Everton Centre Parents & Carers Group

Trustees report and financial statements

for the year ended 30th September 2026

Everton Centre Parents & Carers Group
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Trustees Report
for the year ended 30 September 2026

The Trustees present their report and the financial statements for the year ended 30 September 2026. The financial statements comply with the Charities Act 2011, the constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

The group is an unincorporated charity.

Trustees

The trustees who served during the year were as follows:

C Hamill, B Jeffers, C Green, M Madden, A Carr, J Clarke, J Clarke, E McHugh.

Objectives and activities

The objects for which the group is established are:

- To provide a range of activities for clients of the Everton Day Centre.
- To promote access to benefits through information and opportunities for networking.

Achievements and performance

Another year has passed, bringing with it inevitable changes and reducing our numbers and capabilities. Basil Jeffers our treasurer since 2017 has decided to relinquish his role but, I'm glad to say, is staying on our board. He has been on the board since 2003 and given sterling service. Emma McHugh, a recent arrival on our board, replacing her father, Brendan McCaughey, is our new treasurer and I look forward to working with her. Brendan is still hale and hearty, though well into his nineties. Looking back over my records, I find that our numbers have gone down over the years. Ten years ago, we had thirteen members; today we have eight. And none of us is getting any younger. We do need to get an injection of new members who will bring fresh energies and ideas to our board.

I'm sad also to report the demise of the Dockers' Club. They were very generous over the years when John Denvir was active in it and, pre-Covid, they ran a pre-Christmas dance for members of Everton, the highlight of the year according to many members. They have closed and the £350 donation they gave us this year will be the last we get from them.

I'm glad to note that there will be a dance, something like the Dockers' one. But this time it will be a Halloween party in Everton on 29 October and I look forward to being there.

The issue of the inconsistent transport arrangements arose at all our meetings. On behalf of the parents and carers, I wrote to Paul McNally, Service Manager in the BHSCT Transport Department in November last year. He admitted that their biggest problem was the recruitment and retention of

drivers. He acknowledged the difficulties experienced by Everton and other Centres and assured us that everything possible was being done to address this problem.

Our main function is to support the Everton staff in their work with our loved ones. To that end, we had a presence at a number of events in Everton throughout the year when members and staff gathered for music and coffee & buns We also donated around £1500 to the impressive summer programme.

Everton staff have maintained their professional and caring approach to their work during the year. Every time I visit Everton, I see examples of the members receiving individual, personal attention. There is definitely a sense of a caring inclusive atmosphere throughout the Centre. I would ask the Centre Manager, Anna Dunlop to pass on our appreciation and thanks to all the staff.

Financial review

During the year the group maintained sound financial reserves.
This report has been prepared in accordance with the Statement of Recommended Practice-Accounting and Reporting by Charities.
This report was approved by the Board on 14th October 2026 and signed on its behalf by

C. Hamill, Chairman

Everton Centre Parents & Carers Group

Independent examiner's report to the trustees of Everton Centre Parents & Carers Group

I report on the accounts for the group for the year ended 30th September 2026, which are set out on pages 4 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Doherty
For and on behalf of Doherty Associates Ltd
Accountants
43 Glenmanus Road
Portrush
Co. Antrim
BT56 8HU

14th October 2026

Everton Centre Parents & Carers Group
Statement of Financial Activities (Including Summary Income & Expenditure Account)
for the year ended 30 September 2026

	Notes	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Year Total 2026 £	Year Total 2025 £
Incoming Resources					
Income resources from generated funds					
Donations & Fundraising		1,011	-	1,011	3,093
Interest received		12	-	12	10
Total incoming resources		1,023	-	1,023	3,103
Resources expended					
Costs of generating funds:					
Costs of charitable activities	**3**	(3,118)	-	(3,118)	(1,974)
Costs of governance	**3**	(180)	-	(180)	(180)
Total resources expended		(3,298)	-	(3,298)	(2,154)
Net income before transfers		(2,275)	-	(2,275)	949
Transfer between funds		-	-	-	-
Net incoming resources		(2,275)	-	(2,275)	949
fund balances brought forward		9,928	385	10,313	9,364
Fund balances carried forward		7,653	385	8,038	10,313

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 6 to 8 form an integral part of these financial statements

Everton Centre Parents & Carers Group
Statement of financial position
as at 30 September 2026

	Notes		2026		2025
			£		£
Fixed assets					
Tangible Assets	5		1,181		1,478
Current assets					
Bank/building society balances		7,037		9,015	
Creditors: amounts falling due within one year	6	180		180	
Net current assets			6,857		8,835
Net assets			8,038		10,313
Capital and reserves					
Unrestricted funds	7		7,653		9,928
Restricted funds	7		385		385
General funds			8,038		10,313

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

14th October 2026

The notes on pages 6 to 8 form an integral part of these financial statements

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2026

1 Accounting policies

1.1. Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16th july 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1st January 2005

The financial statements are prepared on a going concern basis under historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The significant accounting policies appllied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Equipment	20% reducing balance

1.3. Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked for the trustees for particular purposes

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4. Resources

Incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are included as income when they are received. No amounts are included in the financial statements for services donated by volunteers.

2 Net incoming resources for the year

	2026	2025
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	296	369

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2026

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Year Total 2026 £	Year Total 2025 £
3 Total resources expended				
Costs directly allocated to charitable activities				
Insurance	301	-	301	293
Repairs & Maintenance	0	-	0	0
Bank charges	36	-	36	39
Activity expenses	2485	-	2485	1273
Depreciation	296	-	296	369
	3118		3118	1974
Governance costs				
Independent examiner fee	180	-	180	180
	3298		3298	2154

4 Taxation

No liability to UK tax arises on ordianry activities for the year. The company is a registered charity.

Everton Centre Parents & Carers Group
Notes to the Accounts
for the year ended 30 September 2026

5 Tangible fixed assets

	Equipment £
Cost	
At 1 October 2025	5,212
Additions	-
Disposals	-
Depreciation	
At 1 October 2025	3,735
Charge for the year	296
On disposals	-
Net book value	
At 30 September 2026	1,181
At 30 September 2025	1,478

Other fixed assets

6 Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals	180	180

7 Statement of funds

	Unrestricted reserve account £	Restricted reserve account £	Total £
Total reserves at 1st October 2025	9,928	385	10,313
Total income for the year	1,023	-	1,023
Total expenditure for the year	(3,298)	-	(3,298)
			-
Total reserves at 30th September 2026	7,653	385	8,038

The general reserve represents the free funds of the charity which are not designated for particular purposes.
The restricted reserve is specifically for staff to hold a previously cancelled fundraising event.

8 Analysis of net assets between funds

Fund balances at 30th September represented by	Unrestricted reserve account £	Restricted reserve account £	Total £
Tangible fixed assets	1,181	-	1,181
Current assets	6,652	385	7,037
Current liabilities	(180)		(180)
Total Net assets	7,653	385	8,038

The general reserve represents the free funds of the charity which are not designated for particular purposes.
The restricted reserve is specifically for staff to hold a previously cancelled fundraising event.