strand Management, which is No. 28 The Palatine (adjacent to our current premises No. 26-27). This means that our plans for additional activities and services for the community can go ahead, all within a fit-for-purpose workshop with increased square footage to safely accommodate more “Shedders”. Further details will be provided in our 2021 Trustee Report.

4) REVENUE

Income streams for 2020 equated to -

- ➔ **Items (built to order) via workshop production –** ***much reduced due to COVID19***
- ➔ **Frenchic© paint sales**
- ➔ **Grants –** SMBC £10,000 and JIGSAW HOMES £3,000

The Trustees wish to thank SMBC and JIGSAW HOMES for providing funding this financial year.

E Flynn (Chairman)

24th October 2021

....

BOOTLE TOOLSHED

Receipts and payments account

Year ending 31st December 2020

	2020 Unrestricted	2020 Restricted	2020 Total	2019
	£	£	£	£
RECEIPTS				
Jigsaw Homes Grant	-	3,000	3,000	-
SMBC Covid 19 Grant	10,000	-	10,000	-
Sefton Mayor's Fund	-	-	-	250
Linking Litherland	-	-	-	1,500
Gifts and Donations	-	-	-	304
Sales	24,638	-	24,638	11,358
EM Flynn Payback Phone	600		600	
Bank fraud refund	-	-	-	1,000
Total Receipts	35,238	3,000	38,238	14,412
PAYMENTS				
Equipment/Parts	2,992	2,126	5,118	10,666
Donations and Gifts	78	-	78	152
Timber Supplies	3,010	-	3,010	2,880
Meals	41	-	41	-
Sefton SMBC	-	-	- -	334
Tools		874	874	737
Opticians	-	-	-	10
French chic paint	19,215	-	19,215	1,569
Memberships	50	-	50	-
Building Re-Fit	1,267	-	1,267	-
Volunteer Expenses	472	-	472	-
Computer	320	-	320	420
Telephone	600		600	
Insurance	754	-	754	801
Stationery	47	-	47	137
Travel Expenses	7	-	7	15
Refreshments	97	-	97	172
Kitchen Equipment	8	-	8	-
Cleaning/PPE	114	-	114	-
Printing	55	-	55	80
Parking Fines	210	-	210	-
Electricity	705	-	705	709
Water	243	-	243	-
Sundries	57	-	57	186
Postage	4	-	4	-
Conveyancing	20	-	20	-
Accountancy	-	-	-	75
Motor expenses	2,604	-	2,604	2,644
Vehicle Hire	131	-	131	-
Workwear	19	-	19	-
Amazon/Paypal Ebay charges	73	-	73	18
Refund	36	-	36	-
Total Payments	33,230	3,000	36.230	20,937
Net Receipts/Payments	2,008	-	2,008 -	6,525
Cash Funds B/Fwd	431	-	431	6,956
Cash Funds C/Fwd	2,439	-	2,439	431

MONETARY ASSETS

	2020	2020	2020	2019
	£	£	£	£
Current Account	2,098		2,098	431
Cash in Hand	341		341	-
	2,439	-	2,439	431

STATEMENT OF ASSETS AND LIABILITIES

Signed [illegible]

Date 4/10/21

INDEPENDENT EXAMINERS REPORT

To the trustees of Bootle Tool Shed

I report to the trustees on my examination of the accounts of Bootle Tool Shed for the year ended 31st December 2020.

Responsibilities and Basis of Report

As the charities trustees of Bootle Tool Shed's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of Bootle Tool Shed as required by section130 of the Act; or
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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 reached.

Anthony Deegan MAAT, MICB, Pm.Dip
Finance Manager
Sefton Council for Voluntary Service
3rd Floor, Suite 3b,
Burlington House, Crosby Road North,
Waterloo, Liverpool, L22 0LG

Signed: ....
Date: 4/10/21