

Charity number: 1193878

Speke Children's Environment Committee

INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31/03/2024

Prepared By:

Harvey Guinan LLP
Chartered Certified Accountants
Unit 17 Mersey House
Matchworks Estate, 140 Speke Road
Liverpool
Merseyside
L19 2PH

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2024**

TRUSTEES

Paula Shaw
Marie Lewtas (resigned)
Mark William Ord
Mary Rasmussen
Ann Beattie
Susan Roberts
Linda Farrelly
Donna Shaw
Kimberley Preston (appointed 2 September 2024)

REGISTERED OFFICE

54 Conleach Road
Speke
Liverpool
L24 0TR

CHARITY NUMBER

1193878

INDEPENDENT EXAMINER Julie Guinan FCCA

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Speke Children's Environment Committee

**ACCOUNTS
FOR THE YEAR ENDED 31/03/2024**

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FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31/03/2024

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 Environment Committee was first registered on 21st August 1975 and became a registered charity (504979) on 10 March 1976 and changed to a Charitable Incorporated Organisation (1193878) on the 22nd March 2021. Throughout these changes all assets, liabilities and commitments (financial or otherwise) were automatically transferred, objectives and powers were updated, however 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 Business and Programme Manager (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 Centre Manager (Kimberley Preston) is responsible for the delivery of the Charity's objectives and the day-to-day operational management of the Charity. This post became vacant in December 2024 and these duties were picked up by the Business and Programme Manager in the interim.

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 appointed, as per the terms of its Constitution, which allows members to stand for a 3-year term before needing to be re-elected.

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. Trustees can be recruited by referral or by direct approaches from individuals.

FOR THE YEAR ENDED 31/03/2024

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 is 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 young people's play through the adventure playground environment (namely, Speke Adventure Playground and designated satellite centres). The service provides open access play and youth facilities, positive diversionary activities and on the whole targets 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 those attending by providing an environment in which they can take risks, learn and challenge themselves. The organisation is fully staffed by experienced play and youth workers who facilitate opportunities such as art and crafts, sports, games, music and drama whilst also providing a safe place to chill. We regularly consult our users and stakeholders through annual partnership forums and annual satisfaction questionnaires and include their ideas in our planning. This is reinforced by our Youth Forum who meet regularly to review delivery and share their thoughts, feelings and ideas, which help to keep us relevant and guides our wider decision making.

From January 2021, S.C.E.C after securing funds from the Steve Morgan Foundation were able to expand our 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 both on the streets and a targeted youth club. This was a direct response to redress need borne from a significant reduction in play and youth provision in the area following the withdrawal of services previously delivered by other partners. Consequently, we are now the sole provider and have become the go to organisation for all free accessible play and youth services in Speke.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

S.C.E.C works in partnership with other agencies in pursuit of a quality play and youth 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.

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 2023/24 was Arts Culture and Diversity 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 12,314 visits from 1,452 unique attendees.

The delivery plan delivered targeted activities and projects that raised awareness and used creativity to support personal development, broaden horizons and explored different cultures, people and opportunities. The following headlines help to describe our key achievements during 2023/24 and the services provided to the young people of Speke:

- Arts, Cultural and Diversity:

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 learn about others, whilst also expressing themselves.

The flagship project for 2023/24, Solidarity, split into 3 parts, which addressed the war in Ukraine, honoured fallen heroes, and supported unity. The first project used sustainable bamboo to build a 4 meter tall tower dressed in symbolic elements such as hearts, lights, ribbons, lanterns, and sunflowers to tell Ukraine's story and put the ongoing war into context. This also formed part of Liverpools wider Eurovision offer as it hosted the event in support of Ukraine. Exploring our own history was next and we crafted poppies and sunflowers from recycled plastic bottles to create a 2nd public art piece that cascaded down our building on Remembrance Sunday. Connected, the two projects referenced the social cost of war, evoked empathy and explained the importance of not forgetting and the ongoing significance of poppies. Attendance at Liverpool Pride's march and the creation of T-shirts and banners showed unity and tolerance whilst challenging discrimination.

A literacy project entitled Speke Tales ran throughout the summer and produced a magazine of short stories, which the young people enjoyed.

We also visited the WOW bus, which is a global movement reaching 63.5 million people each year through live and digital events, festivals, campaigns, and media. On board the bus was a workshop space, library, photo booth, recording studio, and lots of fun games and activities to start conversations. Our young people took part in a workshop that explored identity and the big and small changes they would like to see to make the world a better place, which involved social media, collage, poster design, and letter writing.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

Other highlights included; Chinese New Year hosting the Chinese dragons, Tik Tok videos, Diwali and black history month, which provided further opportunities to use art as a tool to explore, learn and celebrate. This ran alongside less structured art and crafts sessions as young people enjoy the freedom to use their own imagination and feel a sense of pride in their own achievements. Our special projects change each year and work across different genres which in 2023/24 focused on; social media, visual art and design providing unique opportunities and enabling new skills and experiences.

- Social Issues, Change and Cultural Diversity:

We continued our wider themed work to empower and share information with young people to help better inform their understanding and decision making. A key contributor was our Solidarity project, which span the whole year. CELLS, delivered targeted sessions exploring thematic programmes related to crime, exploitation and substance abuse, favoured by the young people they like the direct approach from this delivery partner.

Working with a community artist, we delivered a themed arts project based on earth day and national penguin day, in which she and the children produced a 3 foot penguin that was adorned with lights and a red heart. During which the artist challenged them on their knowledge of the environment and shared information on global warming and its impact on the planet.

Other sessions touched upon culture including a trip to the Chinese Pagoda, independent women, obesity and bullying. Our Speke Out Against Crime exhibition is now in its 2nd year of touring local library's and continues to raise awareness by showcasing our young people's art work with pieces that explored knife crime and diversity.

Our annual questionnaires told us that 97% of those participating in our creative and special projects said they enjoyed it and 87% feeling more confident.

- 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; Grow Speke, DJ Workshops and residencies that promoted independence and enabled that first stay away from home. These all helped to grow personal aspirations, self-confidence and self-worth. Delivered in partnership, Splice our targeted session held weekly provided a safe space for children with a disability or additional needs to benefit from the facility. During the year, Liverpool University delivered their popular mad science sessions

Funding had been secured to provide a mental health worker to assist with well-being, however, this has been delayed until, 2024/26 when the post will provide general and targeted support for young people whilst our core programmes engender a wider holistic approach to promote emotional well-being and personal development. Proactive work in advocating citizenship was important and activities undertaken included litter picking and several visits to Stockton Wood and Brushwood Centre, where young people interacted with the elderly residents, sang Christmas carols and made poppies as part of our remembrance project.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

Parent satisfaction questionnaires recorded that 94% 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.

- Diversionary Activities:

During the year we delivered a variety of trips, excursions and residential. These are important as many families suffer from hardship and some young people have limited opportunities to leave Speke. This year we delivered 23 trips and 2 residential that targeted school holidays and mischief night and included; Skipton, Ninja Warriors, Jump Inc, Theatre trips, Blackpool, Manley Mere, Wepre Park, Crocky Trail and BeWilderwood. Trips are youth based but on some we encourage families to attend as we recognise the importance of building happy childhood memories and the need for family units to be able to get away and spend quality time together. Our mini-bus also provided additional opportunities for local excursions for smaller cohorts of young people, such as Sefton Park, Acorn Farm and Speke Hall. It also allowed detached teams to better engage with disengaged young people. City Explores created opportunities for young people to learn more about their city its museums, waterfront and public spaces. Delivering a weekly detached youth club enabled us to reengage young people lost after the closure of partner services and ensured that they were provided with safe and warm alternatives to being on the streets.

- Health and Well Being:

Being healthy remains a key focus and we continued to provide activities that encouraged 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. Grow Speke explored recycling, being green and growing your own produce, and our in-house cookery club provided nutritional advice and was further supported by 3 display boards covering different aspects of healthy eating. Working in partnership with YPAS some children participated in a project to support their general and overall wellbeing, looking at confidence, resilience, anxiety, worry management and general wellbeing support.

- Meals for All:

Addressing food poverty in Speke we maintained our free food offer to young people during our after-school programme. Funding from HAF enabled this to be extended to school holiday programmes and Steve Morgan supported satellite and detached sessions. Across all services this equated to on average of over 6,000 meals, as we remain committed as a charity to ensure that no child goes hungry.

- Being Active:

Supporting physical activity was delivered through the playground, free-play and organised structured sessions. Valued by the young people sport and being active remained popular and stayed a key priority due to the high levels of childhood obesity in Speke. Staff delivered a comprehensive programme of activities featuring; sports tournaments, rave and bounce, dance, free-play, multi-sports (football and tennis), and popular team games (manhunt, splat and dodgeball). Collectively, these sessions, showcase our commitment to promoting active and healthy lifestyles within our community.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

- 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 23x 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 over 250 arts and craft sessions supporting being creative.

- 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, satellite, 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 94% of the young people recognised that free play kept them active, so this is 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.

- Business Planning:

The Charity held 3x management meetings, submitted its independently examined accounts and held its strategic partners meeting. The existing Chair and Treasurer continued in their roles. The organisation delivered its Arts, Cultural and Diversity Delivery Plan to help target social issues and direct the annual programme. Several funding streams ended, which was the catalyst for the 2024/2029 Business Plan and funding model against which new income was secured. This included a revenue plan for sustainability and a capital vision for a new facility that would become a hub for all youth provision. An architect was engaged to work with all stakeholders, including the young people, who turned the vision into a viable proposition and planning application, which included biodiversity assessments. Negotiations have been ongoing with the local authority regarding lease arrangements and we continue to be the custodian of the civic playground. Work also started on the 2024/25 Being Me plan. Beyond the Barricade was a presentation given by us at the Lord Mayor's Civic Ceremony to dispel myths, highlight real issues and to showcase the services and solutions we provide in Speke. We held 6x Youth Forums that reviewed our work and policies, initiated risk assessments, completed annual satisfaction monitoring and updated the organisations sustainability plan. Staff training was completed for compliance and development.

Now the sole surviving provider of free play and youth services in Speke, 2023/24 saw successful funding bids submitted. This has allowed us to reimagine our ambitions and the services delivered ensuring that they are tailored to meet the needs of our local community and in particular its youth. Equally and importantly, it also allowed us to address inflation, national pay rises and wider cost-of-living increases which have impinged our budgets.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

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 2024 are shown in the attached financial statements. Total incoming resources were £240,743 (2023 £221,156). Total resources expended were £219,448 (2023 £201,717) resulting in net incoming resources for the period of £21,295 (2023 £19,439) - net incoming resources on the unrestricted funds of £6,584 (2023 £3,570) and net incoming resources on the restricted funds of £14,711 (2023 £15,869). At 31 March 2024 the balance on the unrestricted funds was £69,117 (2023 £62,533) and the balance on the restricted fund £92,690 (2023 £77,979) being £161,807 (2023 £140,512) total funds. The restricted funds of £92,690 comprise £76,737 of restricted revenue funds for future project spend, and £15,953 Capital Funds invested in a 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.

RISK MANAGEMENT

For each project/activity we produce a detailed risk assessment. Monitoring of identified risks is in place and the regularity of review for each is established. Fundraising and Management forms part of every committee meeting, which ultimately ensures sufficient resources are available to cover costs and deliver services. Wider risk is also managed through a strategic Sustainability Plan, which is also 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 2024 were £69,117 and current business plans indicate the Charity has sufficient resources for planned activity but fundraising and the development of the reserve is an ongoing objective for financial stability and sustainability.

FUTURE PLANS

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

The Charity has moved from a bidding phase to delivery and will focus on building its services and effectively managing its multiple grants programmes. The new service will see the growth and ongoing development of our youth provision now open 5 nights a week including outreach provision to ensure participation is maintained. The lease arrangements need to be finalised with the local authority and our planning application approved. This will allow the capital ambitions of the business plan to be enacted, which includes the installation of new outdoor gym equipment in 2025/26. Mental health has equally become a key theme for the charity and we will embed this throughout our work, with a strong emphasis in 2024/26. A further ambition is to deliver a wider community project, Flying Pigs, which is currently undergoing consultation with key partners. Lastly 2025 is the Charity's 50th Anniversary and this has been reflected in the delivery plan with special projects, events and celebrations planned throughout the year.

The role out of a new neighbourhood management structure by the local authority has further supported increased partnership work as has a new targeted initiatives delivered by Cradle to Career, which we are likely to play a key role in delivering outcomes over the coming years.

The realisation of the 2024/29 business plan will now guide both revenue and capital aspirations that will collectively build a competitive and relevant play and youth service in Speke. This will be overseen by the board who will proactively manage income, expenditure and grant agreements, whilst ensuring delivery continues to reflect local voices and needs.

EVENTS SINCE THE YEAR END

Awaiting funding decisions delayed our recruitment, but with successful grant outcomes we have since employed new staff. New funding supported an enhanced youth offer, which extend opening and targeted the 13+ age group. The approved Being Me delivery plan guided delivery, including projects such as the Big Venny Sleepover, which raised awareness of homelessness as young people engaged with Whitechapel and slept in the centre for the night. Other main stay activities continued included SPLICE, detached youth clubs, satellite provision, residentials, excursions, Meals4All, science night and cookery club. A renewed working relationship with Everton in the Community saw the launch of a fashion project and a swimming and gym project has been delivered with Austin Rawlinson.

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.

FOR THE YEAR ENDED 31/03/2024

TRUSTEES' REPORT

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 24/01/2025



Paula Shaw
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2024

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 31/03/2024 .

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.



..... Julie Guinan FCCA, Independent Examiner

Date: 24/01/2025

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Speke Children's Environment Committee

**Statement of Financial Activities
for the year ended 31/03/2024**

			2024	2023
	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Income				
Income from generated funds				
Income from charitable activities	6,921	233,822	240,743	221,156
Total Income	6,921	233,822	240,743	221,156
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	337	219,111	219,448	201,717
Total Expenses	337	219,111	219,448	201,717
Net Income	6,584	14,711	21,295	19,439
Net movement in funds:				
Net income for the year	6,584	14,711	21,295	19,439
Total funds brought forward	62,533	77,979	140,512	121,073
Net funds carried forward	69,117	92,690	161,807	140,512

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

Speke Children's Environment Committee

BALANCE SHEET AT 31/03/2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	4	15,953	24,874
CURRENT ASSETS			
Debtors (amounts falling due within one year)	5	20,688	550
Cash at bank and in hand		<u>151,267</u>	<u>126,456</u>
		171,955	127,006
CREDITORS: Amounts falling due within one year	6	<u>26,101</u>	<u>11,368</u>
NET CURRENT ASSETS		145,854	115,638
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>161,807</u>	<u>140,512</u>
RESERVES			
Unrestricted funds	7		
General fund		69,117	62,533
Restricted funds	8	<u>92,690</u>	<u>77,979</u>
		<u>161,807</u>	<u>140,512</u>

Approved by the board of trustees on 24/01/2025 and signed on their behalf by



.....
Paula Shaw
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2024**

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 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 %
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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.

Speke Children's Environment Committee

2. DIRECTORS AND EMPLOYEES

Particulars of employees (including directors) are shown below:

Employee costs during the year amounted to:	2024	2023
	£	£
Wages and salaries	104,727	102,378
Pension costs	16,651	7,220
	<u>121,378</u>	<u>109,598</u>

The trustees do not receive remuneration for their services as trustees.

The Charity had 4 permanent staff and 10 part-time employees during the year. The aggregate remuneration of key management personnel (2) was £46,544. There were no other employees whose remuneration was £60,000 or more.

3. PENSION CONTRIBUTIONS

	2024	2023
	£	£
Pension contributions	16,651	7,220
	<u>16,651</u>	<u>7,220</u>

4. TANGIBLE FIXED ASSETS

	Commercial Vehicles £	Total £
Cost		
At 01/04/2023	33,165	33,165
At 31/03/2024	<u>33,165</u>	<u>33,165</u>
Depreciation		
At 01/04/2023	8,291	8,291
For the year	8,921	8,921
At 31/03/2024	<u>17,212</u>	<u>17,212</u>
Net Book Amounts		
At 31/03/2024	<u>15,953</u>	<u>15,953</u>
At 31/03/2023	<u>24,874</u>	<u>24,874</u>

Speke Children's Environment Committee

5. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	20,688	550
	<u>20,688</u>	<u>550</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	3,658	2,596
Other creditors	22,443	8,772
	<u>26,101</u>	<u>11,368</u>

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	62,533	6,919	(335)	-	69,117
	<u>62,533</u>	<u>6,919</u>	<u>(335)</u>	<u>-</u>	<u>69,117</u>

Speke Children's Environment Committee

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
City of Liverpool via Five Children & Families Trust	1,400	43,880	(45,280)	-	-
Small Project Grants	-	200	-	-	200
Channelled Grants	1,000	-	(1,000)	-	-
Holiday Activities and Food Programme (Multiple Funders including HAF, MPAC & LCVS)	8,000	53,355	(54,364)	-	6,991
Henry Smith Foundation	-	34,400	(34,400)	-	-
Police Crime Commissioner	625	-	(625)	-	-
BBC Children in Need	20,661	17,786	(26,613)	-	11,834
Steve Morgan Foundation	-	28,800	(28,800)	-	-
Liverpool City Council: Mayoral Neighbourhood Fund	8,356	10,950	(8,928)	-	10,378
Building Fund	6,637	-	-	-	6,637
South Liverpool Homes	8,712	5,550	(572)	-	13,690
Community Foundation - High Sherriff	-	2,500	-	-	2,500
Children in Need/DCMS (capital funding)	22,588	-	(7,529)	-	15,059
Keuleyan Grant Funding	-	5,000	-	-	5,000
LCC Culture Liverpool	-	2,000	(2,000)	-	-
John Moores Foundation	-	9,000	(9,000)	-	-
Locality - Levelling up grant	-	6,101	-	-	6,101
Community Foundation - Liverpool One Foundation	-	14,300	-	-	14,300
	<u>77,979</u>	<u>233,822</u>	<u>(219,111)</u>	<u>-</u>	<u>92,690</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

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

Police Crime Commissioner

Funds for delivering children's activity

BBC Children in Need

Funds for delivering children's activity including salary costs

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 contribution to Minibus invested in fixed assets

Community Foundation - High Sherriff

Funds for special projects

Children in Need/DCMS (capital funding)

Capital funds for a minibus and invested in fixed assets

Keuleyan Grant Funding

Funding for salary costs

LCC Culture Liverpool

Funding for creative and cultural projects with young people

John Moores Foundation

Funding for salaries

Locality - Levelling up grant

Community grant for developmental costs

Community Foundation - Liverpool One Foundation

Funding for staff salaries and oncosts

9. RELATED PARTY TRANSACTIONS

Mary Rasmussen, a Trustee, is a Liverpool City Councillor and the Charity received funding for charitable activities from Liverpool City Council of £56,830 (2023 £54,967), which includes £43,880 paid via the Five Children and Families Trust. Susan Roberts, a Trustee, is the manager of Five Children and Families Trust.

During the year, an emergency staff shortage occurred necessitating a response from the Board of Trustees to make temporary staffing arrangements drawing upon the qualifications, knowledge and skills of two Trustees who were former staff members. These were Ann Beattie who received a payment of £588 and Paula Shaw who received a payment of £784 for providing temporary services essential to the Charity's compliance with legislation and regulations governing safeguarding of children and young people the primacy of which is central to the values of the Board of Trustees who were clear that this action was in the best interests of the Charity.

After the year end a former employee, Kimberley Preston, returned as a Trustee and treasurer.

10. NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	-	15,953	15,953
Net Current Assets/(Liabilities)	69,117	76,737	145,854
	<u>69,117</u>	<u>92,690</u>	<u>161,807</u>

11. 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.

12. 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.

Speke Children's Environment Committee

13. INCOMING RESOURCES

	2024	2023
South Liverpool Homes	5,550	4,550
Police Crime Commissioner	-	5,000
Community Foundation	16,800	-
City of Liverpool via Five Children	43,880	43,790
BBC Children in Need	17,786	29,757
Henry Smith Foundation	34,400	34,300
Steve Morgan Foundation	28,800	28,800
Holiday Activities and Food Programme (Multiple Funders including HAF, MPAC & LCVS)	53,355	55,500
Liverpool City Council: Mayoral Neighbourhood Fund	12,950	10,877
Sundry Income and Donations	27,222	8,582
	<u>240,743</u>	<u>221,156</u>

Speke Children's Environment Committee

14. EXPENDED RESOURCES

	2024	2023
Activities, trips and projects	50,277	56,296
Insurance	6,587	6,089
Premises Costs	20,843	10,271
Staff Costs	121,586	110,141
Administration Costs	14,297	10,125
Governance	2,895	5,776
Activity and Play Equipment	2,963	2,609
Finance Costs	-	410
	<u>219,448</u>	<u>201,717</u>