

Everton Centre Parents & Carers Group
Trustees report and financial statements
for the year ended 30th September 2025

Everton Centre Parents & Carers Group

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**Trustees Report
for the year ended 30 September 2025**

The Trustees present their report and the financial statements for the year ended 30 September 2025. 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, B Jeffers, C Green, M Madden, A Carr, J Clarke, J Clarke, E McHugh.

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

Like almost every year, there have been changes to the make-up of our board. Firstly and sadly, Charlotte Baxter died last November. She had been a board member since 2009. We'll all miss that impish smile and sense of mischief Charlotte brought to our meetings. There were two resignations over the year: Lisa Hamilton from 2022 and Eleanor Alexander from 2023 hadn't served anything as long as Charlotte but they too contributed to our discussions and they too will be missed.

The energy and enthusiasm of the previous year's new trustees was evident last year. Martine, with the help of Julie and Jo organised a splendid Fall Ball which took place just after our AGM last year. Everybody enjoyed the event in the Lansdowne Court Hotel and it also raised a total of about £1500 for our funds. Their intention is to have something similar, perhaps next Spring. We also supported the Centre's summer activities with grants totalling about £2000. We also attended, and enjoyed various charity fundraising events in the Centre over the year.

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 £400 out of the blue last November.

In November we had a visit from the BHSCT newly-appointed Lead for LD services, Fiona Magee to talk about her role in the Trust. It was a casual but informative talk. That illustrates one of the

advantages of being a trustee of Everton: you get a chance to meet people in the Trust management and a chance to talk about developments as they occur.

I want to draw to your attention that a major review of LD services throughout Northern Ireland is taking place. A lot of work has been done and a number of public consultations are being organised. The Belfast consultation is next Wednesday 22 October in the Clayton Hotel at 1900. I know evening events don't suit carers well but I would urge you to try and attend.

I am delighted to note the great improvement in staffing numbers in Everton this last year. A year ago, staffing was about 10 below capacity and Anna has informed me that this deficit has all but disappeared.

I, on my own behalf and that of all the board, want to congratulate Anna Dunlop on her appointment as Centre Manager last year. Anna has represented the staff at all our board meetings for many years and is the main channel of communication between us and the staff. That created a vacancy for an Assistant Manager and that was filled by Jill Masterson who introduced herself to us at our May meeting. We wish them both every success in their new roles.

The issue of interruptions to the daily bus service to and from Everton exercised us again this year. I wrote to the Trust last year and we received a reply indicating that lack of resources was at the heart of the issue. The issue has arisen this last year with little visible sign of improvement. So I have escalated it; I wrote recently to the Complaints department of BHSC asking them to reorganise resources so as to address the problem. I await their reply with interest.

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, our recently-appointed Centre manager 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 2025, 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

16th October 2025

Everton Centre Parents & Carers Group
Statement of Financial Activities (Including Summary Income & Expenditure Account)
for the year ended 30 September 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Year Total 2025 £	Year Total 2024 £
	Notes				
Incoming Resources					
<i>Income resources from generated funds</i>					
Donations & Fundraising		3,093	-	3,093	916
Interest received		10	-	10	9
Total incoming resources		3,103	-	3,103	925
Resources expended					
Costs of generating funds:					
Costs of charitable activities	3	(1,974)	-	(1,974)	(3,332)
Costs of governance	3	(180)	-	(180)	(180)
Total resources expended		(2,154)	-	(2,154)	(3,512)
Net income before transfers		949	-	949	(2,587)
Transfer between funds		-	-	-	-
Net incoming resources		949	-	949	(2,587)
fund balances brought forward		8,979	385	9,364	11,951
Fund balances carried forward		9,928	385	10,313	9,364

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 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible Assets	5	1,478	1,847
Current assets			
Bank/building society balances		<u>9,015</u>	<u>7,697</u>
Creditors: amounts falling due within one year	6	<u>180</u>	<u>180</u>
Net current assets		<u>8,835</u>	<u>7,517</u>
Net assets		<u><u>10,313</u></u>	<u><u>9,364</u></u>
Capital and reserves			
Unrestricted funds	7	9,928	8,979
Restricted funds	7	<u>385</u>	<u>385</u>
General funds		<u><u>10,313</u></u>	<u><u>9,364</u></u>

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

16th October 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 2025

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
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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

	2025	2024
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	369	462
	<hr/>	<hr/>

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Year Total 2025 £	Year Total 2024 £
3 Total resources expended				
Costs directly allocated to charitable activities				
Insurance	293	-	293	278
Repairs & Maintenance	0	-	0	417
Bank charges	39	-	39	37
Activity expenses	1273	-	1273	2138
Depreciation	369	-	369	462
	<u>1974</u>		<u>1974</u>	<u>3332</u>
Governance costs				
Independent examiner fee	180	-	180	180
	<u>2154</u>		<u>2154</u>	<u>3512</u>
	<u><u>2154</u></u>	<u><u></u></u>	<u><u>2154</u></u>	<u><u>3512</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 2025

5 Tangible fixed assets

	Equipment
	£
Cost	
At 1 October 2024	5,212
Additions	-
Disposals	-
Depreciation	
At 1 October 2024	3,365
Charge for the year	369
On disposals	-
Net book value	
At 30 September 2025	<u>1,478</u>
At 30 September 2024	<u>1,847</u>

Other fixed assets

6 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	180	180

7 Statement of funds	Unrestricted reserve account	Restricted reserve account	Total
	£	£	£
Total reserves at 1st October 2024	8,979	385	9,364
Total income for the year	3,103	-	3,103
Total expenditure for the year	<u>(2,154)</u>	<u>-</u>	<u>(2,154)</u>
			-
Total reserves at 30th September 2025	<u>9,928</u>	<u>385</u>	<u>10,313</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	1,478	-	1,478
Current assets	8,630	385	9,015
Current liabilities	<u>(180)</u>	<u>-</u>	<u>(180)</u>
Total Net assets	<u>9,928</u>	<u>385</u>	<u>10,313</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.