

**BRECKFIELD & NORTH EVERTON
NEIGHBOURHOOD COUNCIL LIMITED**

(A COMPANY LIMITED BY GUARANTEE)

REGISTERED COMPANY NUMBER: 3596998 (England and Wales)

REGISTERED CHARITY NUMBER: 1071374

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
CHARITY & COMPANY INFORMATION

Charity Name

Breckfield & North Everton Neighbourhood Council (Limited by Guarantee)

Registered Company Number

3596998 (England and Wales)

Registered Charity Number

1071374

Registered Office

The Breckfield Centre
Breckfield Road North
Liverpool
L5 0QW

Trustees/Directors

Mr G H Brice
Rev P Roberts
Mrs Eileen Lloyd (resigned 1 June 2022)
Ms Marie McGiveron
Pauline Lopez
Roy Cowley (appointed 14 June 2022)
Brian Garvey (appointed 14 June 2022)

Company Secretary

Paul Robinson, MBE

Bankers

Barclays Bank Plc
337-339 Stanley Road
New Strand
Bootle
Merseyside
L20 3EB

Independent Examiner

Counting for Communities Ltd
16 Holmwood Drive
Liverpool
L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT
For the year ended 31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the '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 2019)'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, which is a registered charity limited by guarantee, was incorporated in June 1997. The governing document is the company's Memorandum and Articles of Association. Every member of the charity undertakes to contribute such amount as required (not exceeding £1) if the charity should be wound up.

Induction and training of new trustees

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. Before appointment they are guided by the Chairperson and Vice Chairperson through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

Organisational Structure

Breckfield & North Everton Neighbourhood Council Limited has a Management Committee who meets at least 4 times per year and is responsible for the strategic direction and policy of the charity. There is also a Human Resource & Finance sub-committee which also meets at least 4 times a year.

Risk identification and management

The Trustees are aware that the main area of risk is the cost of managing and maintaining the Centre and its programmes to provide support and resources for the community. Significant external risks to funding have led to the development of strategic plans which would allow for the diversification of funding and activities. The Board of Trustees regularly review the organisation's reserves and is seeking to maintain a level of unrestricted funds in line with our Reserves Policy.

Public Benefit

When planning and programming activities for the local residents of Breckfield & North Everton, the Trustees of Breckfield & North Everton are mindful of the Charity Commissions guidelines on Public Benefit.

OBJECTIVES AND ACTIVITIES

The principle aims and objectives of the charity are:

To develop the capacity of our community groups through partnership with our affiliated members, Liverpool City Council, other funders, training providers and the commercial sector.

- Assist with the start-up and growth of affiliated groups under-represented in our area/sector of our community.
- Assist funding into the community, which supports the needs and aspirations of our groups/services.
- Encourage regeneration through this provision/promotion of services and agencies, which enhance opportunities and address unemployment.
- To promote the physical regeneration of the Everton area.
- To nurture a working environment that encourages support and negates blame and prejudice to ensure that we are able to enjoy the work that we do.

BNENC continues to provide wherever possible services for local residents free of charge due to the Inherent poverty that exists in the area that we cover, this is enabled by utilising grants from local authority, national Government, National Lottery and other charitable bodies to provide activities and educational services that they otherwise would not be able to access at the local level and therefore facilitate a fuller and more active role in society.

ACHIEVEMENT AND PERFORMANCE

Review of Activities and Income generation

BNENC Chairman's Report

As a Charity we exist to improve the quality of life of people in our community. Looking back over the last year it has been encouraging to see how the charity has been able to deliver such a positive impact as we help our community.

Our centre is in the middle of one of the most deprived communities in the UK. As a centre we seek to be a force for good in this needy place. During the year we have reopened fully to the community after COVID Lockdowns and restarted several projects.

I wish to thank the staff and volunteers, as well as our generous funders for all the positive impacts that have happened this year. We have supported 372 children and families through our Holiday Activities and Food project and we have given out over 246 Christmas hampers supporting over 984 individuals.

Our Kick Start to Health program was able to restart fully this year and we have had hundreds of people accessing the various activities we have done in the community. We have had over a hundred people come along to our befriending clubs. In addition we have taken many people out on trips in our minibus, this was made possible by the generous donation of a brand-new Minibus from the Steve Morgan Foundation, as well as organising various cycle events. Many people in our community have enjoyed fishing trips, learned to play Boccia or having a go at Chair Based Exercise. 12 people attended health buddy training, and we hope that this will help many more people live healthier lives in our community.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
TRUSTEES' ANNUAL REPORT - CONTINUED
For the year ended 31 March 2022

Our Welfare Rights Programme has helped members of our community to access over £837,000 of unclaimed benefits that they are entitled to. The post of Welfare Rights Officer was fully funded by the Steve Morgan Foundation. This increase in peoples' income has had a positive impact on people's mental health and wellbeing as well as helping people pay off rent arrears that may have led to evictions and homelessness.

Much of this work has needed to be restarted which has required extra energy and enthusiasm so I would like to, on behalf of the charity, take this opportunity to thank all our dedicated staff (who have regularly gone above and beyond), our hardworking volunteers and the generous funders, who include Liverpool City Council, LCVS, Community Foundation for Lancashire and Merseyside and the John Moores Foundation who have supported the BNENC to be able to improve the quality of life for people in our community.

FINANCIAL REVIEW

Reserves Policy

The Trustees regularly review the organisation's reserves and have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("free reserves") held by the charity should be 3 months of the resources expended.

Plans for Future Periods

Plans for the Development of BNENC include:-

To continue to grow and develop the board of Directors in order that BNENC continues to have the quality skills and knowledge to run a successful charity for the community.

Develop and delivery of the Kick Start 2 Health and well-being programme to include Counselling services, welfare rights and benefit support. We also wish to develop new befriending clubs throughout the community delivering activities, arts n craft sessions and film nights.

The further development of The North Liverpool Cycle Programme – going in to schools workplace and the wider community delivering road safety and national qualified training courses.


STATEMENT OF TRUSTEES RESPONSIBILITIES

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By Order of the Board



Rev P Roberts
Trustee

5th Sept 22

Date

**INDEPENDENT EXAMINATION TO THE MEMBERS OF BRECKFIELD & NORTH
EVERTON NEIGHBOURHOOD COUNCIL LIMITED (Limited by Guarantee)**

I report on the accounts for the year ended 31 March 2022 set out on pages 9 to 21.

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 required.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- 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
- to state whether particular matters have come to my attention.

Basis of the 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 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 my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave 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.

Signed: 

Date: 

Name: Anne Leonard
Professional qualifications: BA, FMAAT
Counting For Communities Ltd
16 Holmwood Drive, Liverpool, L37 1PQ

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
For the year ended 31 March 2022

	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming & endowments from:					
Donations and legacies	2	-	-	30,566	70,126
Charitable activities	3	111,347	-	95,664	217,808
Other trading activities	4	180,506	-	1,885	100,166
Investments	5	143	-	-	430
Total income		291,996	-	128,115	388,530
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	-	-	-	-
Charitable activities	7	305,708	-	131,866	396,471
Total expenditure	8	305,708	-	131,866	396,471
Net income / (expenditure) for the year before transfers		(13,712)	-	(3,751)	(7,941)
Transfers between funds	15	-	-	-	-
Net income / (expenditure) for the year		(13,712)	-	(3,751)	(7,941)
RECONCILIATION OF FUNDS					
Total funds brought forward		348,810	97,357	94,759	548,867
TOTAL FUNDS CARRIED FORWARD		335,098	97,357	91,008	540,926

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
BALANCE SHEET
At 31 March 2022 Registration Number: 3596998

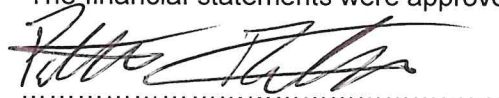
	Note	2022 Unrestricted Funds £	2022 Designated Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
FIXED ASSETS						
Tangible assets	11	222,345	-	90,000	312,345	357,880
CURRENT ASSETS						
Debtors	12	6,699	-	-	6,699	-
Cash at bank and in hand	13	111,593	97,357	1,008	209,958	189,021
		<u>118,292</u>	<u>97,357</u>	<u>1,008</u>	216,657	<u>189,021</u>
CREDITORS						
Amounts falling due within one year	14	(5,539)	-	-	(5,539)	(5,975)
NET CURRENT ASSETS		<u>112,753</u>	<u>97,357</u>	<u>1,008</u>	211,118	<u>183,046</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>335,098</u>	<u>97,357</u>	<u>91,008</u>	523,463	<u>540,926</u>
FUNDS						
	15					
Unrestricted funds					335,098	348,810
Designated funds					97,357	97,357
Restricted funds					91,008	94,759
TOTAL FUNDS					523,463	<u>540,926</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:



 Rev P. Roberts – Trustee

5th Sept' 22

 Date

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' 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 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity and monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the trustees have 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.

Income

Incoming recognition

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

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

Grants and Donations

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

Volunteer Help

The value of any voluntary help received is not included in the accounts.

Investment Income

This is included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants and Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

Fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

Freehold buildings	- 5% straight line
Leasehold land	- nil
Motor vehicles	- 50% reducing balance
Fixtures and fittings	- 50% reducing balance

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

No depreciation is provided in respect of leasehold land as the lease is to run for 120 years

Financial instruments

The charity only 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

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 – these are unrestricted funds set aside by the trustees for specific purposes or projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	INCOMING RESOURCES	2022	2022	2022	2022	2021
		Unrestricted	Designated	Restricted	Total	Total
		£	£	£	£	£
2	Donations and legacies					
	Donations	-	-	75	75	140
	HMRC Job Retention	-	-	30,491	30,491	69,986
		-	-	30,566	30,566	70,126
3	Charitable activities					
	Cycle Project	-	-	3,000	3,000	-
	Digital Women	14,980	-	-	14,980	-
	Key Fund	-	-	-	-	40,000
	KS2H	-	-	53,229	53,229	19,167
	LCVS	21,713	-	-	21,713	13,000
	Liverpool Veterans	-	-	-	-	3,384
	Liverpool Council	8,000	-	-	8,000	24,347
	Mini Bus	-	-	4,400	4,400	2,800
	Shelter	-	-	-	-	12,980
	Shop Mate	2,500	-	-	2,500	49,200
	Steve Morgan Foundation	-	-	-	-	2,500
	Uniform Re Connect	2,000	-	-	2,000	-
	Waves/Sorts	-	-	35,035	35,035	12,975
	WEA	-	-	-	-	4,997
	Welfare Rights	27,586	-	-	27,586	29,891
	Neighbourhood Services	1,500	-	-	1,500	-
	Community Foundation	20,000	-	-	20,000	-
	Other small grants	13,068	-	-	13,068	2,567
		111,347	-	95,664	207,011	217,808
4	Other trading activities					
	Rent	77,701	-	-	77,701	18,462
	Car Park	16,340	-	-	16,340	-
	Covid food sales	1,435	-	1,661	3,096	13,903
	Other services	85,030	-	224	85,254	67,801
		180,506	-	1,885	182,391	100,166

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
5 Investments					
Bank interest receivable	143	-	-	143	430
	<u>143</u>	<u>-</u>	<u>-</u>	<u>143</u>	<u>430</u>

RESOURCES EXPENDED	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
6 Raising funds					
Other	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Charitable activities	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Staff costs	157,880	-	78,017	235,897	192,392
Covid food purchases	2,484	-	4,175	6,659	10,678
Other Covid purchases	-	-	-	-	21,705
Activities & Projects	7,311	-	13,624	20,935	7,388
Advertising & Promotion	3,833	-	1,245	5,078	1,378
Depreciation	45,535	-	-	45,535	75,573
Insurance	7,724	-	2,824	10,548	8,755
IT costs	11,518	-	800	12,318	6,389
Office expenses	5,098	-	250	5,348	2,435
Management charge	(123)	-	123	-	-
Refreshments	677	-	15,572	16,249	-
Rent & Rates	3,195	-	-	3,195	3,809
Repairs and maintenance	14,658	-	3,681	18,339	20,694
Training	1,589	-	6,150	7,739	1,012
Utilities	40,764	-	-	40,764	34,855
Vehicle costs	290	-	2,930	3,220	2,849
Volunteer expenses	2,057	-	2,475	4,532	4,592
Other costs	18	-	-	18	767
Governance	1,200	-	-	1,200	1,200
	<u>305,708</u>	<u>-</u>	<u>131,866</u>	<u>437,574</u>	<u>396,471</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Direct Charitable Expenditure £	Support & Governance Costs £	Total £
8 Analysis of expenditure			
Total expenditure in 2022	290,687	146,887	437,574
Total expenditure in 2021	243,413	153,058	396,471
Analysed as follows:	2022	2021	
Direct Charitable Expenditure	£	£	
Staff costs	235,897	192,392	
Activities & Projects	20,935	7,388	
Vehicle costs	3,220	2,849	
Volunteer expenses	4,532	4,592	
Rates	3,195	3,809	
Refreshments	16,249	-	
Covid purchases	6,659	32,383	
	<u>290,687</u>	<u>243,413</u>	
Support & Governance Costs			
Training	7,739	1,012	
Depreciation	45,535	75,573	
Utilities	40,764	34,855	
Repairs and maintenance	18,339	20,694	
Insurance	10,548	8,755	
IT costs	12,318	6,389	
Advertising & Promotion	5,078	1,378	
Office expenses	5,348	2,435	
Other costs	18	767	
Governance - see below	1,200	1,200	
	<u>146,887</u>	<u>153,058</u>	
Fees for examination of the accounts	2022	2021	
Included in Governance costs	£	£	
Independent examiner's fees	1,200	1,200	
	<u>1,200</u>	<u>1,200</u>	

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
9 Staff Costs and Employees	£	£	£	£	£
Wages and salaries	141,911	-	73,614	215,525	175,511
Social security costs	11,135	-	2,784	13,919	14,256
Pension	4,834	-	1,619	6,453	2,625
	<u>157,880</u>	<u>-</u>	<u>78,017</u>	<u>235,897</u>	<u>192,392</u>

No employee earned £60,000 or more during the year

The average number of employees during the year was :

	2022	2021
Development	10	10
Administration	2	2
	<u>12</u>	<u>12</u>

10 Net Resources are after charging	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
Payroll costs	157,880	-	78,017	235,897	192,392
Depreciation	45,535	-	-	45,535	75,573
Independent Examination fee	1,200	-	-	1,200	1,200
	<u>204,615</u>	<u>-</u>	<u>78,017</u>	<u>282,632</u>	<u>269,165</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Freehold land and buildings	Leasehold land	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
11 Fixed Assets					
Cost					
At 1 April 2021	1,510,750	90,000	73,026	13,800	1,687,576
Disposals	-	-	(73,026)	(13,800)	(86,826)
Additions	-	-	-	-	-
At 31 March 2022	<u>1,510,750</u>	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>1,600,750</u>
Depreciation					
At 1 April 2021	1,242,870	-	73,026	13,800	1,329,696
On Disposals	-	-	(73,026)	(13,800)	(86,826)
Charge for year	45,535	-	-	-	45,535
At 31 March 2022	<u>1,288,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,288,405</u>
Net Book Value					
At 31 March 2022	222,345	90,000	-	-	312,345
At 31 March 2021	267,880	90,000	-	-	357,880

On 30 March 2001 the charitable company acquired a lease for 125 years, at a peppercorn rent, from Liverpool City Council for the property then known as Mere Lane Gas Depot

In addition to the above the Gas Board donated the land at 70 Mere Lane at nil consideration during the year ended 31 March 2001

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
12 Debtors					
Other debtors	6,699	-	-	6,699	-
Prepayments	-	-	-	-	-
	<u>6,699</u>	<u>-</u>	<u>-</u>	<u>6,699</u>	<u>-</u>

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
13 Cash at bank and in hand					
Current Account & Petty Cash	24,322	-	1,008	25,330	26,885
Virgin High Interest Account	-	85,000	-	85,000	85,000
Barclays Premium Account	87,271	12,357	-	99,628	77,136
	<u>111,593</u>	<u>97,357</u>	<u>1,008</u>	<u>209,958</u>	<u>189,021</u>

Note	2022	2022	2022	2022	2021
	Unrestricted	Designated	Restricted	Total	Total
	£	£	£	£	£
14 Creditors : amounts falling due within one year					
Trade Creditors	-	-	-	-	112
Pension	373	-	-	373	-
Accruals	1,200	-	-	1,200	5,557
HMRC	3,966	-	-	3,966	306
	<u>5,539</u>	<u>-</u>	<u>-</u>	<u>5,539</u>	<u>5,975</u>

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note	Balance at		Resources	Transfers	Balance at
15 Movement in Funds	31 March	Incoming	Expended	In / (Out)	31 March
	2021	Resources	£	£	2022
	£	£			£
Unrestricted Funds					
General Fund	348,810	291,996	(305,708)	-	335,098
	<u>348,810</u>	<u>291,996</u>	<u>(305,708)</u>	<u>-</u>	<u>335,098</u>
Restricted Funds					
Building	90,002	-	-	-	90,002
Waves/Sorts	1,600	35,060	(36,493)	-	167
Cycle Project	1,124	3,000	(3,843)	-	281
HMRC Job Retention Scheme	-	30,491	(30,491)	-	-
Liverpool Veterans	1,672	-	(1,177)	-	495
Mini Bus	361	4,400	(4,698)	-	63
KS2H	-	55,164	(55,164)	-	-
	<u>94,759</u>	<u>128,115</u>	<u>(131,866)</u>	<u>-</u>	<u>91,008</u>
Designated Funds					
Closure costs	72,000	-	-	-	72,000
Grant fund	25,357	-	-	-	25,357
	<u>97,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,357</u>
Total Funds	<u><u>540,926</u></u>	<u><u>420,111</u></u>	<u><u>(437,574)</u></u>	<u><u>-</u></u>	<u><u>523,463</u></u>

Restricted Funds

Building

This balance is the current value of the land and buildings and is depreciated each year.

WAVES

Continues to be supported by a mixed economy of funders. BNENC Crime Prevention Officer continues to meet local residents and agencies to try and reduce fear and intimidation, BNENC's SORTs (Specialised Out Reach Teams) programme also falls under his remit a programme supporting young people and diverting them away from crime by providing positive diversionary activities.

Cycle Project

A fantastic project which engages local people on weekly cycle rides. The project also delivers a number of large scale cycle events like the Liverpool 2 Chester bike ride and our Christmas families cycle ride to Alder Hey hospital as well as cycle maintenance workshops. The 'My Bike' anti-gang programme which operates within the Disarm Programme.

Kick Start 2 Health & Wellbeing

This programme is a development of BNENC's HIM Project and our integration through sport and health bringing together all of our health and well-being programmes under one banner. This programme has been successful in securing funding from Steve Morgan Foundation and The John Moores Foundation in funding a dedicated full time worker.

Designated Funds

Closure costs

Funds to cover three months' salary and utility costs in the event of the charitable company being wound up. This is not expected to happen in the foreseeable future, however, the trustees consider this to be prudent. In addition the trustees have decided it is necessary to make a provision for redundancy costs.

Grant Fund

The trustees designated these funds to cover additional costs not anticipated from grant aided projects.

BRECKFIELD & NORTH EVERTON NEIGHBOURHOOD COUNCIL LIMITED
(Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For the year ended 31 March 2022

Note

16 Trustees' remuneration, benefits and expenses.

There were no trustees' remuneration, expenses or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

17 Company Limited by Guarantee

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18 Capital Commitments

The charity had no capital commitments at 31st March 2022 (2021: nil) either contracted for or authorised by the directors but not contracted for.