



# **THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY**

## **FINANCIAL STATEMENTS AND TRUSTEES REPORT**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

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FOR THE YEAR ENDED 28 FEBRUARY 2022

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# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## LEGAL AND ADMINISTRATIVE INFORMATION

### FOR THE YEAR ENDED 28 FEBRUARY 2022

<b>Trustees:</b>	Mrs S L Kamati Mr J M Connard Mrs A Hindley
<b>Secretary:</b>	Miss C A Hindley
<b>Charity number:</b>	224654
<b>Charity Address:</b>	65 London Street Southport PR9 0TH
<b>Correspondence Address:</b>	151 Sefton Street Southport PR8 5DA
<b>Bankers:</b>	Royal Bank of Scotland 269 Lord Street Southport PR8 1PH
<b>Independent examiner:</b>	Lifestyles Accountancy Limited Chartered Accountants 39 Kirklees Road Southport PR8 4RB
<b>Solicitors:</b>	Cook and Talbot The Old Courthouse 2a Albert Road Southport PR9 0LE

# **THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 28 FEBRUARY 2022**

The trustees submit their annual report and financial statements for the year ended 28 February 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005 in preparing the annual report and financial statements of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a charitable trust which was registered on 26 August 1963. It is governed by its trust rules dated 3 February 1955 as amended 20 May 1993.

### **Recruitment and appointment of the trustees**

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted. Usually the board is unanimous in its decision but if that were not the case then a majority vote would prevail.

### **Trustee induction and training**

The current board of trustees provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

### **Risk management**

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is being undertaken by the trustees to ensure that all known risks are mitigated as effectively as possible.

Any event that takes place in the property owned by the charity is required to undertake a risk assessment which must be approved by the secretary before the event can take place.

### **Organisational structure**

The Southport and District Temperance Society is governed by its board of trustees that are responsible for the strategic direction and policy of the charity. The trustees also review performance on a 2-monthly basis and discuss implementation of policy as and when required.

The day to day responsibility for the provision of the services rests with the secretary. The secretary is responsible for ensuring that the charity delivers the services specified and that key performance indicators as set by the trustees are met.

# **THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY**

## **TRUSTEES' REPORT (continued)**

### **FOR THE YEAR ENDED 28 FEBRUARY 2022**

#### **OBJECTIVES AND ACTIVITIES**

##### **Objects of the charity**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The objects of the charity are to establish the education of all classes of persons in the principle and practice of temperance, by encouraging it in churches, schools and youth clubs. They are also to provide speakers in temperance knowledge and so forth, generally by promoting the principles of Christian citizenship, so advancing the moral, spiritual and physical welfare of the community.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Review and summary of the year**

Throughout the year the charity has continued to educate in accordance with its objects and this also includes being able to offer weekly alcoholics anonymous meetings every Saturday to help those in the local community who need help with alcohol addiction.

During the year the trustees have continued to invest in the repair work needed to the building that is both owned and used by the charity.

#### **FINANCIAL REVIEW**

##### **Review and summary of the year**

The charity had net incoming resources of £2,295 (2021 - net outgoing resources of £-40,395) for the year. This increase is almost entirely down to the local council grants that were payable to the charity during COVID-19 lockdowns.

##### **Principal funding sources**

The principal funding sources of the charity continue to be received from both the hire of the building and donations received and also now a charity shop has been set up to generate income.

##### **Reserves policy**

In order to maintain the day to day running of the charity the trustees have agreed that an amount of no less than 3 months running costs should be available in reserves at any one point in time. This amounts to an amount of around £8,000.

In the year to 28 February 2022 the amount available in free reserves was £54,573 (2021 - £52,278). These increased in the year due to the COVID-19 lockdown grants which were received and will be considered by the trustees as to their future use once the effects of COVID-19 start to subside more permanently.

All funds currently held by the charity are unrestricted.

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### PLANS FOR FUTURE PERIODS

#### General plans

The charity will continue its current programme throughout the year and aims to attract more support both financially and voluntarily in educating in the practice and principles of temperance.

#### Plans in response to risk review

The trustees are in the process of implementing the changes that they deem necessary as a result of the comprehensive risk review that took place last year. These changes are scheduled to continue take place over the next 12 months.

The charity is also continuing its investment in property repairs that the trustees deem necessary to maintain the building for the purpose of the charity.

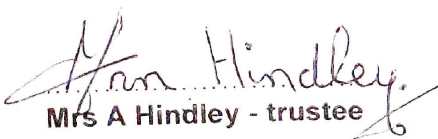
### STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping accounting records which 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.

This report was approved by the board of trustees on 21 November 2022 and signed on its behalf by:

  
Mrs A Hindley - trustee

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

### FOR THE YEAR ENDED 28 FEBRUARY 2022

We report on the financial statements of the charity for the year ended 28 February 2022, which are set out on pages 6 to 11.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to our attention.

#### Basis of independent examiner's statement

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Daniel Styles (Independent examiner)**  
for and on behalf of Lifestyles Accountancy Limited

**Dated:** 28 December 2022

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 28 FEBRUARY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income:					
Donations and gifts	2	15,555	-	15,555	17,887
Activities for generating funds:					
Local council grants	3	19,622	-	19,622	50,671
Insurance claims		-	-	-	1,600
Investment income	4	10	-	10	64
<b>TOTAL INCOMING RESOURCES</b>		<b>35,187</b>	<b>-</b>	<b>35,187</b>	<b>70,222</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	5	32,792	-	32,792	29,442
Governance costs	6	100	-	100	385
<b>TOTAL RESOURCES EXPENDED</b>		<b>32,892</b>	<b>-</b>	<b>32,892</b>	<b>29,827</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>2,295</b>	<b>-</b>	<b>2,295</b>	<b>40,395</b>
Fund balances at 1 March 2021		851,770	-	851,770	811,375
Fund balances at 28 February 2022		<b>854,065</b>	<b>-</b>	<b>854,065</b>	<b>851,770</b>

The notes on pages 8 to 11 form part of these financial statements.



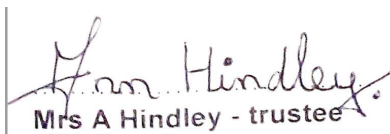
# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## BALANCE SHEET

AS AT 28 FEBRUARY 2022

	Notes	Total funds 2022 £	Total funds 2021 £
<b>FIXED ASSETS</b>			
Tangible assets	7	799,492	799,492
		<u>799,492</u>	<u>799,492</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		54,873	52,763
		<u>54,873</u>	<u>52,763</u>
<b>CURRENT LIABILITIES</b>			
Accruals		300	485
		<u>300</u>	<u>485</u>
<b>NET CURRENT ASSETS (Free reserves)</b>		<u>54,573</u>	<u>52,278</u>
<b>TOTAL NET ASSETS</b>		<u><b>854,065</b></u>	<u><b>851,770</b></u>
<b>FUNDS</b>			
Restricted funds	8	-	-
Unrestricted funds		854,065	851,770
<b>TOTAL FUNDS</b>		<u><b>854,065</b></u>	<u><b>851,770</b></u>

Approved and signed on behalf of the board on 21 November 2022 by:

  
 Mrs A Hindley - trustee

The notes on pages 8 to 11 form part of these financial statements.

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 1 ACCOUNTING POLICIES

#### a Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the FRSSE Statement of Recommended Practice (FRSSE SORP), "Accounting and Reporting by Charities" published in March 2015.

#### b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

#### c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

#### d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

#### e Fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including and incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land and buildings - nil

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 2 VOLUNTARY INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Donations and gifts:</b>				
Hall	9,415	-	<b>9,415</b>	7,438
Shops	3,180	-	<b>3,180</b>	2,860
Flats	-	-	-	2,800
Car park	2,960	-	<b>2,960</b>	4,728
Other	-	-	-	61
	<u>15,555</u>	<u>-</u>	<u><b>15,555</b></u>	<u>17,887</u>

### 3 ACTIVITIES FOR GENERATING FUNDS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Miscellaneous:</b>				
Local council grants:	19,622	-	<b>19,622</b>	50,671
Insurance claims:	-	-	-	1,600
	<u>19,622</u>	<u>-</u>	<u><b>19,622</b></u>	<u>52,271</u>

### 4 INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	6	-	<b>6</b>	8
Income bond interest	4	-	<b>4</b>	56
	<u>10</u>	<u>-</u>	<u><b>10</b></u>	<u>64</u>

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 5 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Building costs:</b>				
Council tax	1,229	-	1,229	253
Water rates	1,007	-	1,007	877
Electricity	1,031	-	1,031	1,264
Gas	4,207	-	4,207	4,224
Insurance	4,135	-	4,135	3,422
Repairs, renewals and cleaning	1,854	-	1,854	2,818
	<hr/> 13,463	-	<hr/> 13,463	<hr/> 12,858
<b>Administration costs:</b>				
Staff costs	10,452	-	10,452	10,452
Travel expenses	455	-	455	22
Telephone	999	-	999	845
Sundry costs	3,345	-	3,345	5,265
Activity supplies	4,078	-	4,078	-
	<hr/> 19,329	-	<hr/> 19,329	<hr/> 16,584
	<hr/> 32,792	-	<hr/> 32,792	<hr/> 29,442

### 6 GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bookkeeping fees	-	-	-	285
Independent examination	100	-	100	100
	<hr/> 100	-	<hr/> 100	<hr/> 385

# THE SOUTHPORT AND DISTRICT TEMPERANCE SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 28 FEBRUARY 2022

### 7 TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Total £
<b>COST OR VALUATION</b>		
At 28 February 2021 & 28 February 2022	<u>799,492</u>	<u>799,492</u>
<b>NET BOOK VALUE</b>		
At 28 February 2021 & 28 February 2022	<u>799,492</u>	<u>799,492</u>

The freehold land and buildings from which the charity operates was valued at the year end date by the trustees on the basis of one third of its insurance value which the trustees deem appropriate.

### 8 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	799,492	-	<b>799,492</b>
Current assets	54,873	-	<b>54,873</b>
Current liabilities	(300)	-	<b>(300)</b>
	<u>854,065</u>	<u>-</u>	<u><b>854,065</b></u>

### 9 TRUSTEES REMUNERATION

No trustee received any remuneration or re-imbursement of expenses during the year.