

Everton Centre Parents & Carers Group
Trustees report and financial statements
for the year ended 30th September 2024

Everton Centre Parents & Carers Group

Contents

	Page
Trustees report	1 - 2
Independent examiners report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the accounts	6 - 8

**Trustees Report
for the year ended 30 September 2024**

The Trustees present their report and the financial statements for the year ended 30 September 2024. The financial statements comply with the Charities Act 2011, the constitution, 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) (effective 1 January 2015).

Structure, governance and management

The group is an unincorporated charity.

Trustees

The trustees who served during the year were as follows:

C Hamill, S Jones, B Jeffers, C Green, C Radcliffe, B Madden, B McCaughey, C Baxter, A MacQuillan, J Denvir, A Carr, A Hughes, C Welsh.

Objectives and activities

The objects for which the group is established are:

- To provide a range of activities for clients of the Everton Day Centre.
- To promote access to benefits through information and opportunities for networking.

Achievements and performance

I want to start by acknowledging the new trustees on our board this last year. Eleanor Alexander, Jo and Julie Clarke. Lisa Hamilton and Martine Madden. They have brought youth and energy with them and given us a renewed sense of purpose, particularly after the issues and difficulties experienced by us during the pandemic. That energy and renewed sense of purpose is evident in the fact that we are going to have a Fall Ball on Friday. My hope is that everybody has a good time and if we get a bob or two out of it, so much the better.

This year, three of our trustees have stepped down for family reasons and I want to publicly recognise the contributions made by Anne McQuillan over very many years along with Audrey Hughes and Chris Welsh who had joined us more recently and to thank them sincerely for their work.

I want to acknowledge the generosity, over many years of the Dockers' Club. In pre-Covid days, they used to host a much-enjoyed pre-Christmas dance for members of Everton. It has not proved possible to restore this, due to lingering concerns about issues of close proximity. But the Dockers very kindly sent us a cheque for £335 out of the blue last November.

There has been one issue this year which we discussed on different occasions – the too-frequent interruptions to the bus service to Everton. I don't have to tell all here of the importance of this service; there are families who depend entirely on it to bring their loved ones to Everton. I wrote on behalf of the parents & carers to the Trust; the reply indicated a helplessness in the face of diminished

resources. I want to take this further and lodge a complaint. So I intend to log any incidents of buses' unavailability over the next few months. I would ask all here today to do the same so that we will have the evidence needed to back up a complaint.

During the year we raised the issue of difficulties in contacting Everton in the mornings and I'm happy to report that my personal experience indicates a great improvement.

Danske Bank have given us grants on two occasions over the last six years, spent mainly on improvements to the sensory room and to the Clevertouch screen system. They indicated to us this year that they have a new scheme whereby their staff will be encouraged to give voluntary and practical help. There are a number of procedural issues to be ironed out but we are hopeful that this help can be extended to Everton.

I want to finish by thanking all our trustees, new and old who give up part of their precious time to improving the Everton experience for our members and I further want to ask Anna to pass on our thanks to all Everton staff, the men and women who have continued and consolidated the process of restoring normality to Everton and re-establishing the caring, inclusive atmosphere we had come to cherish in pre-Covid times.

Financial review

During the year the group maintained sound financial reserves.

This report has been prepared in accordance with the Statement of Recommended Practice- Accounting and Reporting by Charities.

This report was approved by the Board on 4th November 2024 and signed on its behalf by

C. Hamill, Chairman

Everton Centre Parents & Carers Group

Independent examiner's report to the trustees of Everton Centre Parents & Carers Group

I report on the accounts for the group for the year ended 30th September 2024, which are set out on pages 3 to 5.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Doherty
For and on behalf of Doherty Associates Ltd
Accountants
43 Glenmanus Road
Portrush
Co. Antrim
BT56 8HU

4th November 2024

Everton Centre Parents & Carers Group
Statement of Financial Activities (Including Summary Income & Expenditure Account)
for the year ended 30 September 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Year Total 2024 £	Year Total 2023 £
	Notes				
Incoming Resources					
<i>Income resources from generated funds</i>					
Donations & Fundraising		916	-	916	805
Interest received		9	-	9	11
Total incoming resources		925	-	925	816
<hr/>					
Resources expended					
Costs of generating funds:					
Costs of charitable activities	3	(3,332)	-	(3,332)	(2,153)
Costs of governance	3	(180)	-	(180)	(180)
Total resources expended		(3,512)	-	(3,512)	(2,333)
Net income before transfers		(2,587)	-	(2,587)	(1,517)
<hr/>					
Transfer between funds		-	-	-	-
Net incoming resources		(2,587)	-	(2,587)	(1,517)
<hr/>					
fund balances brought forward		11,566	385	11,951	13,468
Fund balances carried forward		8,979	385	9,364	11,951
<hr/>					

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

Everton Centre Parents & Carers Group
Statement of financial position
as at 30 September 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible Assets	5	1,847	2,309
Current assets			
Bank/building society balances		<u>7,697</u>	<u>9,822</u>
Creditors: amounts falling due within one year	6	<u>180</u>	<u>180</u>
Net current assets		<u>7,517</u>	<u>9,642</u>
Net assets		<u><u>9,364</u></u>	<u><u>11,951</u></u>
Capital and reserves			
Unrestricted funds	7	8,979	11,566
Restricted funds	7	<u>385</u>	<u>385</u>
General funds		<u><u>9,364</u></u>	<u><u>11,951</u></u>

Signed by one or two trustees on behalf of all trustees:

4th November 2024

The notes on pages 6 to 8 form an integral part of these financial statements

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2024

1 Accounting policies

1.1. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with 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 (FRS102) issued on 16th July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1st January 2005

The financial statements are prepared on a going concern basis under historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Equipment	20% reducing balance
-----------	----------------------

1.3. Fund Accounting

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

Designated funds are unrestricted funds earmarked for the trustees for particular purposes

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4. Resources

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

2 Net incoming resources for the year

	2024	2023
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	462	577
	<hr/>	<hr/>

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Year Total 2024 £	Year Total 2023 £
3 Total resources expended				
Costs directly allocated to charitable activities				
Insurance	278	-	278	279
Repairs & Maintenance	417	-	417	-
Bank charges	37	-	37	32
Activity expenses	2138	-	2138	1265
Depreciation	462	-	462	577
	<u>3332</u>		<u>3332</u>	<u>1581</u>
Governance costs				
Independent examiner fee	180	-	180	180
	<u>3512</u>		<u>3512</u>	<u>2333</u>
	<u><u>3512</u></u>	<u><u></u></u>	<u><u>3512</u></u>	<u><u>2333</u></u>

4 Taxation

No liability to UK tax arises on ordinary activities for the year. The company is a registered charity.

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2024

5 Tangible fixed assets

	Equipment
	£
Cost	
At 1 October 2023	5,212
Additions	-
Disposals	-
Depreciation	
At 1 October 2023	2,903
Charge for the year	462
On disposals	-
Net book value	
At 30 September 2024	<u>1,847</u>
At 30 September 2023	<u>2,309</u>

Other fixed assets

6 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	180	180

7 Statement of funds	Unrestricted reserve account	Restricted reserve account	Total
	£	£	£
Total reserves at 1st October 2023	11,566	385	11,951
Total income for the year	925	-	925
Total expenditure for the year	<u>(3,512)</u>	<u>-</u>	<u>(3,512)</u>
			-
Total reserves at 30th September 2024	<u>8,979</u>	<u>385</u>	<u>9,364</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve is specifically for staff to hold a previously cancelled fundraising event.

8 Analysis of net assets between funds	Unrestricted reserve account	Restricted reserve account	Total
	£	£	£
Fund balances at 30th September represented by			
Tangible fixed assets	1,847	-	1,847
Current assets	7,312	385	7,697
Current liabilities	<u>(180)</u>	<u>-</u>	<u>(180)</u>
Total Net assets	<u>8,979</u>	<u>385</u>	<u>9,364</u>

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The restricted reserve is specifically for staff to hold a previously cancelled fundraising event.