

ST ANDREW'S COMMUNITY NETWORK

REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 30TH MARCH 2019

Company Number: 04918017
Charity Number: 1105307

CONTENTS

| | Page |
|---|-------------|
| Chair's Report | 2 |
| Trustees' Annual Report | 3 |
| Statement of Trustees' Responsibilities | 7 |
| Independent Examiner's Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 |
| Notes to the Financial Statements | 11 |

ST ANDREW'S COMMUNITY NETWORK
CHAIR'S ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2019

We know that the nature and impact of poverty is highly complex. It is about income and having enough money to make ends meet. In the midst of a crisis it is hard to see beyond where the next meal is coming from. But it's also about the feelings that come alongside that – of isolation, of being different, or of the shame of having to ask for help.

At the end of March we gathered together as trustees and staff of our Network as part of our planning for the next three years. We considered the question of what we do that we feel is special and different. We came to a simple answer: relationships.

We know that by making a safe and non-judgmental welcome we can take the stigma out of the crisis. A good listening ear, warm hospitality and in particular being heard by someone who understands what it feels like can make all the difference. Evaluation undertaken on our work this year shows that we have a significant impact on peoples' wellbeing. Whether they visit for an hour for an emergency food parcel, or have been with us throughout the year for financial advice people leave feeling better than when they came.

As we shift our focus from crisis support to prevention and recovery, we know that this too requires relationships. As we provide the time and space for people to unpack their full story; as we walk with them over the long term; and as we allow people to access support for both their practical and emotional needs we will see sustained change in our community.

The other thing required, of course, is change in the systems that cause and perpetuate poverty in our area, and I am especially proud of the way we have been able to speak out on behalf of the people we support this year.

As we approach the next three years we will continue to rely on the generosity of our staff, volunteers and partner organisations to donate and serve. I'd like to thank all who have allowed us to develop this unique approach in our community.



.....
Andrew J Pollard
Chair

ST ANDREW'S COMMUNITY NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH MARCH 2019

The trustees are pleased to present their annual report for the year ended 30th March 2019.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

To promote, for the public benefit, charitable purposes as the trustees shall in their absolute discretion think fit, including in particular but not so as to bind the generality of the foregoing for the public benefit:

- To advance education and enhance employment and training opportunities
- To promote healthy living and to relieve poverty, sickness and distress through the delivery of community based services delivered in Merseyside, in particular, (but not exclusively) which may include:
 - A debt advice service to assist members of the community to manage and reduce debt and to maximise their income and so relieve poverty
 - A food bank service to provide practical assistance in the relief of poverty and the promotion of healthy living
 - And such other activities that relieve poverty, sickness and distress and promote healthy living as the trustees shall from time to time determine
- To operate community, recreational and leisure time facilities in and around the community of the church of St Andrew's Clubmoor Liverpool, and in surrounding districts, for the benefit of the community in Clubmoor in particular, but not exclusively; with the object of improving their conditions and quality of life without distinction of sex, race, political, religious or other opinion provided. The charity shall be non-party and shall promote equality of opportunity.

When planning our activities for the period, the trustees have considered the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

In the financial year 2018/19 we have delivered the following:

- 927 people supported with debt advice of which of which 440 were new clients.
- Supported people to manage £5,456,025 of debts and write off £1,664,507.
- 252 people attending money education courses.
- 48 people receiving benefits advice
- 11,236 people supported with 3 days of emergency food though 5,215 discreet vouchers. We have distributed 71.5 tonnes of food. This represents a 40% increase in food provision.
- 65 new volunteers with 166 people volunteering in total. Of these 57 people volunteered at our centre in Clubmoor. Volunteers provided 7,211 hours of their time in support of our cause this year.

ST ANDREW'S COMMUNITY NETWORK

TRUSTEES' REPORT FOR THE YEAR ENDED 30TH MARCH 2019

Financial report

The income for the year was £581,787 (2018: £402,406) of which £351,651 (2018: £231,800), related to funding for projects upon which restrictions are placed.

Total expenditure in the year is £486,937 (2018: £400,304), giving a surplus for the year of £94,850 (2018: surplus £2,102).

At 30th March 2019 the charitable company's reserves stood at £219,379 (2018: £124,529) of which £94,677 (2018: £32,250) represented restricted funds.

We have had an excellent year financially.

Significant financial funding from our major funders [including Comic Relief, Henry Smith Charity and Tudor Trust] have underpinned our fundraising, but we've also seen an increase in public donations. This generosity has allowed us to serve more people than ever before.

This is the second year we have financially valued donated food. This food is donated by the general public to support those who are hungry, and we have seen an increase in these donations this year.

We completed the transition of MyClubmoor to a new Locally Trusted Organisation this year, so this is the last year our accounts will feature a specific income and expenditure statement for My Clubmoor. Remaining funds are shown on our balance sheet pending repayment.

We were subject to two out of the ordinary projects this year: Firstly a grant from the Peter Moore Foundation for the purchase of a new van to secure food collections on Match days. This asset is now included on our balance sheet with some residual funds remaining to cover maintenance and future running costs. Secondly, on behalf of the Mayor of Liverpool, we coordinated a Christmas appeal to distribute hampers and gifts to people who were struggling across Liverpool to the value of £20,000.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' total running costs should no further funding be received.

As at the end of the financial year the unrestricted funds, excluding foodbank stock, totalled £66,090. The charitable company requires £19,293 for redundancy provision and £59,503 for three months total running costs, (total £78,796).

Plans for the future

As we look to the future, we are in the process of re-applying for continuation of our major funding streams, as well as financially planning our future activities. We hope to secure a further £70,000 in the financial year 2019/20.

**ST ANDREW'S COMMUNITY NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 30TH MARCH 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 1st October 2003 as Clubmoor Community Support and registered as a charity on 4th August 2004. The company was renamed St Andrew's Community Network on 14th August 2012. The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 1st October 2003, amended by special resolution dated 13th February 2013.

The Parochial Church Council of Clubmoor St Andrews is entitled to appoint and remove up to, but not exceeding, five individuals from the office of director. These appointments do not require an ordinary resolution. Other individuals may be elected as directors by ordinary resolution at any general meeting.

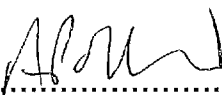
REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---------------------------------|--|
| Name: | St Andrew's Community Network |
| Company Number: | 04918017 |
| Charity Number: | 1105307 |
| Registered Office: | 176 Queens Drive Clubmoor Liverpool Merseyside L13 0AL |
| Trustees: | Michelle S Addis Paul Beesley Beryl Bellew (Formally known as Williams) Rev James Green Lauren Pearson Andrew J Pollard David A Reynolds Dr Helen Reynolds Dr Anna Richman |
| Company Secretary | Michelle S Addis |
| Chief Executive Officer: | Kevin Peacock |
| Independent Examiner: | Graham Wright B A (Hons), FCA DChA, c/o LCVS, 151 Dale Street, Liverpool, L2 2AH |

**ST ANDREW'S COMMUNITY NETWORK
TRUSTEES' REPORT FOR THE YEAR ENDED 30TH MARCH 2019**

Bankers: The Co-Operative Bank PLC
P.O. Box 250
WN8 6WT

Signed on behalf of the Board of Trustees


.....

A J Pollard
Director

Date: 12/12/2019
.....

ST ANDREW'S COMMUNITY NETWORK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- 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 Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By the Order of the board,

Michelle S. Addis

.....
Michelle S Addis
Company Secretary

176 Queens Drive
Clubmoor
Liverpool
L13 0AL

Date: *11/12/2019*.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST ANDREW'S COMMUNITY NETWORK

I report on the accounts of the charitable company for the year ended 30th March 2019, which are set out on pages 9 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period 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 statement

My 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 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charitieshave 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.

Name: **Mr. Graham Wright** 
Relevant professional qualification or body: **FCA DChA**
Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**
Dated:16...~~March~~...2019...

ST ANDREW'S COMMUNITY NETWORK
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 30TH MARCH 2019

| | Notes | Unrestricted Funds 2019 | Restricted Funds 2019 | Total Funds 2019 | Total Funds 2018 |
|---|--------------|-------------------------------|-----------------------------|------------------------|------------------------|
| Income and Endowments from: | | £ | £ | £ | £ |
| Donations and legacies | 3a | 191,341 | - | 191,341 | 126,124 |
| Charitable activities | 3b | 6,577 | 351,651 | 358,228 | 239,840 |
| Other trading activities | 3c | 32,218 | - | 32,218 | 36,442 |
| Total income | | 230,136 | 351,651 | 581,787 | 402,406 |
| Expenditure on: | | | | | |
| Raising funds | | - | - | - | 6,570 |
| Charitable activities | 4 | 197,713 | 289,224 | 486,937 | 393,734 |
| Total expenditure | | 197,713 | 289,224 | 486,937 | 400,304 |
| Net income, net movements in funds | | 32,423 | 62,427 | 94,850 | 2,102 |
| Reconciliation of Funds | | | | | |
| Fund balances brought forward | 11,12 | 92,279 | 32,250 | 124,529 | 122,427 |
| Fund balances carried forward | 10-12 | 124,702 | 94,677 | 219,379 | 124,529 |

The notes on pages 11 to 22 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

ST ANDREW'S COMMUNITY NETWORK
BALANCE SHEET AS AT 30TH MARCH 2019

Company Number: 04918017

| | Notes | 30 th March 2019 £ | 30 th March 2018 £ |
|--|-------|----------------------------------|----------------------------------|
| Fixed assets | | | |
| Tangible fixed assets | 5 | 18,121 | 2,363 |
| Current assets | | | |
| Stock | 6 | 58,612 | 21,042 |
| Debtors | 7 | 35,370 | 4,834 |
| Cash at bank and in hand | | 187,040 | 103,192 |
| | | ----- | ----- |
| | | 281,022 | 129,068 |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 8 | (79,764) | (6,902) |
| | | ----- | ----- |
| Net current assets | | 201,258 | 122,166 |
| | | ----- | ----- |
| Total assets less current liabilities | | 219,379 | 124,529 |
| | | ===== | ===== |
| Funds: | | | |
| Unrestricted funds | 10,11 | 124,702 | 92,279 |
| Restricted funds | 10,12 | 94,677 | 32,250 |
| | | ----- | ----- |
| | | 219,379 | 124,529 |
| | | ===== | ===== |

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on12/12/2019 and signed on their behalf by:

.....

A J Pollard
Chair

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

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.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities (also including foodbank items, valued based on national guidance at £1.75 per kg, see note 6) is recognised on an accruals basis. Grants receivable are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to Satellite, training income and transport hire and is recognised when the amount is certain.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure, including foodbank items distributed (valued at £1.75 (2018: £1.67 per kg, see note 6) to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £500 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

| | |
|-----------------------|--------------------------------------|
| Fixtures and fittings | 25% per annum straight line basis |
| Computer Equipment | 25% per annum straight line basis |
| Motor Vehicles | 25% per annum reducing balance basis |

Stock

Stocks are items that will be used by the charitable company in providing a foodbank. Stocks include donated food held for distribution to beneficiaries. Donated food is calculated at £1.75 per Kg (2018: £1.67 per Kg) as per The Trussell Trust guidelines.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one period are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one period are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments:

| | Unrestricted Funds 2019 £ | Restricted Funds 2019 £ | Total Funds 2019 £ | Total Funds 2018 £ |
|----------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| a. Donations and legacies | | | | |
| Donations | 21,066 | - | 21,066 | 35,610 |
| Foodbank – Donated Food | 170,275 | - | 170,275 | 90,514 |
| | ----- | ----- | ----- | ----- |
| | 191,341 | - | 191,341 | 126,124 |
| | ===== | ===== | ===== | ===== |

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

| | Unrestricted Funds 2019 £ | Restricted Funds 2019 £ | Total Funds 2019 £ | Total Funds 2018 £ |
|--|------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| b. Charitable activities | | | | |
| Big Local LTO fee | 6,577 | - | 6,577 | 2,412 |
| Big Local Trust – My Clubmoor | - | 85,974 | 85,974 | 48,233 |
| Chrimes Family Charitable Trust | - | 700 | 700 | - |
| Clubmoor Councillor Fund | - | - | - | 4,170 |
| Cobalt Housing | - | - | - | 464 |
| Comic Relief | - | 42,342 | 42,342 | 41,514 |
| Community Impact Fund | - | 3,000 | 3,000 | - |
| ComMutual | - | 4,642 | 4,642 | 4,000 |
| Environmental Initiatives Fund | - | 495 | 495 | - |
| Foodbank Restricted Donations | - | 39,138 | 39,138 | 8,040 |
| Garfield Weston Foundation | - | - | - | 10,000 |
| Henry Smith Charity | - | 30,800 | 30,800 | 30,200 |
| Liverpool City Council - Community Resource Grant | - | 10,000 | 10,000 | 10,000 |
| Liverpool City Council – Hardship fund | - | 20,415 | 20,415 | 6,000 |
| Liverpool Diocesan | - | - | - | 19,536 |
| Liverpool Mutual Homes – My Clubmoor | - | - | - | 2,000 |
| Mayoral Neighbourhood Fund | - | 12,000 | 12,000 | - |
| Mayor's Hope Fund | - | 20,000 | 20,000 | - |
| Morgan Foundation | - | 10,772 | 10,772 | 14,812 |
| Peter Moore Foundation | - | 28,000 | 28,000 | - |
| Pilkington Charities Fund | - | - | - | 3,000 |
| Proven Family Trust | - | - | - | 300 |
| RBS Skills & Opportunities Fund | - | - | - | 13,776 |
| Schroder Charity Trust | - | - | - | 3,000 |
| Tudor Trust | - | 30,000 | 30,000 | - |
| United Utilities Trust Fund | - | 6,248 | 6,248 | 12,496 |
| UnLtd Star People Award | - | 4,175 | 4,175 | 125 |
| West Derby Waste Land Charity | - | 2,950 | 2,950 | 2,300 |
| Workers Education Association | - | - | - | 3,462 |
| | ----- 6,577 ===== | ----- 351,651 ===== | ----- 358,228 ===== | ----- 239,840 ===== |

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

| | Unrestricted Funds 2019 £ | Restricted Funds 2019 £ | Total Funds 2019 £ | Total Funds 2018 £ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| c. Other trading activities | | | | |
| Contract income | 13,141 | - | 13,141 | 12,000 |
| Hot desk income | 525 | - | 525 | 525 |
| Satellite income | 17,542 | - | 17,542 | 9,860 |
| Training income | 200 | - | 200 | 900 |
| Transport income | 810 | - | 810 | 13,157 |
| | ----- | ----- | ----- | ----- |
| | 32,218 | - | 32,218 | 36,442 |
| | ===== | ===== | ===== | ===== |

4. Expenditure on Charitable Activities

| | Direct Charitable Expenditure £ | Support & Governance Costs £ | Total 2019 £ | Total 2018 £ |
|--|--|---------------------------------------|--------------------|--------------------|
| To advance education and employment and to promote healthy living and to relieve poverty | 464,736 | 22,201 | 486,937 | 393,734 |
| | ===== | ===== | ===== | ===== |

a. Analysed as follows:

| | 2019 £ | 2018 £ |
|---|----------------|----------------|
| <i>Direct charitable expenditure:</i> | | |
| Staff salary costs | 173,155 | 160,095 |
| Pension | 4,312 | 5,160 |
| Staff other costs | 7,359 | 3,282 |
| Office costs | 10,958 | 9,862 |
| Running costs | 49,463 | 13,772 |
| Room and venue hire | 3,303 | 2,173 |
| Activities, events and project costs | 39,558 | 54,612 |
| Education and training | 1,228 | - |
| Equipment | 3,398 | - |
| Volunteer expenses | 1,736 | 1,536 |
| Refreshments | 1,831 | 2,083 |
| Food purchased for food bank distribution | 4,213 | 5,386 |
| Re-distributed food donation | 132,705 | 90,848 |
| Sessional fees | 3,724 | 5,095 |
| Consultancy fee | 22,837 | 6,296 |
| Motor expenses | 3,585 | 928 |
| Prizes, certificates and awards | 1,371 | - |
| | ----- | ----- |
| | 464,736 | 361,128 |
| | ----- | ----- |

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

| | 2019 | 2018 |
|---|----------------|----------------|
| | £ | £ |
| <i>Support & governance costs:</i> | | |
| Staff salary costs | 6,705 | 11,101 |
| Pension | 213 | 322 |
| Insurance | 5,622 | 5,010 |
| Advertising and publicity | 663 | 561 |
| Sundry expenses | 123 | 2,826 |
| Subscriptions, memberships and publications | 1,073 | 5,677 |
| Funding returned | - | 4,326 |
| Pension administration fee | - | 56 |
| Payroll fees | 786 | 825 |
| Accountancy | 975 | 925 |
| Depreciation | 6,041 | 977 |
| | ----- | ----- |
| | 22,201 | 32,606 |
| | ----- | ----- |
| Total expenditure on charitable activities | 354,232 | 393,734 |
| | ===== | ===== |

£289,224 (2018: £235,519) of the above expenditure relates to restricted funding.

| | | |
|--------------------------|----------------|----------------|
| b. Staff Costs | 2019 | 2018 |
| | £ | £ |
| Gross wages and salaries | 173,180 | 165,064 |
| Social security costs | 6,680 | 6,132 |
| Pension | 4,525 | 5,482 |
| | ----- | ----- |
| | 184,385 | 176,678 |
| | ===== | ===== |

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

| | 2019 | 2018 |
|-----------------------|-------------|-------------|
| | | |
| Charitable activities | 8.0 | 7.8 |
| | ==== | ==== |

No employee received emoluments of more than £60,000 during the year (2018: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2018: £nil).

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

5. Tangible Fixed Assets

| | Fixtures and Fittings | Computer Equipment | Motor Vehicles | Total |
|--|----------------------------------|-------------------------------|---------------------------|---------------|
| Cost: | £ | £ | £ | £ |
| Balance at 31 st March 2018 | 13,281 | 9,591 | 7,470 | 30,342 |
| Additions in the year | - | - | 21,799 | 21,799 |
| Disposals in the year | (3,515) | (-) | (-) | (3,515) |
| | ----- | ----- | ----- | ----- |
| Balance at 30 th March 2019 | 9,766 | 9,591 | 29,269 | 48,626 |
| | ===== | ===== | ===== | ===== |
| Depreciation: | | | | |
| Balance at 31 st March 2018 | 13,281 | 9,591 | 5,107 | 27,979 |
| Charge for the year | - | - | 6,041 | 6,041 |
| Disposals in the year | (3,515) | - | - | (3,515) |
| | ----- | ----- | ----- | ----- |
| Balance at 30 th March 2019 | 9,766 | 9,591 | 11,148 | 30,505 |
| | ===== | ===== | ===== | ===== |
| Net Book Value: | | | | |
| Balance at 30th March 2019 | - | - | 18,121 | 18,121 |
| | ===== | ===== | ===== | ===== |
| Balance at 30 th March 2018 | - | - | 2,363 | 2,363 |
| | ===== | ===== | ===== | ===== |

6. Stock

| | 2019 | 2018 |
|--------------------------|---------------|---------------|
| | £ | £ |
| Opening balance | 21,042 | 21,376 |
| Donated food received | 170,275 | 90,514 |
| Donated food distributed | (132,705) | (90,848) |
| | ----- | ----- |
| Closing balance | 58,612 | 21,042 |
| | ===== | ===== |

Donated food is calculated at £1.75 per Kg (2018: 1.67 per Kg) as per The Trussell Trust guidelines.

The Charity does not receive any monetary value from this stock - all items of food received are distributed to foodbank clients.

7. Debtors

| | 2019 | 2018 |
|-------------|---------------|--------------|
| | £ | £ |
| Debtors | 34,716 | 3,999 |
| Prepayments | 654 | 835 |
| | ----- | ----- |
| | 35,370 | 4,834 |
| | ===== | ===== |

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

8. Creditors: amounts falling due within one year

| | 2019 | 2018 |
|--------------------------|---------------|--------------|
| | £ | £ |
| Creditors | 17,743 | - |
| Accruals | 3,698 | 2,727 |
| Deferred income (Note 9) | - | 4,175 |
| Other creditors | 58,323 | - |
| | ----- | ----- |
| | 79,764 | 6,902 |
| | ===== | ===== |

9. Deferred Income

| | 2019 | 2018 |
|--|-------------|--------------|
| | £ | £ |
| Balance at 31 st March 2018 | 4,175 | - |
| Amount deferred in the period | - | 4,175 |
| Amount released to incoming resources | (4,175) | (-) |
| | ----- | ----- |
| Balance at 30th March 2019 | - | 4,175 |
| | ===== | ===== |

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

10. Analysis of Net Assets between Funds

| | Tangible Fixed Assets | Net Current Assets | Total |
|---|--------------------------------------|-------------------------------|----------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General Fund | - | 45,906 | 45,906 |
| Designated fund | - | 78,796 | 78,796 |
| | ----- | ----- | ----- |
| | - | 124,702 | 124,702 |
| | ----- | ----- | ----- |
| Restricted Funds | | | |
| Cobalt Housing | - | 464 | 464 |
| Community Impact Fund | - | 3,000 | 3,000 |
| ComMutual | - | 196 | 196 |
| Foodbank Restricted Donations | - | 21,531 | 21,531 |
| Henry Smith Charity | - | 10,647 | 10,647 |
| Liverpool City Council - Foodbank Mayor's Office | 1,773 | - | 1,773 |
| Liverpool City Council - Hardship Fund | - | 22,181 | 22,181 |
| Peter Moore Foundation | 16,348 | 5,655 | 22,003 |
| Mayor's Hope Fund | - | 5,757 | 5,757 |
| UnLtd Star People Award | - | 4,175 | 4,175 |
| West Derby Waste Land Charity | - | 2,950 | 2,950 |
| | ----- | ----- | ----- |
| | 18,121 | 76,556 | 94,677 |
| | ----- | ----- | ----- |
| Totals | 18,121 | 201,258 | 219,379 |
| | ===== | ===== | ===== |

11. Unrestricted Funds

| | | <u>Movements in the period</u> | | | |
|-----------------|---|--------------------------------|--------------------|------------------|---|
| | Resources at Beginning of year | Income | Expenditure | Transfers | Resources at End of year |
| | £ | £ | £ | £ | £ |
| General Fund | 36,000 | 97,431 | (65,008) | (22,517) | 45,906 |
| Designated Fund | 56,279 | - | (-) | 22,517 | 78,796 |
| | ----- | ----- | ----- | ----- | ----- |
| | 92,279 | 97,431 | (65,008) | - | 124,702 |
| | ===== | ===== | ===== | ===== | ===== |

General Fund is used to finance the charitable company's general activities and core costs as outlined in the Trustees' Report.

Designated Fund - Contribution towards the redundancy provision and three months' total running costs.

Transfers – movement of designated fund above.

ST ANDREW'S COMMUNITY NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

12. Restricted Funds

| | Resources at Beginning of year £ | Movements in the period | | Resources at End of year £ |
|--|---|-------------------------|------------------|-------------------------------------|
| | | Income £ | Expenditure £ | |
| Big Local Trust – My Clubmoor | 8,211 | 85,974 | (94,185) | - |
| Chrimes Family Charitable Trust | - | 700 | (700) | - |
| Clubmoor Councillor Fund | 1,082 | - | (1,082) | - |
| Cobalt Housing | 464 | - | (-) | 464 |
| Comic Relief | 1,477 | 42,342 | (43,819) | - |
| Community Impact Fund | - | 3,000 | (-) | 3,000 |
| ComMutual | - | 4,642 | (4,446) | 196 |
| Environmental Initiatives Fund | - | 495 | (495) | - |
| Foodbank Restricted Donations | - | 39,138 | (17,607) | 21,531 |
| Garfield Weston Foundation | - | - | - | - |
| Henry Smith Charity | 7,347 | 30,800 | (27,500) | 10,647 |
| Liverpool City Council - Community Resource Grant | 51 | 10,000 | (10,051) | - |
| Liverpool City Council - Foodbank Mayor's Office | 2,364 | - | (591) | 1,773 |
| Liverpool City Council Hardship Fund | 6,000 | 20,415 | (4,234) | 22,181 |
| Liverpool Mutual Homes – My Clubmoor | 2,000 | - | (2,000) | - |
| Mayoral Neighbourhood Fund | - | 12,000 | (12,000) | - |
| Mayor's Hope Fund | - | 20,000 | (14,243) | 5,757 |
| Morgan Foundation | - | 10,772 | (10,772) | - |
| Peter Moore Foundation | - | 28,000 | (5,997) | 22,003 |
| RBS Skills & Opportunities Fund | 86 | - | (86) | - |
| Tudor Trust | - | 30,000 | (30,000) | - |
| UnLtd Star People Award | - | 4,175 | (-) | 4,175 |
| United Utilities Trust Fund | 2,536 | 6,248 | (8,784) | - |
| Waste Derby Waste Land Charity | - | 2,950 | (-) | 2,950 |
| Workers Education Association | 632 | - | (632) | - |
| | 32,250 | 351,651 | (289,224) | 94,677 |

Description of Funds

These are funds to be expended at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Big Local Trust – My Clubmoor – Funds being held by St Andrew's Community Network as a trusted local organisation on behalf of the My Clubmoor partnership board. My Clubmoor is a Big Local Trust area.

Chrimes Family Charitable Trust – Trust donation made to core costs.

Clubmoor Councillor Fund – grant for reparations to the building

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

Cobalt Housing – Contribution towards benefits advice

Comic Relief – Contribution towards debt advice and money education project

Community Impact Fund – Contribution to money advice project.

ComMutual – Donation for the purchase of fresh fruit and vegetables for North Liverpool Foodbank

Environmental Initiatives Fund – Support to improve the Clubmoor office and its surroundings

Foodbank Restricted Donations – financial value of food donated,

Garfield Weston Foundation – Contribution towards core costs.

Henry Smith Charity– Contribution towards salaries of two debt advisers

Liverpool City Council - Community Resource Grant – work in partnership with St. Andrew's Church to deliver a 'stronger communities' project including community events, regular community recreational activities and volunteering programme.

Expenditure comprises:

| | 2019 | 2018 |
|-----------------------------|--------|--------|
| | £ | £ |
| Project Salaries & on costs | 10,051 | 10,048 |
| | ===== | ===== |

Liverpool City Council Hardship Fund – Funds provided for welfare support project in Clubmoor and Tuebrook

Liverpool City Council - Foodbank Mayor's Office – Funds awarded for the North Liverpool Foodbank. St Andrew's Community Network is the organising body for the foodbank.

Liverpool Diocesan – Contribution towards salaries

Liverpool Mutual Homes - My Clubmoor – Funds held for community events.

Mayoral Neighbourhood Fund – Grant provided to provide debt advice drop-in in Tuebrook.

Mayor's Hope Fund – Funds given for distribution of Christmas Hampers across Liverpool.

Morgan Foundation – Contribution to running costs.

Peter Moore Foundation – Grant provided for purchase of new van and ongoing service and maintenance requirements.

Pilkington Charities Fund - Contribution to running costs.

Proven Family Trust - Contribution to running costs.

RBS Skills & Opportunities Fund – Contribution towards a money education project

Schroder Charity Trust - Contribution to running costs.

Tudor Trust – Multi-annual grant towards core costs

United Utilities Trust Fund – Contribution towards salary and training cost for a benefits and welfare advisor

UnLtd Star People Awards – Grant money held on behalf of a mutual client.

Waste Derby Waste Land Charity – funding towards relocation costs and essential items for North Liverpool Foodbank.

Workers Education Association – Contribution towards volunteer development project

ST ANDREW'S COMMUNITY NETWORK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2019

13. Operating Lease Commitments

There were no financial commitments under non-cancellable operating leases (2018: £9,000).

12. Related Party Transactions

The following trustees were also part of, without any personal financial interest, the Parochial Church Council of Clubmoor St Andrews leadership:

Beryl Williams
James Green

The charity has paid project related costs to the church during the year.

13. Guarantees

As at 30th March 2019, each member will contribute a maximum of £10 in the event of the charitable company winding up.

| | 2019 | 2018 |
|-------------------|-------------|-------------|
| Number of members | 10 | 10 |
| Total guarantees | £100 | £100 |

**ST ANDREW'S COMMUNITY NETWORK – INCLUDING MY CLUBMOOR FUNDS
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH MARCH 2019**

| | 2019 | 2018 |
|---|----------------|----------------|
| INCOME | £ | £ |
| Grant income | 312,513 | 229,388 |
| Donations | 21,066 | 35,610 |
| Hot desk income | 525 | 525 |
| Training income | 200 | 900 |
| Transport income | 810 | 13,157 |
| Contract income | 13,141 | 12,000 |
| Satellite income | 17,542 | 9,860 |
| Foodbank | 39,138 | 8,040 |
| Foodbank donated food | 170,275 | 90,514 |
| Big Local LTO fee | 6,577 | 2,412 |
| Total Income | 581,787 | 402,406 |
| EXPENDITURE | | |
| Raising funds | | |
| Fundraising costs | - | 6,570 |
| Charitable activities | | |
| Staff salary costs | 179,860 | 171,196 |
| Pension | 4,525 | 5,482 |
| Sessional fees | 3,724 | 5,095 |
| Rent and service charges | 9,970 | 9,150 |
| Room and venue hire | 3,303 | 2,173 |
| Travel expenses | 2,835 | 1,414 |
| Training and conferences | 4,524 | 1,868 |
| Education and training | 1,228 | - |
| Activities, events and project costs | 39,558 | 27,034 |
| Prizes, certificates and awards | 1,371 | - |
| Volunteer expenses | 1,736 | 1,536 |
| Food purchased for food bank distribution | 4,213 | 5,386 |
| Utilities | 13,982 | 906 |
| Equipment | 3,398 | - |
| Postage and stationery | 3,170 | 3,220 |
| Printing and photocopy | 5,116 | 4,008 |
| Telephone and internet | 2,063 | 1,799 |
| Subscriptions, memberships and publications | 1,073 | 5,677 |
| Insurance | 5,622 | 5,010 |
| Advertising and publicity | 663 | 561 |
| Sundry expenses | 123 | 2,826 |
| Refreshments | 1,831 | 2,083 |
| Cleaning, repairs and maintenance | 25,511 | 3,716 |
| Computer costs | 609 | 835 |
| Pension administration fee | - | 56 |
| Consultancy fee | 22,837 | 6,296 |
| Funding returned | - | 4,326 |
| Motor expenses | 3,585 | 928 |
| Re-distributed food donation | 132,705 | 90,848 |
| Overheads | - | 23,634 |
| Partnership project | - | 3,750 |
| Local economy | - | 194 |
| Payroll fees | 786 | 825 |
| Accountancy | 975 | 925 |
| Depreciation | 6,041 | 977 |
| Total expenditure on charitable activities | 486,937 | 393,734 |
| Total expenditure | 486,937 | 400,304 |
| Net income for the year | 94,850 | 2,102 |

(This page does not form part of the statutory financial statements)

**ST ANDREW'S COMMUNITY NETWORK – MY CLUBMOOR FUNDS
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30TH MARCH 2019**

| | 2019 | 2018 |
|---------------------------------------|-----------------|----------------|
| | £ | £ |
| INCOME | | |
| Big Local Trust | 85,974 | 48,233 |
| ComMutual | 2,442 | 2,000 |
| | ----- | ----- |
| Total income | 88,416 | 50,233 |
| | ----- | ----- |
| EXPENDITURE | | |
| Staff salary costs | 28,913 | 19,982 |
| Pension | 576 | 92 |
| Travel expenses | 1,830 | - |
| Sessional Workers | 1,603 | - |
| Room and venue hire | 3,253 | - |
| Consultancy | 16,795 | - |
| Prizes, certificates and awards | 1,371 | - |
| Utilities | 3,644 | - |
| Postage and stationery | 368 | - |
| Insurance | 14 | - |
| Advertising and publicity | 571 | - |
| Cleaning, repairs and maintenance | 17,796 | - |
| Rent | 7,758 | - |
| Equipment | 3,051 | - |
| Computer costs | 315 | - |
| Activities | 3,454 | - |
| Overheads | - | 23,634 |
| Partnership project | - | 3,750 |
| Local economy | - | 194 |
| Events | 2,815 | - |
| Administration costs | 4,500 | 4,319 |
| | ----- | ----- |
| Total expenditure | 98,627 | 51,971 |
| | ----- | ----- |
| Net (expenditure) for the year | (10,211) | (1,738) |
| | ----- | ----- |
| Fund balances brought forward | 10,211 | 11,949 |
| | ----- | ----- |
| Fund balances carried forward | - | 10,211 |
| | ===== | ===== |

(This page does not form part of the statutory financial statements)