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**Speke Children's Environment Committee**

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**INDEPENDENTLY EXAMINED ACCOUNTS**

**FOR THE YEAR ENDED 31/03/2023**

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**Prepared By:**

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Chartered Certified Accountants  
Unit 17 Mersey House  
Matchworks Estate, 140 Speke Road  
Liverpool  
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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES**

Paula Shaw  
Marie Lewtas  
Mark William Ord  
Mary Rasmussen  
Ann Beattie  
Susan Roberts  
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Donna Shaw

**REGISTERED OFFICE**

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Liverpool  
L24 0TR

**CHARITY NUMBER**

1193878

**INDEPENDENT EXAMINER Julie Guinan FCCA**

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**ACCOUNTS**  
**FOR THE YEAR ENDED 31/03/2023**

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**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

The Trustees present their report and accounts for the year ended 31/03/2023

**PRINCIPAL ACTIVITIES**

The principal activity of the Charity in the year under review was the provision of facilities for recreation and other leisure time occupation for children resident in Speke.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

Speke Children's Environmental Committee was originally constituted under a Constitution dated 21 August 1975 and became a registered charity (504979) on 10 March 1976. On the 22 March 2021 the organisation formally changed its constitution to become a Charitable Incorporated Organisation (CIO). This required the existing Charity Commission registration to be closed and a new one opened (1193878). All assets, liabilities and commitments (financial or otherwise) were automatically transferred. The trustees took the opportunity to update its registration, which sets out the objectives and powers under which it is governed, although its core purpose and values remain unchanged.

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Committee set and approve the policy, procedures and operations of the charity, which are then implemented by the staff. The Committee meets quarterly throughout the year and in between scheduled meetings as required.

The Centre Manager (Kimberley Preston) is responsible for the delivery of the Charity's objectives and the day-to-day operational management of the Charity.

The Programme Coordinator (Michael Carey), works to the Board providing advice and guidance on future planning, finance and funding as well as supporting the Centre Manager with the strategic, administrative and continued development of the service.

The remuneration of key personnel is benchmarked with Charities of a similar size and activity to ensure that the remuneration is set fairly and in line with that generally paid for similar roles.

Appointment of Trustees:

Trustees are elected annually at the Annual General Meeting.

The Charity seeks to have a wide range of skills and experience on its Committee, contained within a small number of individuals. Applications are welcome from potential Committee members regardless of, for example, ethnic origin or disability. Normally Trustees are recruited either by a referral by an existing member or by direct approaches from individuals.

**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

Skills audits of Committee members are conducted and any identified training needs provided. All new Trustees are given a detailed introduction to the Charity and provided with key important documents including the Constitution, Financial Statements, Business Plan, Safeguarding Training and Policy Statements.

**OBJECTS OF THE CHARITY**

The objectives of Speke Children's Environment Committee shall be the provision of facilities and services for recreation and other leisure time occupation for children and young people in Speke and its environs,

- a) Of which such children and young people have need by reason of their youth, ill health, disability, poverty or social disadvantage.
- b) Which will improve the quality of life for such children by promoting their educational, physical, cultural and mental well-being.
- c) That they develop civic responsibility, promote equality and shared values, appreciate the environment and become good citizens
- d) To provide, maintain and equip a playground, playgrounds affording opportunities for freeplay, organised activities, adventure and enterprise.

**Mission Statement**

Speke Children's Environment Committee is committed to utilising its skills, knowledge and experience in making provision for children's play, leisure and recreational needs.

S.C.E.C will establish, promote and support children's play through the adventure playground environment (namely, Speke Adventure Playground). The Adventure Playground is an open access play facility, providing positive diversionary activities for children and young people aged 0-16 years regardless of ability, ethnicity, cultural and social economic status. We aim to raise the self-esteem and independence of the children and young people who use the Adventure Playground by providing an environment in which they can take risks and challenge themselves. The Adventure Playground is fully staffed by experienced play workers who facilitate play opportunities such as art and crafts, sports, games, music and drama. We regularly consult our users and include their ideas in our programme planning. This is reinforced by the Youth Forum who meet regularly throughout the year to review delivery and share their thoughts, feelings and ideas, which are then presented to the Management Committee to inform future decision making.

From January 2021, S.C.E.C after securing additional funding through the Steve Morgan Foundation was able to expand its reach by opening two satellite centres in east and west Speke operating through All Saints and St Ambrose church halls in addition to providing detached youth work on the streets. This was a direct response to redress a significant reduction in play and youth services following the withdrawal of core services previously provided by partners. This means S.C.E.C is now the go to organisation for play and youth in Speke and is the sole provider of free accessible play and youth services.

**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

S.C.E.C will also continue to work with other agencies in pursuit of a quality play experience for all children, working alongside partner agencies to support children with disabilities to play and socialise with their mainstream peers. This helps to break down preconceived ideas which often surround disability thus making a truly inclusive accepting society.

S.C.E.C actively promotes the principles of equality and diversity.

Our themed activities promote and involve Art Culture and Diversity, Active Citizenship, Challenging Anti-Social Behaviour and Understanding Crime, Health and Well-Being, Equality and Diversity and Being Me!

**REVIEW OF ACHIEVEMENTS AND PERFORMANCE**

The delivery plan theme for 2022/23 was Speke Out Against Crime and although much of our work is cross cutting this focus helps to drive and influence our ambition and delivery. This year the centre recorded 12,516 attendances as oppose to 8,579 during the previous year, which was still limited due to Covid19, partial lockdowns and some restrictions.

The Speke Out Against Crime delivery plan over and above our wider provision aims to deliver targeted activities and projects that raise awareness and address issues around crime and its impact on society. This would include; gang culture, gun and knife crime, county lines, anti-social behaviour, substance abuse, addiction, cultural diversity, discrimination and acceptance. The following helps describe our delivery and the services provided to the young people of Speke:

- Social Issues, Change and Cultural Diversity:

Continuing our themed work to empower and share information with young people to inform their understanding and decision making the Speke Out Against Crime delivery plan identified a programme of activities to guide delivery. The project built on previous learning and used various approaches. The Gun and Gang play tackled knife crime and gang culture through a drama, which delivered a punchy performance at 3x events at the Town Hall, Epstein Theatre and Parklands Library. The latter kickstarted the public crime touring exhibition, which showcases large art pieces; The Heart, Globe and a Video Wall that challenge diversity, knife crime and racism. An 8x week programme working with CELLS and our older youth covered topics that included; Joint Enterprise, County Lines and Prison Life amongst others. Diversity was further explored through attendance at the Liverpool Pride March and a presentation from LFC Supporters Club on their Rainbow Laces initiative.

Our annual questionnaires told us that 93% of those participating in crime projects said they enjoyed it and 57% felt it helped them to better understand the dangers, i.e. gangs, knife and hate crimes. With 60% of parents reporting they had noticed an increased awareness in their child's attitude towards crime.

- Arts, Cultural and Diversity:

**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

Understanding that art is a powerful tool for self-expression, growth and learning and residing in Liverpool where culture is a key strategic driver for the City, we aim to harness this momentum to explore diversity, communities and people. This was achieved this year using different art techniques to tell stories allowing the young-people to express themselves. Highlights included; Speke Hall, Slavery Museum visits, Venny Pride, Liverpool, Pride March, black history month workshops and the world Reimagined international arts project, all contributed to learning and supported City Centre links and greater understanding. This runs alongside less structured arts and crafts sessions as young people enjoy the freedom to use their own imagination and feel a sense of pride on their own work.

**- Personal Development:**

Supporting the growth and development of our young people is a core aim achieved through structured activities, free play and targeted projects, which we were still able to achieve. Exploring important social issues are valuable for supporting citizenship, personal growth and understanding. Sessions delivered included; Venny in Bloom, DJ Workshops and Army Awareness Day, All About Me helped promote either personal aspirations, self-confidence and self-worth.

Funding was also secured to provide a mental health support worker to assist with mental health, which will help support young people in need whilst providing a wider holistic programme to support emotional well-being and grow self-confidence.

Parent satisfaction questionnaire recorded that 97% noticed increases in their child's self-confidence identifying, learning, socialising, increased activity and staff relationships as being key contributing factors. Young people also Have their say and can contribute towards project development, monitoring and evaluations through our youth forums and annual questionnaires.

**- Diversionsary Activities:**

This year we were able to reinstate a programme of trips, excursions and residentials. These were so important as many families had not had the opportunity to leave Speke since the start of the pandemic. This year we delivered 20 trips and 2 residentials that targeted school holidays and mischief night and included; Skipton, Ninja Warriors, Air Unlimited, Theatre trips, Liverpool tour, Blackpool, Wepre, Gulliver's World and Haigh Hall in Wigan. Our 2021 annual survey continued to show that young people rank residentials and trips as one of their favourite activities, with many saying that they have limited opportunities to leave Speke.

**- Health and Well Being:**

Being healthy remains a key focus and we continue to provide activities that encourage our young people to think about what they eat and about making healthier lifestyle choices. Cookery sessions were delivered through the centre with 61 healthy eating sessions and the creation of a new cookery club. Funding to support a Mental Health Worker was approved to support mental health and well-being in the coming years, whilst, Grow Speke, a horticultural project engaged young-people with nature and gardening.

**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

**- Meals for All:**

Food poverty remains a growing problem in Speke and we maintained a free food offer to young people during our after-school programme. Funding from HAF enables food to be available during the school holiday programmes and Steve Morgan helps support satellite and detached. Across all services this equates to on average over 8,200 meals per year; we aim to ensure that no child goes hungry.

**- Being Active:**

Supporting physical activity is achieved through the playground, free-play and organised structured sessions. Valued by the young people sport and being active remains popular and remains a key focus and is important due to high obesity levels, therefore Being active is a high priority, with our staff delivering a comprehensive programme featuring; Around the World, a world cup football tournament, circuit training, rave and bounce, new play equipment, free-play, multi-sports (rugby and badminton), and popular team games (manhunt, splat and dodgeball). Collectively, these sessions, showcase our commitment to promoting active and healthy lifestyles within our community. Community Splash, enabled young people from Speke and Afghanistan refugees to complete sporting events and to learn from each other.

**- Celebratory Events:**

Child poverty means some children have limited opportunities to experience and enjoy every day celebratory events and national festivities so to bridge poverty and ensure inclusion we held 14x key events that included; Christmas, Halloween, Easter, Chinese New Year, Neighbours Day, Valentine's Day and Shrove Tuesday.

**- Creativity and Participation:**

Art remains a popular and valued part of our offer, supporting self-expression, creativity and personal satisfaction, whilst building confidence and enabling individual identity. We delivered 200 arts and craft sessions supporting creativity, with arts sessions including the world reimagined (A national arts education project about transatlantic slavery) that allowed young-people to create Speke's community globe, exploring local links with slavery, gun and gang play rehearsals and I'm in the Venny get me out of here. These special projects worked across different genres including; drama, social media, visual art and design and provided unique opportunities and access to creative professionals enabling new learning, skills and experiences.

**- Free Play:**

Annual surveys, completed by our young people, repeatedly rank free play as their favourite activity. Our delivery included after school, weekend, youth club, detached and holiday programmes, which all enable and encourage free play. This underpins our core delivery by promoting, positive childhood experiences, play, imagination, exploration and friendships. Feedback also told us that 84% of the young people recognised that free play kept them active for 30 minutes plus, so it is also a crucial part of their wider health and well-being. We therefore continue to promote free play as well as using a carrot and stick approach to increase engagement and participation in wider social projects and programmes from which the young people benefit.

**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

**- Business Planning:**

The Charity held 5x management meetings, submitted its independently examined accounts and held its annual AGM. The existing Chair and Treasurer continued in their roles. The organisation developed its Arts, Cultural and Diversity Delivery Plan to help target social issues and to direct the annual delivery. We held 5x Youth Forums, regularly reviewed/updated our policies, completed new risk assessments, reimagined our delivery model, completed annual satisfaction monitoring, pursued and secured funding and updated the organisations sustainability plan. Our branding was refreshed and a new website launched. Staff training was undertaken including NVQ accreditations. Partnership work continued with many attending a strategic meeting to discuss need and future delivery, especially as some core funding was finishing and this confirmed their commitment and they supported the need for a longer-term business plan.

Now the sole surviving provider of free play and youth services in Speke, the local authority has also cut direct delivery, but still provides us with a youth grant. However it must be recorded that over time inflation, national pay rises and wider cost-of-living impacts means we continue to become progressively worse off, yet the funding we receive from all partners does not increase at the same pace.

**PUBLIC BENEFIT**

Our activities deliver public benefit by the facilities and activities being accessible and targeted at all Children, Families and Carers in the area we serve. We believe that play is an enriching and crucial part of children's lives necessary for their holistic development. We provide a safe fun stimulating supportive environment for Children, Families and Carers which is free to access with no time limit thereby delivering public benefit. Social services also praise staff for support provided to those families with particular needs highlighting the difference we make to individual lives.

**FINANCIAL REVIEW**

The results for the period and the Charity's position at 31 March 2023 are shown in the attached financial statements. Total incoming resources were £221,156 (2022 £301,703, of which £99,959 were funds transferred in from the unincorporated charity Speke Children's Environment Committee (registered charity number 504979) upon its closure). Total resources expended were £201,717 (2022 £180,630) resulting in net incoming resources for the period of £19,439 (2022 £121,073) - net incoming resources on the unrestricted funds of £3,570 (2022 £58,963) and net incoming resources on the restricted funds of £15,869 (2022 £62,110). At 31 March 2023 the balance on the unrestricted funds was £62,533 (2022 £58,963) and the balance on the restricted fund £77,979 (2022 £62,110) being £140,512 (2022 £121,073) total funds. The restricted funds of £77,979 comprise £53,105 of restricted revenue funds for future project spend, and £24,874 Capital Funds invested in the new mini-bus.

The Charity occupies premises provided by Liverpool City Council within a negotiated relocation programme to facilitate Speke District regeneration in 2002. However, the longer term detail of this agreement is being determined. No value is placed on the premises in the Financial Statements.

**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

**RISK MANAGEMENT**

For each project/activity we produce a detailed risk assessment. Monitoring of the identified risks is in place and the regularity of review for each is established. Fund raising sufficient resources to cover costs and deliver services is a managed risk through a strategic Sustainability Plan regularly monitored by the Committee.

**RESERVES POLICY**

Though the Charity operates on a not-for-profit basis, the Charity will endeavour to provide for financial stability and sustainability by maintaining a free reserve. Based upon 12 months' running costs, the Trustees estimate that the Charity will require an ideal free reserve of £120,000 to sustain its operations at the current level over a period when one major funding stream ends and a new one commences. Actual free reserves at 31 March 2023 were £62,533 and current business plans indicate the Charity has sufficient resources for planned activity but fund raising and the development of the reserve is an ongoing objective for financial stability and sustainability.

**FUTURE PLANS**

The Charity is looking to develop an ambitious business plan that captures both revenue and capital aspirations that will deliver a strong and robust foundation to reimagine the facility and services provided to support play and youth for future generations. This will drive the boards vision and provide a sound robust financial model against which funders can invest, showcasing community voices, needs and solutions. This will also identify new staffing requirements and consolidate progress already achieved to date, further helping us to redress both the reduced play and youth provision and targeted investment in Speke over the last 10 years.

**EVENTS SINCE THE YEAR END**

Wider projects have been reinstated and the Delivery Plan Arts, Culture and Diversity, has been guiding our work. The summer programme delivered targeted activities, open access, popular residentials, trips and excursions.

Special projects supported Liverpool as host City to Eurovision, which developed into a series of projects under the banner solidarity, which included public art that showed support for Ukraine and Remembrance Day. Wider developments supported the introduction of targeted activities around disability provision and project nights that involved drama, a regular science night delivered in partnership with Liverpool University and a cookery club.

Business development was key as current funding arrangements in many cases were due to expire and following a strategic review meeting a robust business plan and financial model has been developed based on consultations and continuous monitoring. This included a revenue plan for sustainability and a capital vision for a new facility that would become a hub for all youth provision. Consequently, working with an architect the young people helped create plans that have now been submitted for approval. A presentation entitled, Beyond the Barricades was given at the request of the Lord Mayor to dispel myths, highlight real issues and to showcase the solutions we provide in supporting the young people in Speke.

FOR THE YEAR ENDED 31/03/2023

**TRUSTEES' REPORT**

**VOLUNTEERS**

Volunteers are a valuable resource for the Charity. This includes the Trustees, specific projects volunteers and individuals undertaking work placement opportunities. During this year we delivered our inhouse Elsie Massam Volunteer Programme, which provided training and volunteer placements for five local residents.

**TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity Law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and Applicable Law).

Under Charity Law the trustees must not approve the financial statements until they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net incoming or outgoing resources of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgments 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.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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 names of the Trustees who held office during the year are noted on page 1.

This report was approved by the Board of Trustees on 11/12/2023



**FOR THE YEAR ENDED 31/03/2023**

**TRUSTEES' REPORT**

Paula Shaw  
Trustee

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/03/2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPEKE CHILDREN'S ENVIRONMENT COMMITTEE**

I report on the accounts of the charity for the year ended 31/03/2023 .

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Charity'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.

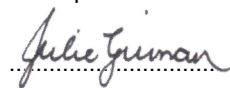
**INDEPENDENT EXAMINERS STATEMENT**

The charity's gross income did not exceed £250,000. I am qualified to undertake the examination by being a qualified member of ACCA.

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

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 to be reached.



..... Independent Examiner Julie Guinan FCCA

Date: 11/12/2023

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Chartered Certified Accountants  
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**Statement of Financial Activities  
for the year ended 31/03/2023**

|                                      |                           |                         | <b>2023</b>    | <b>2022</b>    |
|--------------------------------------|---------------------------|-------------------------|----------------|----------------|
|                                      | <b>Unrestricted funds</b> | <b>Restricted funds</b> | <b>Total</b>   | <b>Total</b>   |
|                                      | <b>£</b>                  | <b>£</b>                | <b>£</b>       | <b>£</b>       |
| <b>Income</b>                        |                           |                         |                |                |
| Income from generated funds          |                           |                         |                |                |
| Income from charitable activities    | 8,582                     | 212,574                 | 221,156        | 301,703        |
| <b>Total Income</b>                  | <b>8,582</b>              | <b>212,574</b>          | <b>221,156</b> | <b>301,703</b> |
| <b>Expenses</b>                      |                           |                         |                |                |
| Costs of generating funds            |                           |                         |                |                |
| Expenditure on Charitable activities | 5,012                     | 196,705                 | 201,717        | 180,630        |
| <b>Total Expenses</b>                | <b>5,012</b>              | <b>196,705</b>          | <b>201,717</b> | <b>180,630</b> |
| <b>Net Income</b>                    | <b>3,570</b>              | <b>15,869</b>           | <b>19,439</b>  | <b>121,073</b> |
| <b>Net movement in funds:</b>        |                           |                         |                |                |
| <b>Net income for the year</b>       | <b>3,570</b>              | <b>15,869</b>           | <b>19,439</b>  | <b>121,073</b> |
| Total funds brought forward          | 58,963                    | 62,110                  | 121,073        | -              |
| <b>Net funds carried forward</b>     | <b>62,533</b>             | <b>77,979</b>           | <b>140,512</b> | <b>121,073</b> |

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

**BALANCE SHEET AT 31/03/2023**

|                                                       | Notes | 2023<br>£      | 2022<br>£      |
|-------------------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                                   |       |                |                |
| Tangible assets                                       | 3     | 24,874         | 33,165         |
| <b>CURRENT ASSETS</b>                                 |       |                |                |
| Debtors (amounts falling due within one year)         | 4     | 550            | 27,407         |
| Cash at bank and in hand                              |       | <u>126,456</u> | <u>111,548</u> |
|                                                       |       | 127,006        | 138,955        |
| <b>CREDITORS: Amounts falling due within one year</b> | 5     | <u>11,368</u>  | <u>51,047</u>  |
| <b>NET CURRENT ASSETS</b>                             |       | 115,638        | 87,908         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |       | <u>140,512</u> | <u>121,073</u> |
| <b>RESERVES</b>                                       |       |                |                |
| <b>Unrestricted funds</b>                             | 6     |                |                |
| General fund                                          |       | 62,533         | 58,963         |
| <b>Restricted funds</b>                               | 7     | <u>77,979</u>  | <u>62,110</u>  |
|                                                       |       | <u>140,512</u> | <u>121,073</u> |

Approved by the board of trustees on 11/12/2023 and signed on their behalf by



Paula Shaw  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/03/2023**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**1b. Incoming Resources**

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

**1c. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charitable company and are recognised accordingly.

**1e. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

**1f. Depreciation**

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

Commercial Vehicles

straight line 25 %

**1g. Pension Costs**

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

**1h. Turnover**

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

**1i. Income Recognition**

Items of income are recognised and included in the accounts when all of the following are met: (1) The charity has entitlement to the funds; (2) Any performance conditions attached to the income have been met or are fully within the control of the charity; (3) There is sufficient certainty that receipt of the income is considered probable and (4) The amount can be measured reliably.

**1j. Policy For Preparation Of Accounts**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts. The Trustees confirm that they have looked at a period of more than 12 months from the date of signing the accounts.

**1k. Debtors Policy**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discount due.

**1l. Creditors And Provisions Policy**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a 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 value amount after allowing for any discount due.

**1m. Cash At Bank And In Hand Policy**

Cash at bank and in hand includes cash and short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 1n. Financial Instruments Policy

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

## 2. PENSION CONTRIBUTIONS

|                       | 2023         | 2022          |
|-----------------------|--------------|---------------|
|                       | £            | £             |
| Pension contributions | 7,220        | 18,797        |
|                       | <u>7,220</u> | <u>18,797</u> |

The Charity had four permanent staff and ten part-time employees during the year.

## 3. TANGIBLE FIXED ASSETS

|                         | Commercial<br>Vehicles<br>£ | Total<br>£    |
|-------------------------|-----------------------------|---------------|
| <b>Cost</b>             |                             |               |
| At 01/04/2022           | 33,165                      | 33,165        |
| At 31/03/2023           | <u>33,165</u>               | <u>33,165</u> |
| <b>Depreciation</b>     |                             |               |
| For the year            | 8,291                       | 8,291         |
| At 31/03/2023           | <u>8,291</u>                | <u>8,291</u>  |
| <b>Net Book Amounts</b> |                             |               |
| At 31/03/2023           | <u>24,874</u>               | <u>24,874</u> |
| At 31/03/2022           | <u>33,165</u>               | <u>33,165</u> |

## 4. DEBTORS

|                                      | 2023       | 2022          |
|--------------------------------------|------------|---------------|
|                                      | £          | £             |
| Amounts falling due within one year: |            |               |
| Other debtors                        | 550        | 27,407        |
|                                      | <u>550</u> | <u>27,407</u> |

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | <b>2023</b>   | <b>2022</b>   |
|------------------------------|---------------|---------------|
|                              | <b>£</b>      | <b>£</b>      |
| Taxation and social security | 2,596         | 2,596         |
| Other creditors              | 8,772         | 48,451        |
|                              | <u>11,368</u> | <u>51,047</u> |

**6. UNRESTRICTED FUNDS**

|              | <b>Brought forward</b> | <b>Incoming resources</b> | <b>Outgoing resources</b> | <b>Transfers</b> | <b>Carried forward</b> |
|--------------|------------------------|---------------------------|---------------------------|------------------|------------------------|
|              | <b>£</b>               | <b>£</b>                  | <b>£</b>                  | <b>£</b>         | <b>£</b>               |
| General fund | 58,963                 | 8,582                     | (5,012)                   | -                | 62,533                 |
|              | <u>58,963</u>          | <u>8,582</u>              | <u>(5,012)</u>            | <u>-</u>         | <u>62,533</u>          |

## 7. RESTRICTED FUNDS

|                                                                                     | Brought<br>forward | Incoming<br>resources | Outgoing<br>resources | Transfers | Carried<br>forward |
|-------------------------------------------------------------------------------------|--------------------|-----------------------|-----------------------|-----------|--------------------|
|                                                                                     | £                  | £                     | £                     | £         | £                  |
| City of Liverpool via Five Children & Families Trust                                | -                  | 43,790                | (42,390)              | -         | 1,400              |
| Small Project Grants                                                                | 195                | -                     | (195)                 | -         | -                  |
| Channelled Grants                                                                   | 1,000              | -                     | -                     | -         | 1,000              |
| Holiday Activities and Food Programme (Multiple Funders including HAF, MPAC & LCVS) | 1,421              | 55,500                | (48,921)              | -         | 8,000              |
| Henry Smith Foundation                                                              | -                  | 34,300                | (34,300)              | -         | -                  |
| Police Crime Commissioner                                                           | 1,000              | 5,000                 | (5,375)               | -         | 625                |
| BBC Children in Need                                                                | -                  | 29,757                | (9,096)               | -         | 20,661             |
| Steve Morgan Foundation                                                             | 5,710              | 28,800                | (34,510)              | -         | -                  |
| Liverpool City Council: Mayoral Neighbourhood Fund                                  | 7,319              | 10,877                | (9,840)               | -         | 8,356              |
| Building Fund                                                                       | 6,637              | -                     | -                     | -         | 6,637              |
| South Liverpool Homes                                                               | 8,711              | 4,550                 | (4,549)               | -         | 8,712              |
| Children in Need/DCMS                                                               | 30,117             | -                     | (7,529)               | -         | 22,588             |
|                                                                                     | <u>62,110</u>      | <u>212,574</u>        | <u>(196,705)</u>      | <u>-</u>  | <u>77,979</u>      |

### City of Liverpool via Five Children & Families Trust

Funds to support the delivery of the youth and play services in Speke

### Small Project Grants

Funds for children's activities and events

### Channelled Grants

Funds for a young people's drama project

## 7. RESTRICTED FUNDS

### **Holiday Activities and Food Programme (Multiple Funders including HAF, MPAC & LCVS)**

Funds to deliver food and activities during the summer holiday programmes

#### **Henry Smith Foundation**

Salary support

#### **St. Ambrose Youth Base**

Funding for activities with young people

#### **Police Crime Commissioner**

Funds for delivering children's activity

#### **BBC Children in Need**

Funds for delivering children's activity

#### **Steve Morgan Foundation**

Funds to deliver satellite services in east and west Speke and provide a part time detached youth work service

#### **Liverpool City Council: Mayoral Neighbourhood Fund**

Funds for delivering children's activities and resources

#### **Building Fund**

Funds for building maintenance and emergencies

#### **South Liverpool Homes**

Funding for activities with young people including a £2,286 contribution to Minibus invested in fixed assets

#### **Community Foundation - High Sherriff**

Funds for special projects

#### **Children in Need/DCMS**

Capital funds for a minibus and invested in fixed assets

## 8. RELATED PARTY TRANSACTIONS

Mary Rasmussen, a Trustee, is a Liverpool City Councillor and the Charity received funding for charitable activities from Liverpool City Council in 2022/2023 of £54,667 (2021/2022 £57,880).

Ann Beattie, a Trustee, received £1,215 in 2022/2023 for professional services.

## **9. NET ASSETS BY FUND**

|                                  | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total<br/>Funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
| Tangible Fixed Assets            | -                             | 24,874                      | 24,874                 |
| Net Current Assets/(Liabilities) | 62,533                        | 53,105                      | 115,638                |
|                                  | <u>62,533</u>                 | <u>77,979</u>               | <u>140,512</u>         |

## **10. GENERAL INFORMATION**

Speke Children's Environment Committee (Registered Charity Number 1193878) is a charitable incorporated organisation and incorporated in England and Wales. Its registered office is 54 Conleach Road, Speke, Liverpool, L24 0TR. The accounts are stated in sterling, the functional currency of the company.

## **11. TAX STATUS**

Speke Children's Environment Committee is a registered charity and all the activity is in furtherance of our charitable objects therefore we claim exemption from corporation tax.