

Wirral Environmental Network

(A company limited by guarantee)

Annual Report and Financial Statements Year Ended 31 March 2024

Company registration number: 3462312

Charity registration number: 1068306



"Working to reduce Wirral's Carbon Footprint"

Wirral Environmental Network

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Reference and Administrative Details

Trustees & Directors

P Sheldricks

D Brown

A Litherland

B Shoebridge

D Griffiths

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

The trustees are pleased to present their report together with the financial statements of the charitable company for the year ending 31st March 2024.

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.

Objectives and activities

Wirral Environmental Network (WEN) is a non-profit, non-party political coalition of individuals, groups and organisations, working together for a more sustainable society and the respect for nature and the environment. The aim of the organisation is to advance the education of the public about the preservation of our world's natural environment, ecological sustainability, natural resource conservation, waste management, recycling and the principles of Fairtrade, within Wirral and the surrounding area.

WEN has delivered and continue to deliver training and projects such as Lifelong learning, Learning In Deprived Communities, Green Hub @ St James Garden, WEN Crafters, WEN Reclaimers, Falkland Road Organic Gardeners, Hydroponics, Community Voluntary and Faith Fund, Kirkwood Grant (Dibbinsdale and Schools), Liscard Pop-up, Seed, Climate Champions, Cool Communities, Climate Champions, Courses and workshops, the Mersey Green Map, E news & quarterly newsletter (Wirral Evergreen), website and information service.

The Trustees review WEN's aims, objectives and activities at a planning workshop 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

WEN continues to empower individuals, communities and organisations with the knowledge and skills they need to protect our planet for future generations.

In 2023, our work to raise awareness about the environment and natural resource conservation has made a meaningful impact within the Wirral and surrounding areas.

This year, we have deepened our outreach and educational initiatives, providing resources and support for residents and businesses in Wirral to make more sustainable choices in their daily lives. From local schools and community groups to local authorities and eco-conscious businesses, we have seen growing interest and action in adopting environmentally friendly practices.

Through information, advice, guidance, education, community engagement and on-the-ground action, we have increased our efforts to promote sustainability and raise awareness about the urgent need for care for our environment.

Year on year income has reduced, but this was due to a significant one-off donation we had the previous year. The expectation is that next year there will be an increase in regular income and another year-on-year increase in delivering environment education and activity.

Follow us, support us, join us. Together we can make a difference.

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 continue to 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 for grants and funding 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:

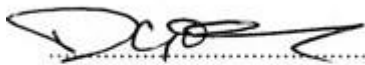
- Insolvency
- Loss of key staff
- Inadequate Governance
- Fail to meet Charity aims / scope creep
- IT failure
- Data loss/breach/GDPR
- Safeguarding & vulnerable people
- Health & Safety – incident
- Accommodation change (Falkland Rd)
- Asset management (loss/fraud).

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 £45,386 (previous year: £50,008) with the net loss of £3,863. The level of unrestricted funds stands at £27,247 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 2025/2026. Signed on behalf of the WEN Trustees on 22nd November 2024



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 2024 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.



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

22 November 2024

Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account)

	<u>Notes</u>	<u>Restricted</u>	<u>Unrestricted</u>	2024	2023
Income & endowments from:				£	£
Donations & legacies		50	1,442	1,492	21,411
Trading & other activities		5,030	6,057	11,087	5,702
Charitable activities		28,057	4,693	32,749	22,888
Investment income					
Other income		0	58	58	7
Total Income		33,136	12,250	45,386	50,008
Expenditure on:					
Charitable activities		27,781	17,058	44,839	40,178
Management of the charity		2,107	2,303	4,410	7,068
Total Expenditure		29,888	19,361	49,249	47,246
Net income /expenditure		3,248	(7,111)	(3,863)	2,762
Total funds brought forward		30,096	34,142	64,238	60,908
Net Gains/(Losses) on investments			216	216	567
Total funds carried forward		33,344	27,247	60,591	64,237
All of the charity's activities derive from continuing operations during the above two periods.					

Balance Sheet

31 March 2024

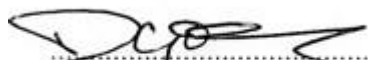
Balance Sheet 31st March 2024				2024	2023
Fixed assets					
Tangible assets	Note 7				
Investments			6,345	5,778	
Investments revaluation			216	567	
			6,561	6,345	
Current assets					
Debtors					
Cash at bank and in hand			54,030	57,893	
Creditors: amounts falling due within one year	Note 8				
Net current assets			54,030	57,893	
Net assets			60,591	64,238	
Funds of the charity					
Restricted	Note 9		33,344	30,096	
Unrestricted	Note 9		27,247	34,142	
Total funds			£60,591	£64,238	

For the financial year ending 31 March 2024 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 22 November 2024 and signed on that day and 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 2024

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	2024			

Wirral Environmental Network

Notes to the Financial Statements

Year Ended 31 March 2024

3.	INCOME			23-24 Restri	23-24 Unrestrictec	23-24 Total	2023
	Bank Interest				58	58	7
	Centre Support				0	0	117
	Donations			50	902	952	20,688
	Grants			28,057	400	28,457	15,670
	Events & Sales			0	5,242	5,242	4,355
	Membership				540	540	606
	Other Income			5,030	815	5,844	1,347
	Room & Contr Hire			0	1,590	1,590	2,384
	Admin, Shrs, SLA's & Cash				2,703	2,703	4,834
	Total Income			33,136	12,250	45,386	50,008
	EXPENDITURE						
	Environmental Education		3	27,781	17,058	44,839	40,178
	Management of the Charity		4	2,107	2,303	4,410	7,068
	Total Expenditure			29,888	19,361	49,249	47,245
	NET INCOME FOR THE YEAR			3,248	-7,111	-3,863	2,763
	Change in shares value		Note 7		216	216	567
	Balance brought forward			30,096	34,142	64,238	60,908
	BALANCE CARRIED FORWARD			33,344	27,247	60,591	64,238

3 ctd	ENVIRONMENTAL EDUCATION			23-24 Restri	23-24 Unrestrictec	2024	2023
						£	£
	Project Materials			367	1,107	1,474	3,400
	Printing & Postage			10	426	436	898
	Prize Draw				0	0	151
	Premises				5,100	5,100	5,100
	Training & Events			30	71	101	155
	Salaries & Contractors			12,383	9,868	22,252	29,669
	Telephone				486	486	804
	Travel & Volunteers		now inc in Admin			0	0
	Kirkwood Grants			14,991		14,991	0
				27,781	17,058	44,839	40,178

4	MANAGEMENT AND ADMINISTRATION OF THE CHARITY			Restricted	Unrestricted	2024	2023
						£	£
	Admin			2,007	836	2,843	5,848
	Office & Other Expenses			100	1,467	1,567	1,220
	Depreciation & refund					0	0
				2,107	2,303	4,410	7,068

Wirral Environmental Network

Notes to the Financial Statements

Year Ended 31 March 2024

5.	NET MOVEMENT IN FUNDS					2024	2023
	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.						
						2024	2023
	Tridos Shares valuation at year end			6,345		5,778	
	Revaluation difference			216		567	
	Total Valuation			6,561		6,345	
8	CREDITORS: amounts falling due within one year.					2024	2023
						£	£
	Unpresented cheques			0		0	
				0		0	
9.	FUNDS OF THE CHARITY					2024	2023
	consisting of:						
	Restricted (Grants)			33,344		30,096	
	Unrestricted			27,247		34,142	
				60,591		64,238	
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 2024 there were 86 individual members and 31 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 2024

13 RESTRICTED FUNDS						
		Balance at	Income	Expenditure	Balance at	
		01 April 2023			31 March 2024	
		£	£	£	£	
	Cool Communities	1,650	0	0	1,650	
	Climate Champions (CCCT)	0	12,632	925	11,707	
	Community Voluntary & Faith Fund	3,842	0	167	3,674	
	Green Hub	67	50	70	47	
	Hydroponics project	1,410	0	1,410	0	
	Kirkwood Grant (Dibbinsdale and Schools)	19,310	5,030	14,991	9,348	
	Learning in Deprived Communities	3,111	13,300	10,481	5,931	
	Liscard Popup	707	0	0	707	
	SEED	0	2,125	1,844	281	
		30,096	33,136	29,888	33,344	
14 UNRESTRICTED FUNDS						
		Balance at	Income	Expenditure	Gains/Losses	Balance at
		01 April 2023				31 March 2024
		£	£	£	£	£
	General Fund	34,142	12,250	19,361	216	27,247
15 ANALYSIS OF NET ASSETS						
		Restricted	Unrestricted		Total	
		£	£		£	
	Investments	0	6,561		6,561	
	Current Assets	33,344	20,686		54,030	
		33,344	27,247		60,591	