

The Charity Registration Number is :- 1182608

Neo Community
Report and Accounts
30 January 2025



Neo Community

Report and accounts for the year ended 30 January 2025

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Trustees' Annual Report for the year ended 30 January 2025

The Trustees present their Report and Accounts for the year ended 30 January 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Neo Community.

The charity is also known by its operating name, Neo Community.

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 charity number 1182608.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Youth Centre

Beaconsfield Close, Birkenhead

CH42 3YN

Telephone 0151 647 5981

Email Address: www.neocommunity.org.uk Web address: info@neocommunity.org.uk

The Trustees served as Trustees during the year ended 30 January 2025 and who were in office on the date the report was approved were:-

Judi Blacow (Chair)

Matthew Davies

Lindsey Edwards

Danny Hart

Janet Heath

Sheena McDermott

Luke O'Dowd

Elaine Owen

Anne Parsons

Alan Woods

At the Annual General Meeting Sheena McDermott, Danny Hart, Elaine Owen, Matthew Davies and Judi Blacow retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

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Trustees' Annual Report for the year ended 30 January 2025

Objects and activities of the charity

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

NEO Community is committed to promoting the growth of self-sustaining, resilient communities. NEO is at the forefront of reducing food waste and food insecurity through awareness, education, and food provision.

Through the provision of services and activities, the charity works with communities where hardship and deprivation are evident. Working with people regardless of faith, ethnic or social background, the charity provides support and a range of community services including the provision of affordable healthy food.

The main activities undertaken in relation to those purposes during the year.

To support the CIOs objectives, a selection of the services provided from Beaconsfield Community House are listed below:

- Community food and supplies market
- Community cafe
- Wellbeing services
- Crisis support
- Healthy food education
- Youth Club Offer
- Family club
- School holiday services

NEO continues to work collaboratively with other service providers, helping to provide wrap around support to service users.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

In addition to the activities noted above, NEO have branched out to offer a South Wirral Community Support project. This started in 2023, with funding from the National Lottery – Reaching Communities Fund. This has allowed us to deliver Social Sports Clubs, Look to launch a community library and reach out and listen to the Communities of South Wirral, then deliver social action within the areas.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

Plans for 2025/2026 include:

- Continuing with the programme to increase the number of schools in our Schools Partnership, along with relevant training and stock provision.
- Continuation of building improvements
- Developing our South Wirral Community Outreach offer
- Continue to grow and develop our Community Learning Programme

Neo Community

Trustees' Annual Report for the year ended 30 January 2025

The contribution of volunteers during the year.

NEO's team of volunteers (core team of around 32 regular volunteers) are reflective of the diverse make-up of the community. All undergo relevant background/safeguarding checks, and all complete NEO's induction process on starting. This provides all the necessary organisational background; Basic First Aid; Safeguarding; GDPR etc. along with how to access practical support and guidance for themselves and for others. All volunteers take an active part in team meetings and are encouraged to give feedback and share knowledge. Time is set-aside during meetings to discuss volunteer issues and development plans and additional training opportunities are available for those keen to progress.

The main achievements and performance of the charity during the year.

- Community food and supplies market Footfall – 500 per week
- Community café Footfall – 500 per week
- Wellbeing services Footfall – 500 per week
- Crisis support Reached over 15,000 households
- Healthy food education Trained 20 other organisations
- Youth club Offer Over 100 registered children aged 8-17
- Family club We have 25 families registered
- School holiday services Delivered holiday clubs throughout the year to nearly 300 children

Fundraising activities during the year.

NEO continues to encourage membership of the NEO 50, whereby local businesses pledge their support with regular financial or "in kind" donations.

Neo also receives unsolicited donations from the public.

We also operate a 'pay as you feel' basis across all our offers from the shop, café to participation in all activities.

The significant charitable activities undertaken in the year.

A significant activity we have seen grow this last year has been the Neo School Partnership. We have seen our 9 social supermarkets in school grow in demand, but also grow in compassion and delivery. We have been able to train all of our volunteers to be the friendly, supportive and approachable person. We have seen a 32% increase in our footfall and engagement from 2023/24 – 2024-25.

How the achievements during the year measure up to the objectives set.

The trustees are reassured that the outcomes and impact of Neo Communities Achievements has exceeded expectation.

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Trustees' Annual Report for the year ended 30 January 2025

The performance of material fundraising activities during the year against the fundraising objectives set.

The board had set a fundraising target for the year, this covers grants and trusts, donations, Neo 50 and other fundraising initiatives. During 2024/25 Neo Community Exceeded this target and generated funds for future years also by securing grant funding across multiple years.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are selected based upon professional skills to complement those of existing board members.

The policies and procedures for the induction and training of trustees.

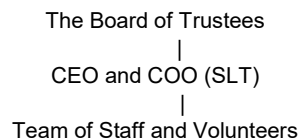
Induction involves attending board meetings prior to appointment, meeting the management team and the Board and receiving copies of policies, business plans and accounts. Training is continually assessed and implemented by facilitators as required.

Existing Trustees have participated in training and capacity building to ensure that they understand their legal obligations. Trustees are provided with a comprehensive induction pack along with peer support and mentoring. Trustees are encouraged to attend appropriate internal/external training events where these will facilitate understanding of their role.

Training offered during the year included:

- Trustee online briefings provided by the Charity Commission
- Charity governance training
- Continued programme of presentations and information papers at the Board

The charity's organisational structure.



How the charity makes decisions and how decisions are delegated.

The Board of Trustees makes decisions based on the key objectives of Neo Community. The direction and workflow is hugely based on need and delivered and directed by the CEO and the team, however the Board has regular updates on projects, KPI's and Funding. This allows the trustees to have ongoing oversight and makes key decisions on changes, alterations and changes of direction.

All funding Applications are approved by at least one trustee before submission, so the board has oversight on what commitments Neo Community are accepting.

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Trustees' Annual Report for the year ended 30 January 2025

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Ema Wilkes – Chief Executive Officer – Neo Community

Adam Mellor – Chief Operating Officer – Neo Community

Setting pay and remuneration of key management personnel

The remuneration of key management personnel is determined by the board of trustees. The trustees consider the seniority of the post, the expertise and experience of the post holder, the local market conditions and sector market conditions for remuneration, and benchmarking information from similar organisations in determining the remuneration of key management personnel.

The charity's relationships with related parties.

Bankers Lloyds Bank plc, 1 Borough Pavement, Grange Precinct, Birkenhead CH41 2XX

Bankers Metro Bank, One Southampton Row, London WC1B 5HA

Financial review

The charity's financial position at the end of the year ended 30 January 2025

The financial position of the charity at 30 January 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	9,730	56,904
	<hr/>	<hr/>
Unrestricted Revenue Funds available for the general purposes of the charity	95,716	85,986
	<hr/>	<hr/>
Total Funds	95,716	85,986

Financial review of the position at the reporting date, 30 January 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. We have been able to accumulate reserves. The budgeting for 2025/26 will also aim to build on this and develop further reserves.

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Trustees' Annual Report for the year ended 30 January 2025

Policies on reserves.

It is the Charity's policy to hold free reserves in its unrestricted funds to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that NEO Community's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- The resources required to manage and adjust staffing levels across the charity
- The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves on 31 March 2024 has been calculated as £90,000.

Business plans are regularly reviewed by management to ensure efficient use of resources, successful delivery of activities and sustainability. The charity will continue to build up its free reserves over time to meet the required target level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

Nothing to note

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The Trustees actively review the major risks, which the charity faces, on a regular basis. The Trustees believe that maintaining the unrestricted reserves and combined with the annual review of the controls over key financial systems, provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which the organisation face and confirm that established systems are in place to mitigate these risks.

Factors likely to affect future financial performance .

Factors that may affect future financial performance are:

- Competition and demand on funding opportunities
- The impact of global and national factors that impact on the cost of living in households, this impact demands on our services.
- Cost of employing staff – minimum wage increases, and we try and be a living wage employer.

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Trustees' Annual Report for the year ended 30 January 2025

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

Plans for 2025/2026 include:

- Continuing with the programme to increase the number of schools in our Schools Partnership, along with relevant training and stock provision.
- Continuation of building improvements
- Developing The South Wirral Community Outreach programme
- Launch and deliver a Community Learning offer

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Studio 6, Bluecoat Chambers
College Lane
Liverpool
L1 3BX

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the 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 the 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 practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

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 :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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;

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Trustees' Annual Report for the year ended 30 January 2025

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.

This report was approved by the board of trustees on 15 October 2025.

A handwritten signature in black ink, appearing to read 'J Blacow', with a stylized, cursive script.

Judi Blacow
Trustee

Neo Community

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 January 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 11 to 30 for the year ended 30 January 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

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 myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 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, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

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 does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether 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.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

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Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 30 January 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Matthew Brown - Independent Examiner
CIPFA
Studio 6, Bluecoat Chambers
College Lane
Liverpool
L1 3BX

This report was signed on 17 October 2025

Neo Community - Statement of Financial Activities for the year ended 30 January 2025

Statement of Financial Activities for the year ended 30 January 2025

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income & Endowments from:				
Donations & Legacies	151,358	81,375	232,733	186,480
Charitable activities	636,429	-	636,429	721,284
Investments	309	-	309	291
Total income	788,096	81,375	869,471	908,055
Expenditure on:				
Charitable activities	778,366	81,375	859,741	851,151
Total expenditure	778,366	81,375	859,741	851,151
Net income for the year	9,730	-	9,730	56,904
Net income after transfers	9,730	-	9,730	56,904
Net movement in funds	9,730	-	9,730	56,904
Reconciliation of funds:-				
Total funds brought forward	85,986	-	85,986	29,082
Total funds carried forward	95,716	-	95,716	85,986

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

Neo Community - Statement of Financial Activities for the year ended 30 January 2025

Neo Community - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Income & Endowments from:			
Donations & Legacies	146,855	39,625	186,480
Charitable activities	721,284	-	721,284
Investments	291	-	291
Total income	868,430	39,625	908,055
Expenditure on:			
Charitable activities	813,526	37,625	851,151
Total expenditure	813,526	37,625	851,151
Net income for the year	54,904	2,000	56,904
Net income after transfers	54,904	2,000	56,904
Net movement in funds	54,904	2,000	56,904
Reconciliation of funds:-			
Total funds brought forward	29,082	-	29,082
Total funds carried forward	83,986	2,000	85,986

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 18 to 30 form an integral part of these accounts.

Neo Community - Statement of Financial Activities for the year ended 30 January 2025

Neo Community - Resources applied in the year ended 30 January 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(33,001)	(31,270)
Other applications of funds	-	-
Net resources available to fund charitable activities	(33,001)	(31,270)

Movements in revenue and capital funds for the year ended 30 January 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	85,986	-	85,986	29,082
Recognised gains and losses before transfers	9,730	-	9,730	56,904
	95,716	-	95,716	85,986
Closing revenue funds	95,716	-	95,716	85,986

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	95,716	-	95,716	85,986

The notes attached on pages 18 to 30 form an integral part of these accounts.

Neo Community - Statement of Financial Activities for the year ended 30 January 2025

Neo Community Income and Expenditure Account for the year ended 30 January 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	869,162	907,764
Investment income		
Interest receivable	309	291
Gross income in the year before exceptional items	869,471	908,055
Gross income in the year including exceptional items	869,471	908,055
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	830,295	821,412
Depreciation and amortisation	27,070	27,363
Governance costs	2,376	2,376
Total expenditure in the year	859,741	851,151
Net income before tax in the financial year	9,730	56,904
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	9,730	56,904
Retained surplus for the financial year	9,730	56,904

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 30 form an integral part of these accounts.

Neo Community - Balance Sheet as at 30 January 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	55,799	49,868
Current assets			
Debtors	11	7,163	9,982
Cash at bank and in hand		46,451	40,533
Total current assets		<u>53,614</u>	<u>50,515</u>
Creditors: amounts falling due within one year	12	<u>(13,697)</u>	<u>(14,397)</u>
Net current assets		39,917	36,118
The total net assets of the charity		<u>95,716</u>	<u>85,986</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	15	95,716	85,986
		95,716	85,986
Total charity funds		<u>95,716</u>	<u>85,986</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Judi Blacow

Trustee

Approved by the board of trustees on 15 October 2025

The notes attached on pages 18 to 30 form an integral part of these accounts.

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Cash Flow Statement for the year ended 30 January 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	38,610	39,087
Cash flows from investing activities			
Interest received		309	291
Purchase of property, plant and equipment		(33,001)	(31,270)
Net cash provided by investing activities	B	(32,692)	(30,979)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	5,918	8,108
Cash movements			
Change in cash and cash equivalents from activities in the year ended 30 January 2025		5,918	8,108
Cash and cash equivalents at 31 January 2024		40,533	32,425
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 30 January		46,451	40,533

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Cash Flow Statement for the year ended 30 January 2025

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Cash Flow Statement for the year ended 30 January 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	9,730	56,904
Adjustments for :-		
Depreciation charges	27,070	27,363
	-	-
Dividends, interest and rents from investments	(309)	(291)
Decrease in debtors	2,819	26,182
Increase in creditors, excluding loans	(700)	(71,071)
Net cash provided by operating activities	A 38,610	39,087

Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand at for the year ended 30 January 2025	46,451	40,533
Total cash and cash equivalents	46,451	40,533

Analysis of change in net debt

	At start of year	Cash Flows	At end of year
Cash	40,533	5,918	46,451
Total	40,533	5,918	46,451

Neo Community

Notes to the Accounts for the year ended 30 January 2025

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 30 January 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Neo Community

Notes to the Accounts for the year ended 30 January 2025

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Equipment and vehicles	25% straight line
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Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Neo Community

Notes to the Accounts for the year ended 30 January 2025

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	27,070	27,363
Pension costs	5,284	4,212

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	294,091	240,403
Employer's National Insurance for all staff	16,992	12,418
Employer's operating costs of defined contribution pension schemes	5,284	4,212
Total salaries, wages and related costs	316,367	257,033

Neo Community

Notes to the Accounts for the year ended 30 January 2025

The estimated full time equivalent number of all staff employed in the year was	<u>15</u>	<u>14</u>
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The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	15	14
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<i>The estimated full time equivalent number of all staff employed as above</i>	<u>15</u>	<u>14</u>
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Alan Woods, a trustee, received £1,789 (2024 £1,420) during the year for payroll services.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
National Lottery Community Fund RC North West Region	10,750	-	(750)	10,000
Total	<u>10,750</u>	<u>-</u>	<u>(750)</u>	<u>10,000</u>
			2025	2024
			£	£
These deferrals are included in creditors			<u>10,000</u>	<u>10,750</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
National Lottery Community Fund RC North West Region	10,750	-	-	10,750
Total	<u>10,750</u>	<u>-</u>	<u>-</u>	<u>10,750</u>
These deferrals are included in creditors			<u>10,750</u>	<u>-</u>

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Neo Community

Notes to the Accounts for the year ended 30 January 2025

10 Tangible fixed assets

<i>Current Year</i>	Equipment	Motor Vehicles	Total
	£		£
Cost			
At 31 January 2024	118,237	-	118,237
Additions	18,010	14,991	33,001
At 30 January 2025	136,247	14,991	151,238
Depreciation			
At 31 January 2024	68,369	-	136,738
Charge for the year	25,967	1,103	53,037
At 30 January 2025	94,336	1,103	189,775
Net book value			
At 30 January 2025	41,911	13,888	55,799
At 30 January 2024	49,868	-	49,868

11 Debtors

	2025	2024
	£	£
Trade debtors	2,482	4,733
Prepayments and accrued income	4,681	642
Other debtors	-	4,607
	7,163	9,982

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	307	404
Accruals	2,376	2,448
Deferred Income - Restricted funds	10,000	10,750
Other creditors	1,014	795
	13,697	14,397

13 Income and Expenditure account summary

	2025	2024
	£	£
At 31 January 2024	85,986	29,082
Surplus after tax for the year	9,730	56,904
At 30 January 2025	95,716	85,986

Neo Community

Notes to the Accounts for the year ended 30 January 2025

14 Particulars of how particular funds are represented by assets and liabilities

At 30 January 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	55,799	-	-	55,799
Current Assets	53,614	-	-	53,614
Current Liabilities	(13,697)	-	-	(13,697)
	95,716	-	-	95,716

At 31 January 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	49,868	-	-	49,868
Current Assets	50,515	-	-	50,515
Current Liabilities	(14,397)	-	-	(14,397)
	85,986	-	-	85,986

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	85,986	9,730	-	95,716
Total unrestricted and designated funds	85,986	9,730	-	95,716
Total charity funds	85,986	9,730	-	95,716

Neo Community

Notes to the Accounts for the year ended 30 January 2025

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	788,096	(778,366)	-	9,730
Restricted funds:-				
National Lottery Community Fund RC North West Region	61,875	(61,875)	-	-
Wirral Borough Council Lifelong Learning Pilot	4,500	(4,500)	-	-
Step Up SYF2/EYF2	15,000	(15,000)	-	-
	869,471	(859,741)	-	9,730

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

National Lottery Community Fund RC North West Region These funds are held for meeting salary costs in accordance with the grant agreement.

18 Ultimate controlling party

The charity is under the control of its legal members.

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2025 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	9,848	-	9,848	16,678
10th Birthday Ball	-	-	-	14,731
F Connolly	5,000	-	5,000	5,000
S Morgan	-	-	-	1,000
Bibby	-	-	-	1,000
Feeding Britain	2,900	-	2,900	1,500
Friends of Bromborough Library	1,000	-	1,000	-
Total donations and gifts from individuals	18,748	-	18,748	39,909

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
National Lottery Community Fund RC North West Region	-	61,875	61,875	37,625
Wirral Borough Council Lifelong Learning Pilot	-	4,500	4,500	-
Total public sector revenue grants	-	66,375	66,375	37,625

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	-	37,625	37,625

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2025 as required by the SORP 2015

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	3,700	-	3,700	1,664
S Morgan	53,600	-	53,600	50,000
Tudor Trust	40,000	-	40,000	42,000
Birkenhead Youth Centre	3,810	-	3,810	2,200
Duke of Edinburgh expedition resources	-	-	-	3,957
Gautby Road play	-	-	-	8,000
Groundworks	-	-	-	1,125
Step UP SYF2/EYF2	-	15,000	15,000	-
Edsential CIC	28,000	-	28,000	-
Make it Happen	3,500	-	3,500	-
Total private sector revenue grants	132,610	15,000	147,610	108,946

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Prior Year	106,946	2,000	108,946	
Total Donations, Grants and Legacies	151,358	81,375	232,733	186,480
Prior year	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Prior Year Total Funds 2024 £	
Total Donations, Grants and Legacies	146,855	39,625	186,480	

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2025 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Social supermarkets income	105,033	-	105,033	107,368
Catering activities	30,703	-	30,703	19,948
Consultancy	21,651	-	21,651	14,792
Community activities	13,457	-	13,457	9,356
Room hire	100	-	100	560
Total Primary purpose and ancillary trading	170,944	-	170,944	152,024

21 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
Wirral Borough Council	374,870	-	374,870	429,872
Total contractual payments from public bodies	374,870	-	374,870	429,872
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Current year	13,200	-	13,200	27,500
Total Charitable income from funders:-				
Current year - income from funders	465,485	-	465,485	569,260

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2025 as required by the SORP 2015

22 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading	170,944	-	170,944	152,024
Income from funders	465,485	-	465,485	569,260
Total from charitable activities	636,429	-	636,429	721,284

23 Investment income

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable	309	-	309	291
Total investment income	309	-	309	291

24 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	212,716	81,375	294,091	240,403
Employers' NI - Charitable activities	16,992	-	16,992	12,418
Defined contribution pension costs - charitable activities	5,284	-	5,284	4,212
Travel and Subsistence - Charitable Activities	40,414	-	40,414	43,070
Marketing and advertising of charitable services	6,926	-	6,926	7,312
Social supermarket costs	12,234	-	12,234	15,599
HAF support costs	121,361	-	121,361	86,783
Wirral Council Pantry Project	102,505	-	102,505	61,148
Catering activities	37,269	-	37,269	42,924
Community activities	11,663	-	11,663	34,056
Activity costs	14,712	-	14,712	43,560
Total direct spending	582,076	81,375	663,451	591,485

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2025 as required by the SORP 2015

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	202,778	37,625	240,403
Total direct spending	553,860	37,625	591,485

25 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Employee costs not included in direct costs				
Training, welfare, DBS & uniforms	14,650	-	14,650	4,791
Payroll fees and charges	1,789	-	1,789	1,420
Volunteer costs				
Volunteer costs	24,747	-	24,747	14,633
Premises Expenses				
Warehouse and premises costs	30,495	-	30,495	97,211
Cleaning and waste management	8,492	-	8,492	13,459
Premises repairs, renewals and maintenance	49,085	-	49,085	72,241
Administrative overheads				
Telephone, fax and internet	10,841	-	10,841	8,713
Stationery, postage and sundry office	2,486	-	2,486	2,381
Insurance, subscriptions and licences	17,478	-	17,478	11,118
Equipment expensed	2,626	-	2,626	-
Hire of equipment	3,870	-	3,870	3,960
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	85	-	85	-
Financial costs				
Bank charges	200	-	200	-
Depreciation & Amortisation in total for the period	27,070	-	27,070	27,363
Support costs before reallocation	193,914	-	193,914	257,290
Total support costs - Current Year	193,914	-	193,914	257,290
The basis of allocation of costs between activities is described under accounting policies				-

Neo Community

Detailed analysis of income and expenditure for the year ended 30 January 2025 as required by the SORP 2015

26 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	2,376	-	2,376	2,376
Total Governance costs	2,376	-	2,376	2,376

27 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total direct spending	582,076	81,375	663,451	591,485
Total support costs	193,914	-	193,914	257,290
Total Governance costs	2,376	-	2,376	2,376
Total charitable expenditure	778,366	81,375	859,741	851,151

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total direct spending	553,860	37,625	591,485
Total support costs	257,290	-	257,290
Total Governance costs	2,376	-	2,376
Total charitable expenditure	813,526	37,625	851,151