

Wirral Environmental Network

(A company limited by guarantee)

Annual Report and Financial Statements Year Ended 31 March 2022

Company registration number: 3462312

Charity registration number: 1068306



**Wirral
Environmental
Network**

"Working to reduce Wirral's Carbon Footprint"

Wirral Environmental Network

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Wirral Environmental Network

Trustees' Report

Reference and Administrative Details

Trustees & Directors

J Anton

K Chapman

N Drew

B Parry

P Sheldricks

P Stephens

D Brown

D Jones (Chair)

D Pye, Company Secretary

Other Officers

N Graham, Office Manager

P McHoul, Finance manager

Principal Office

Sandon Building

Falkland Road

Wallasey

Wirral

CH44 8ER

The charity is incorporated in England and Wales.

Company Registration Number 3462312

Charity Registration Number 1068306

Bankers Co-operative Bank

Independent Examiner Ian Wright

Wirral Environmental Network

Trustees' Report

The trustees are pleased to present their report together with the financial statements of the charitable company for the year ending 31st March 2022.

Structure, Governance and Management

Governing Document

The Charity – originally known as Wirral LA21 Network - is constituted as a Company limited by Guarantee and not having a share capital, and is governed by a Memorandum and Articles of Association incorporated 7 November 1997, amended by special resolution 21 August 2003 and by certificate of incorporation on change of name dated 31 October 2009.

The charity is registered with the Charities commissioners under charity number 1068306.

Appointment of trustees

As set out in the Articles of Association the trustees are approved at a General meeting. There is no limit to the time a trustee may serve, although one third of trustees are expected to retire by rotation and be subject to reappointment. During the year, the trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee. In this case, that person will hold office only until the next following annual general meeting and shall not be taken into account in determining the trustees who are to retire by rotation at the AGM. If not reappointed at such annual general meeting, the additional trustee(s) shall vacate office at the end of the AGM. There is a minimum of three Trustees but no maximum number. A simple process is in place to clarify trustee recruitment and induction, including interviews and references as necessary.

Trustee induction and training

The Chair of Trustees arranges an induction for new Trustees, including their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Trustee committee and decision making processes, and minimum commitment expected from the new trustee. They also learn in situ about the organisation structure, business plan and recent financial performance of the charity. The new trustee will meet key team members and be provided with access to operational procedures. They are encouraged to attend appropriate events to gain greater knowledge of the charity's activities and to help in the undertaking of their role.

Organisation

The Board of trustees oversees the charity and meets formally on a bi-monthly basis; however exceptional meetings on specific matters can be arranged as and when required. The Office Manager manages the day-to-day operations of the charity. The trustees are supplied with financial information bi-monthly together with updates on activity.

Wirral Environmental Network

Trustees' Report

Objectives and activities

Wirral Environmental Network (WEN) is a local charity which aims to advance the education of the public about the preservation of our world's natural environment, ecological sustainability, natural resource conservation, waste minimisation, recycling and the principles of fair trade, within Wirral and the surrounding area. It is also a focal point for sustainability issues locally.

WEN has delivered and continue to deliver training and projects such as BEE Wirral, Learning In Deprived Communities, WEN Crafters, WEN Reclaimers, Falkland Road Organic Gardeners, Green Hub @ St James Garden, Liscard pop-ups, Alleyways project, Hydroponics, Re-use & Recycling Projects, Cool Communities, Biodiversity Conference and Eco Art in the park, Courses and workshops at St James, the Mersey Green Map, E news & quarterly newsletter (Wirral Evergreen), website and information service.

The Trustees review WEN's aims, objectives and activities each year to ensure that we remain focused and have given due regard to public benefit when planning the charity's activities.

Achievements and performance

In the last year we have continued to see an increase in public awareness and concern about environmental matters. This is reflected in the ongoing community-level engagement role that WEN play as a key partner in the Cool Wirral climate change strategy partnership and helping embed some of the behaviour changes through our accredited learning programmes and wider outreach actions.

Two key events stand out, WEN's accreditation as a Matrix organisation, which recognises our professionalism in training delivery, and WEN's recognition as the first Carbon Literate Organisation in the Liverpool City Region, at the Carbon Literacy Award held in Manchester.

Beyond those, our work with the St James' hub, thanks to funding from the Merseyside MetroMayor's Community Environment Fund, is now moving beyond its project phase and is leaving a lasting legacy. It is also a great example for others to learn from, showing what can be achieved through local projects on the ground, delivered by committed local volunteers.

Wirral Environmental Network is still growing – in its local profile, in its membership numbers, and in its reach and impact. As we look towards difficult times ahead, it feels that Wirral Environmental Network is well placed to play a key role in responding to environmental challenges that we will all face in the future.

WEN's outreach and impact, through newsletters and social media, as well as courses and projects, continues to grow, as do our partnerships and the reputation of the organisation both locally and nationally.

WEN continues to strengthen from a Trustee perspective, Processes are continuing to be revisited and updated. Governing documents continue to be reviewed and we now have a hybrid meeting format, making more use of online tools. The vision for where the organisation could be by 2030 has been determined and is constantly reviewed along with the risk register created for the organisation. We have used the comments of our independent examiner to update how we present our accounts going forward.

Wirral Environmental Network

Trustees' Report

Plans for future periods:

The Board of Trustees have produced a vision for WEN in 2030 and this provides direction to activities and decisions made within the team – for example in deciding which grant opportunities to pursue. We will produce a business plan for the year ahead to help us focus our efforts, and then make this a part of our ongoing approach on an annual basis.

In the next year, WEN will be looking to apply to the LCR Community Environment Fund again. A key focus will be to develop our long-term accommodation needs, now that possible options are becoming clearer, and to continue to embed risk management within our operating approach.

Risk management

The following risk areas have been identified as key to the organisation:

- Insolvency
- Loss of key staff
- Inadequate Governance
- Fail to meet Charity aims / scope creep
- IT failure
- Data loss/breach/GDPR
- Safeguarding & vulnerable people
- Health & Safety – incident
- Accommodation change (Falkland Rd)
- Asset management (loss/fraud).

Mitigation Strategy:

Risk areas have been prioritised and individual risks are a focus of trustee meetings, through the forward agenda for the year. This will continue to allow the Trustees and the WEN team to have a better articulated, common perception of the risks and mitigation actions.

Financial review:

The income for this accounting period amounted to £75,236 (previous year: £61,447) with the net income being £16,872. The level of unrestricted funds stands at £36,351 which surpasses our minimum aim of retaining reserves of the equivalent of 12 months of overhead expenses (circa £10,000). We are outgrowing our current premises and so are building up unrestricted reserves for a planned premises project in 2024.

Signed on behalf of the WEN Trustees by:


D Jones (Chair)
Trustee & Director

Independent Examiner's Report to the trustees of the Wirral Environmental Network (WEN)

I report on the accounts of the charity for the year ended the 31 March 2022 which are set out on pages 8 to 12.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income did not exceed £250,000 your examiner need not be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I Wright

Ian Wright, BA, FCA
Chartered Accountant
15 Stretton Drive
Southport
Merseyside PR9 7DR

14 December 2022

Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account)

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	2022	2021
Income & endowments from:				£	£
Donations & legacies		106	1,754	1,860	1,716
Trading & other activities		3,750	6,650	10,400	6,747
Charitable activities		56,537	6,438	62,975	52,967
Investment income					
Other income		0	2	2	17
Total Income		60,393	14,843	75,236	61,447
Expenditure on:					
Charitable activities		40,204	11,994	52,198	37,979
Management of the charity		3,531	2,635	6,166	9,640
Total Expenditure		43,735	14,629	58,364	47,620
Net Income /expenditure		16,658	214	16,872	13,827
Total funds brought forward		7,898	36,164	44,062	30,586
Net Gains/(Losses) on investments			(27)	(27)	(351)
Total funds carried forward		24,557	36,351	60,907	44,062
All of the charity's activities derive from continuing operations during the above two periods.					

Balance Sheet

31 March 2022

Balance Sheet 31st March 2022		2022	2021
Fixed assets			
Tangible assets	Note 7		
Investments		5,805	6,156
Investments revaluation		(27)	(351)
		5,778	5,805
Current assets			
Debtors			
Cash at bank and in hand		55,130	38,257
Creditors: amounts falling due within one year	Note 8		
Net current assets		55,130	38,257
Net assets		60,908	44,062
Funds of the charity			
Restricted	Note 9	24,557	7,898
Unrestricted	Note 9	36,351	36,164
Total funds		£60,908	£44,062

For the financial year ending 31 March 2022 the charity 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the 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 on pages 8 to 9 were approved by the trustees, and authorised for issue on 14 December 2022 and signed on their behalf by:



D Jones (Chair)
Trustee & Director

Company Registration Number: 3462312

Wirral Environmental Network

Notes to the Financial Statements

Year Ended 31 March 2022

1.	ACCOUNTING POLICIES			
(a)	Basis of preparation of financial statements			
	The financial statements are prepared under the historical cost convention, and in accordance with the Statement of recommended practise "Accounting and Reporting by Charities (SORP 2006), applicable accounting standards and the Companies Act 2006			
(b)	Income			
	Voluntary income and donations are included in income when they are receivable, except when donors specify they must be used in future accounting periods, then the income is deferred . The income from fundraising is shown gross. Grant income is provided and may relate to specific projects.			
(c)	Expenditure			
	Are included in the Statement of Financial activities on an accrual basis inclusive of VAT Expenditure which is directly attributable to specific activities has been included.			
(d)	Tangible fixed assets			
	Are stated at cost less depreciation			
	depreciation is provided at rates listed below			
	Computers	25%	Straight line	
	Fixtures, fittings & equipment	15%	Straight line	
	Motor vehicle	20%	Straight line	
	(Above rates are historic see Note 7)			
(e)	Expenditure on Management of the Charity			
	Includes all expenditure not directly related to the charitable activity or fundraising			
	Includes rent and office expenditure, salaries for administration and accountancy.			
2.	DIRECTORS			
	As a charity the directors and trustees received no emoluments nor reimbursement of expenses for the year ended 31 March 2022			

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Notes to the Financial Statements

Year Ended 31 March 2022

3.	INCOME		21-22 Restricted	21-22 Unrestricted	21-22 Total	2021
	Bank Interest			2	2	17
	Centre Support			451	451	528
	Donations		106	677	783	719
	Grants		56,477	0	56,477	47,399
	Events & Sales		2,797	6,431	9,228	5,587
	Membership			626	626	469
	Other Income		953	220	1,173	1,159
	Room & Contr Hire		60	3,273	3,333	2,465
	Admin, Shus & Cash			3,165	3,165	3,103
	Total Income		60,393	14,843	75,236	61,447
	EXPENDITURE					
	Environmental Education	3	40,204	11,994	52,198	37,979
	Management of the Charity	4	3,531	2,635	6,166	9,640
	Total Expenditure		43,735	14,629	58,364	47,620
	NET INCOME FOR THE YEAR		16,658	214	16,872	13,827
	Change in shares value	Note 7		-27	-27	-351
	Balance brought forward		7,898	36,164	44,062	30,586
	BALANCE CARRIED FORWARD		24,557	36,351	60,908	44,062
3 ctd	ENVIRONMENTAL EDUCATION		21-22 Restri	21-22 Unrestrict	2022	2021
					£	£
	Project Materials		5,659	1,447	7,106	3,470
	Printing & Postage		311	365	675	279
	Prize Draw			70	70	243
	Premises			5,100	5,100	5,100
	Training & Events		2,132	91	2,223	1,045
	Salaries & Contractors		32,103	4,345	36,448	27,430
	Telephone			576	576	412
	Travel & Volunteers	now inc in Admin			0	0
	Events Cost	now inc in T & E			0	0
					0	0
			40,204	11,994	52,198	37,979
4	MANAGEMENT AND ADMINISTRATION OF THE CHARITY					
			Restricted	Unrestricted	2022	2021
					£	£
	Admin		3,531	334	3,865	3,321
	Office & Other Expenses		0	2,301	2,301	6,005
	Depreciation & refund				0	0
	Insurance			0	0	315
	Cash to Bank					
			3,531	2,635	6,166	9,640

Wirral Environmental Network

Notes to the Financial Statements

Year Ended 31 March 2022

5.	NET MOVEMENT IN FUNDS		2022	2,021
	Stated after charging:-		£	£
	Depreciation	0		
6.	TAXATION			
	As a charity the company is exempt from corporation tax.			
7	FIXED ASSETS & DEPRECIATION			
	Although project material purchase is high, the materials are not assets. Equipment and materials acquired belong to the project beneficiaries.			
	At the previous year end all assets including computers, fixtures, equipment and the motor vehicle had been fully depreciated to a value of nil. Several of the older computers, monitors and furniture were also scrapped during the internal move.			
		2022	2021	
	Tridos Shares valuation at year end	5,805	6,156	
	Revaluation difference	-27	-351	
	Total Valuation	5,778	5,805	
8	CREDITORS: amounts falling due within one year.	2022	2021	
		£	£	
	Unpresented cheques	0	0	
		<u>0</u>	<u>0</u>	
9.	FUNDS OF THE CHARITY		2022	2021
	consisting of:			
	Restricted (Grants)	24,557	7,898	
	Unrestricted	36,351	30,359	
		60,908	38,257	
10.	GUARANTEE			
	The company is limited by guarantee whereby every member of the company undertakes to contribute to the assets of the company, in the event of winding up while they are a member or within one year after they ceased to be a member, such amounts as may be required not exceeding one pound.			
	At 31 March 2022 there were 92 individual members and 26 group members.			
11.	CAPITAL COMMITMENTS			
	None.			
12	ADMIN			
	Admin was formerly included in 'Office and Other Expenses'			

Wirral Environmental Network

Notes to the Financial Statements

Year Ended 31 March 2022

13	RESTRICTED FUNDS	Balance at	Income	Expenditure	Balance at	
		01 April 2021			31 March 2022	
		£	£	£	£	
	The Alleyways Project	2,654	0	2,654	0	
	The Alleyways Project 2	1,945	0	1,945	0	
	The Alleyways Project 22	0	4,000	3,000	1,000	
	BEE Wirral	0	3,000	1,600	1,400	
	Cool Communities	576	3,282	2,208	1,650	
	Community Voluntary & Faith Fund	0	13,135	0	13,135	
	Green Hub	-599	17,100	16,365	137	
	Hydroponics project	1,410	0	0	1,410	
	Learning in Deprived Communities	1,244	10,065	6,343	4,966	
	Liscard Popup	0	8,811	8,104	707	
	Reuse & Recycling Projects	668	0	407	261	
	St James'	0	1,000	1,109	-109	
		7,898	60,393	43,735	24,557	
14	UNRESTRICTED FUNDS	Balance at	Income	Expenditure	Gains/Losses	Balance at
		01 April 2021				31 March 2022
		£	£	£	£	£
	General Fund	36,164	14,843	14,629	-27	36,351
15	ANALYSIS OF NET ASSETS	Restricted	Unrestricted	Total		
		£	£	£		
		Investments	0	5,778	5,778	
Current Assets	24,557	30,573	55,130			
		24,557	36,351	60,908		

