

GARSTON AND DISTRICT COMMUNITY COUNCIL

England & Wales · Charity number 1076031

Details

Status Registered

Legal form Charitable company

Company number [03709263](#)

Registered 1999-06-16

Register [View on the Charity Commission register](#)

Contact

Address 2 Wellington Street
Garston
Liverpool
L19 2LX

Phone 07702427266

Email readingroomgarston@talktalkbusiness.net

Activities

Objects: 1. PROMOTE THE BENEFIT OF THE INHABITANTS OF GARSTON AND DISTRICT WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OF OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURETIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS2. ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS3. PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED

Activities: capacity building activities and support for community and voluntary organisations in the area of benefit acting as an umbrella organisation for groups, providing a focal point for taking up issues which will improve the quality of life, provides office facilities for local residents, a production base for a community newspaper.Provides a community centre for social and recreation activities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** GARSTON AND DISTRICT
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£57,883	£67,282	-	-
2024-03-31	£47,964	£51,141	-	-
2023-03-31	£45,125	£46,959	-	-
2022-03-31	£56,977	£47,836	-	-
2021-03-31	£57,162	£55,225	-	-

Trustees

Name	Role	Appointed
Derek Ho		2025-05-24
MARGERY REBECCA VERNON BLACK		

GARSTON AND DISTRICT COMMUNITY COUNCIL

England & Wales - Charity number 1076031

Accounts

Trustees Report (Including Directors Report) for year ending 31 March 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's (governing document), the Companies Act 2006 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 2019)

Objectives and activities

Garston and District Community Council aim to provide:

A community centre offering social and recreational activities including lunches, art and craft classes, indoor bowling sessions, writing group, social groups and other activities requested by the local community. We also provide a community hub where voluntary and statutory organisations can hold both regular events and one off sessions as required.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and Performance

During 2024/2025 Garston and District Community Council has continued to provide a range of social activities for the local community, with increasing numbers of people attending our lunch club and recreational activities. Liverpool City Council has continued to fund the charity with grants and other fundraising activities have taken place.

Financial review

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness and loss of funding.

Structure, governance and management

The charity is a company limited by guarantee not having share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

The trustees, who are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Lovering

D Walsh – Resigned 3/2/2025

D Hulme – Resigned 3/2/2025

M R Black

M Axworthy – Resigned 3/2/2025

C Humphreys – Resigned 3/2/2025

Derek Ho

Margaret Hewitt

Bernard McNulty

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The board and subcommittee meet every six weeks, and public meetings and forums can be held on a wide range of subjects on the request of members.

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The trustees' report was approved by the Board of Trustees

25 November 2025

M R Black

Trustee

Date ----25 November 2025-----

GARSTON AND DISTRICT COMMUNITY COUNCIL

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Chairman's Report

The charity has continued to build on it's existing customer base and activities in the face of gradually increasing costs and fluctuating income. The charity would like to thank Liverpool City Council for their support and grant during the year which has helped to meet financial challenges.

The Grant towards the expenses of one part time staff member and part costs of running the Reading Rooms which was approved for the 2022/23 year has continued. This continues to provide £8,000 which means we must continue to try and raise funds by special events and applying to funding bodies which at present is quite difficult. Since the year end the Centre has continued to see an increase in activity and the trustees remain positive about the future.

I would personally like to thank Sue and all of the volunteers for their continued hard work at the Reading Room running a varied programme of activities during the year.

Thanks also to the Board of Trustees for their continued support over the last 12 months.

Roy Lovering

Chairman

Date -----

Our Ref: SMU/KCA/G11304
Document ID: 4261278



The Trustees
Garston And District Community Council
Reading Room Activities Centre
2 Wellington Street
Liverpool
Merseyside
L19 2LX

24 November 2025

Dear Trustees

Garston and District Community Council

Please find enclosed the unaudited Financial Statements for the Charity for the year ended 31st March 2025. The accounts have been prepared from the book and records made available to us.

Trustees Report

The Trustees Report is shown on Pages 1 & 2 and has been reviewed for disclosure to that it is accordance with the figures produced and all matters would appear to be in order.

The Statement of Financial Activities is shown on Page 5 and is supported by the various Notes.

The total restricted funds received for the year were £36,047 and expenditure in the year was £36,047, leaving a balance on restricted funds of £nil.

Unrestricted funds showed income of £21,836 with expenses of £31,235, resulting in a net deficit of £9,399. The fund reserves to be carried forward now stand at £56,199.

Balance Sheet

The Balance Sheet is a statement of the assets and liabilities of the Charity as at the end of March 2025 and compares the position at the end of March 2024. This is shown on Page 6 and again is supported by the various Notes.

The main asset of the Charity is the cash at bank of £19,805, with liabilities totalling £7,231 as set out in Note 13.

Would you please arrange for the accounts to be reviewed and signed as appropriate on the Trustees Report and the Balance Sheet.

Please return the signed accounts to me as soon as possible and I will arrange for our Certificate to be issued and provide copies for yourself. We will also submit the accounts to Companies House.

Should you have any queries regarding any of the figures or wish to discuss them further then please do not hesitate to contact me.

Finally, please find enclosed our fee note for your kind attention in due course, which I trust you will find in order, as our total time exceeded £1,200.

Kind regards

Yours sincerely,

Sean

S. Murphy

Partner

E-Mail: sean.murphy@mitchellcharlesworth.co.uk

Charity registration number 1076031 (England and Wales)

Company registration number 03709263

GARSTON AND DISTRICT COMMUNITY COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GARSTON AND DISTRICT COMMUNITY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Lovering M R Black D Ho M Hewitt B McNulty	(Appointed 30 May 2025) (Appointed 3 February 2025) (Appointed 3 February 2025)
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Charity number (England and Wales)	1076031
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Company number	03709263
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Registered office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
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Independent examiner	Mitchell Charlesworth Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
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GARSTON AND DISTRICT COMMUNITY COUNCIL

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GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Garston and District Community Council aim to provide:

A community centre offering social and recreational activities including lunches, art and craft classes, indoor bowling sessions, writing group, social groups and other activities requested by the local community. We also provide a community hub where voluntary and statutory organisations can hold both regular events and one off sessions as required.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During 2024/2025 Garston and District Community Council has continued to provide a range of social activities for the local community, with increasing numbers of people attending our lunch club and recreational activities. Liverpool City Council has continued to fund the charity with grants and other fundraising activities have taken place.

Financial review

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

The charity is a company limited by guarantee not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Lovering	
D Walsh	(Resigned 3 February 2025)
D Hulme	(Resigned 3 February 2025)
M R Black	
M Axworthy	(Resigned 3 February 2025)
C Humphreys	(Deceased 1 June 2024)
D Ho	(Appointed 30 May 2025)
M Hewitt	(Appointed 3 February 2025)
B McNulty	(Appointed 3 February 2025)

GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

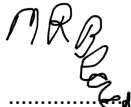
The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of members.

Relationship with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The trustees' report was approved by the Board of Trustees.



.....
M R Black
Trustee

Date:27/11/2025.....

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Garston And District Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

GARSTON AND DISTRICT COMMUNITY COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GARSTON AND DISTRICT COMMUNITY COUNCIL

I report to the trustees on my examination of the financial statements of Garston And District Community Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Mitchell Charlesworth

Mitchell Charlesworth

Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
Date:24/11/25.....

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	1,080	-	1,080	60	-	60
Charitable activities	4	19,701	36,047	55,748	18,084	29,762	47,846
Other trading activities	5	1,055	-	1,055	58	-	58
Total income		<u>21,836</u>	<u>36,047</u>	<u>57,883</u>	<u>18,202</u>	<u>29,762</u>	<u>47,964</u>
Expenditure on:							
Charitable activities	6	31,235	36,047	67,282	20,579	30,562	51,141
Total expenditure		<u>31,235</u>	<u>36,047</u>	<u>67,282</u>	<u>20,579</u>	<u>30,562</u>	<u>51,141</u>
Net expenditure and movement in funds		(9,399)	-	(9,399)	(2,377)	(800)	(3,177)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>65,598</u>	-	<u>65,598</u>	<u>67,975</u>	<u>800</u>	<u>68,775</u>
Fund balances at 31 March 2025		<u>56,199</u>	-	<u>56,199</u>	<u>65,598</u>	-	<u>65,598</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GARSTON AND DISTRICT COMMUNITY COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		43,625		45,874
Current assets					
Cash at bank and in hand		19,805		24,890	
Creditors: amounts falling due within one year	12	(7,231)		(5,166)	
Net current assets			12,574		19,724
Total assets less current liabilities			56,199		65,598
Income funds					
Unrestricted funds			56,199		65,598
			56,199		65,598

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ...27/11/2025



M R Black

Trustee

Company registration number 03709263

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Garston And District Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Reading Room Activities Centre, 2 Wellington Street, Liverpool, Merseyside, L19 2LX.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line method
Fixtures and fittings	10% reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

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 year are not amortised.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 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 ongoing 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,080	60

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable Income						
Sale of goods	16,783	-	16,783	17,711	-	17,711
Services provided under contract	-	27,784	27,784	-	21,262	21,262
Sales of services by beneficiaries	1,268	-	1,268	373	-	373
Performance related grants	-	8,263	8,263	-	8,500	8,500
Other income	1,650	-	1,650	-	-	-
	<u>19,701</u>	<u>36,047</u>	<u>55,748</u>	<u>18,084</u>	<u>29,762</u>	<u>47,846</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	1,055	58
	<u>1,055</u>	<u>58</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	15,386	13,399
Holiday Club	27,786	21,264
Light and Heat	500	500
Jubilee	800	800
	<u>44,472</u>	<u>35,963</u>
Share of support and governance costs (see note 7)		
Support	17,561	11,333
Governance	5,249	3,845
	<u>67,282</u>	<u>51,141</u>
Analysis by fund		
Unrestricted funds	31,235	20,579
Restricted funds	36,047	30,562
	<u>67,282</u>	<u>51,141</u>

£31,235 (2024: £20,579) of the above expenditure was attributable to unrestricted funds and £36,047 (2024: £30,562) to restricted funds.

7 Support costs allocated to activities

	2025 £	2024 £
Rent and rates	2,348	1,063
Light, heat and power	10,735	5,689
Insurance	2,502	1,881
Repairs and maintenance	-	89
Telephone and fax	99	622
Other costs	1,877	1,976
Professional fees	-	13
Governance costs	5,249	3,845
	<u>22,810</u>	<u>15,178</u>
Analysed between:		
Charitable expenditure	<u>22,810</u>	<u>15,178</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2025	2024
	£	£
Wages and salaries	15,386	13,399
	<u>15,386</u>	<u>13,399</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	87,250	11,415	98,665
	<u>87,250</u>	<u>11,415</u>	<u>98,665</u>
At 31 March 2025	87,250	11,415	98,665
	<u>87,250</u>	<u>11,415</u>	<u>98,665</u>
Depreciation and impairment			
At 1 April 2024	41,880	10,911	52,791
Depreciation charged in the year	1,745	504	2,249
	<u>43,625</u>	<u>11,415</u>	<u>55,040</u>
At 31 March 2025	43,625	11,415	55,040
	<u>43,625</u>	<u>11,415</u>	<u>55,040</u>
Carrying amount			
At 31 March 2025	43,625	-	43,625
	<u>43,625</u>	<u>-</u>	<u>43,625</u>
At 31 March 2024	45,370	504	45,874
	<u>45,370</u>	<u>504</u>	<u>45,874</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	2,331	3,266
Accruals and deferred income	4,900	1,900
	<u>7,231</u>	<u>5,166</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Liverpool City Council	-	8,263	(8,263)	-
Holiday Club	-	27,784	(27,784)	-
	<u>-</u>	<u>36,047</u>	<u>(36,047)</u>	<u>-</u>

Previous year:

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Liverpool City Council	800	8,500	(9,300)	-
Holiday Club	-	21,262	(21,262)	-
	<u>800</u>	<u>29,762</u>	<u>(30,562)</u>	<u>-</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	65,598	21,836	(31,235)	56,199
	<u>65,598</u>	<u>21,836</u>	<u>(31,235)</u>	<u>56,199</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	67,975	18,202	(20,579)	65,598
	<u>67,975</u>	<u>18,202</u>	<u>(20,579)</u>	<u>65,598</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	43,625
Current assets/(liabilities)	12,574
	<u>56,199</u>
	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	45,874
Current assets/(liabilities)	19,724
	<u>65,598</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

17 Analysis of changes in net funds

The charity had no material debt during the year.

Our Ref: SMU/KCA/G11304
Document ID: 4261278



The Trustees
Garston And District Community Council
Reading Room Activities Centre
2 Wellington Street
Liverpool
Merseyside
L19 2LX

24 November 2025

Dear Trustees

Garston and District Community Council

Please find enclosed the unaudited Financial Statements for the Charity for the year ended 31st March 2025. The accounts have been prepared from the book and records made available to us.

Trustees Report

The Trustees Report is shown on Pages 1 & 2 and has been reviewed for disclosure to that it is accordance with the figures produced and all matters would appear to be in order.

The Statement of Financial Activities is shown on Page 5 and is supported by the various Notes.

The total restricted funds received for the year were £36,047 and expenditure in the year was £36,047, leaving a balance on restricted funds of £nil.

Unrestricted funds showed income of £21,836 with expenses of £31,235, resulting in a net deficit of £9,399. The fund reserves to be carried forward now stand at £56,199.

Balance Sheet

The Balance Sheet is a statement of the assets and liabilities of the Charity as at the end of March 2025 and compares the position at the end of March 2024. This is shown on Page 6 and again is supported by the various Notes.

The main asset of the Charity is the cash at bank of £19,805, with liabilities totalling £7,231 as set out in Note 13.

Would you please arrange for the accounts to be reviewed and signed as appropriate on the Trustees Report and the Balance Sheet.

Please return the signed accounts to me as soon as possible and I will arrange for our Certificate to be issued and provide copies for yourself. We will also submit the accounts to Companies House.

Should you have any queries regarding any of the figures or wish to discuss them further then please do not hesitate to contact me.

Finally, please find enclosed our fee note for your kind attention in due course, which I trust you will find in order, as our total time exceeded £1,200.

Kind regards

Yours sincerely,

Sean

S. Murphy

Partner

E-Mail: sean.murphy@mitchellcharlesworth.co.uk

Charity registration number 1076031 (England and Wales)

Company registration number 03709263

GARSTON AND DISTRICT COMMUNITY COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GARSTON AND DISTRICT COMMUNITY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Lovering M R Black D Ho M Hewitt B McNulty	(Appointed 30 May 2025) (Appointed 3 February 2025) (Appointed 3 February 2025)
-----------------	--	---

Charity number (England and Wales)	1076031
---	---------

Company number	03709263
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Registered office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
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Independent examiner	Mitchell Charlesworth Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
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GARSTON AND DISTRICT COMMUNITY COUNCIL

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Garston and District Community Council aim to provide:

A community centre offering social and recreational activities including lunches, art and craft classes, indoor bowling sessions, writing group, social groups and other activities requested by the local community. We also provide a community hub where voluntary and statutory organisations can hold both regular events and one off sessions as required.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During 2024/2025 Garston and District Community Council has continued to provide a range of social activities for the local community, with increasing numbers of people attending our lunch club and recreational activities. Liverpool City Council has continued to fund the charity with grants and other fundraising activities have taken place.

Financial review

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

The charity is a company limited by guarantee not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Lovering	
D Walsh	(Resigned 3 February 2025)
D Hulme	(Resigned 3 February 2025)
M R Black	
M Axworthy	(Resigned 3 February 2025)
C Humphreys	(Deceased 1 June 2024)
D Ho	(Appointed 30 May 2025)
M Hewitt	(Appointed 3 February 2025)
B McNulty	(Appointed 3 February 2025)

GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

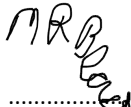
The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of members.

Relationship with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The trustees' report was approved by the Board of Trustees.



.....
M R Black
Trustee

Date: 27/11/2025.....

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Garston And District Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

GARSTON AND DISTRICT COMMUNITY COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GARSTON AND DISTRICT COMMUNITY COUNCIL

I report to the trustees on my examination of the financial statements of Garston And District Community Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Mitchell Charlesworth

Mitchell Charlesworth

Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
Date:24/11/25.....

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	1,080	-	1,080	60	-	60
Charitable activities	4	19,701	36,047	55,748	18,084	29,762	47,846
Other trading activities	5	1,055	-	1,055	58	-	58
Total income		<u>21,836</u>	<u>36,047</u>	<u>57,883</u>	<u>18,202</u>	<u>29,762</u>	<u>47,964</u>
Expenditure on:							
Charitable activities	6	31,235	36,047	67,282	20,579	30,562	51,141
Total expenditure		<u>31,235</u>	<u>36,047</u>	<u>67,282</u>	<u>20,579</u>	<u>30,562</u>	<u>51,141</u>
Net expenditure and movement in funds		(9,399)	-	(9,399)	(2,377)	(800)	(3,177)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>65,598</u>	-	<u>65,598</u>	<u>67,975</u>	<u>800</u>	<u>68,775</u>
Fund balances at 31 March 2025		<u>56,199</u>	-	<u>56,199</u>	<u>65,598</u>	-	<u>65,598</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GARSTON AND DISTRICT COMMUNITY COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		43,625		45,874
Current assets					
Cash at bank and in hand		19,805		24,890	
Creditors: amounts falling due within one year	12	(7,231)		(5,166)	
Net current assets			12,574		19,724
Total assets less current liabilities			56,199		65,598
Income funds					
Unrestricted funds			56,199		65,598
			56,199		65,598

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on ~~...27/11/2025~~



M R Black

Trustee

Company registration number 03709263

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Garston And District Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Reading Room Activities Centre, 2 Wellington Street, Liverpool, Merseyside, L19 2LX.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line method
Fixtures and fittings	10% reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

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 year are not amortised.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 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 ongoing 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,080	60

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable Income						
Sale of goods	16,783	-	16,783	17,711	-	17,711
Services provided under contract	-	27,784	27,784	-	21,262	21,262
Sales of services by beneficiaries	1,268	-	1,268	373	-	373
Performance related grants	-	8,263	8,263	-	8,500	8,500
Other income	1,650	-	1,650	-	-	-
	<u>19,701</u>	<u>36,047</u>	<u>55,748</u>	<u>18,084</u>	<u>29,762</u>	<u>47,846</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>1,055</u>	<u>58</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	15,386	13,399
Holiday Club	27,786	21,264
Light and Heat	500	500
Jubilee	800	800
	<u>44,472</u>	<u>35,963</u>
Share of support and governance costs (see note 7)		
Support	17,561	11,333
Governance	5,249	3,845
	<u>67,282</u>	<u>51,141</u>
Analysis by fund		
Unrestricted funds	31,235	20,579
Restricted funds	36,047	30,562
	<u>67,282</u>	<u>51,141</u>

£31,235 (2024: £20,579) of the above expenditure was attributable to unrestricted funds and £36,047 (2024: £30,562) to restricted funds.

7 Support costs allocated to activities

	2025 £	2024 £
Rent and rates	2,348	1,063
Light, heat and power	10,735	5,689
Insurance	2,502	1,881
Repairs and maintenance	-	89
Telephone and fax	99	622
Other costs	1,877	1,976
Professional fees	-	13
Governance costs	5,249	3,845
	<u>22,810</u>	<u>15,178</u>
Analysed between:		
Charitable expenditure	<u>22,810</u>	<u>15,178</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	1	1
	<u>1</u>	<u>1</u>
Employment costs	2025	2024
	£	£
Wages and salaries	15,386	13,399
	<u>15,386</u>	<u>13,399</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	87,250	11,415	98,665
	<u>87,250</u>	<u>11,415</u>	<u>98,665</u>
At 31 March 2025	87,250	11,415	98,665
	<u>87,250</u>	<u>11,415</u>	<u>98,665</u>
Depreciation and impairment			
At 1 April 2024	41,880	10,911	52,791
Depreciation charged in the year	1,745	504	2,249
	<u>43,625</u>	<u>11,415</u>	<u>55,040</u>
At 31 March 2025	43,625	11,415	55,040
	<u>43,625</u>	<u>11,415</u>	<u>55,040</u>
Carrying amount			
At 31 March 2025	43,625	-	43,625
	<u>43,625</u>	<u>-</u>	<u>43,625</u>
At 31 March 2024	45,370	504	45,874
	<u>45,370</u>	<u>504</u>	<u>45,874</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	2,331	3,266
Accruals and deferred income	4,900	1,900
	<u>7,231</u>	<u>5,166</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Liverpool City Council	-	8,263	(8,263)	-
Holiday Club	-	27,784	(27,784)	-
	<u>-</u>	<u>36,047</u>	<u>(36,047)</u>	<u>-</u>

Previous year:

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Liverpool City Council	800	8,500	(9,300)	-
Holiday Club	-	21,262	(21,262)	-
	<u>800</u>	<u>29,762</u>	<u>(30,562)</u>	<u>-</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	65,598	21,836	(31,235)	56,199
	<u>65,598</u>	<u>21,836</u>	<u>(31,235)</u>	<u>56,199</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	67,975	18,202	(20,579)	65,598
	<u>67,975</u>	<u>18,202</u>	<u>(20,579)</u>	<u>65,598</u>

15 Analysis of net assets between funds

	Unrestricted funds 2025 £
At 31 March 2025:	
Tangible assets	43,625
Current assets/(liabilities)	12,574
	<u>56,199</u>
	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	45,874
Current assets/(liabilities)	19,724
	<u>65,598</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

17 Analysis of changes in net funds

The charity had no material debt during the year.

GARSTON AND DISTRICT COMMUNITY COUNCIL

England & Wales - Charity number 1076031

Accounts

Charity registration number 1076031

Company registration number 03709263 (England and Wales)

GARSTON AND DISTRICT COMMUNITY COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

GARSTON AND DISTRICT COMMUNITY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Lovering D Walsh D Hulme M Black M Axworthy
Charity number	1076031
Company number	03709263
Registered office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
Independent examiner	Mitchell Charlesworth Suites C, D, E & F 14th Floor, The Plaza 100 Old Hall Street Liverpool England L3 9QJ

GARSTON AND DISTRICT COMMUNITY COUNCIL

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GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 2019).

Objectives and activities

Garston and District Community Council aim to provide:

A community centre offering social and recreational activities including lunches, art and craft classes, indoor bowling sessions, writing group, social groups and other activities requested by the local community. We also provide a community hub where voluntary and statutory organisations can hold both regular events and one off sessions as required.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During 2023/2024 Garston and District Community Council has continued to provide a range of social activities for the local community, with increasing numbers of people attending our lunch club and recreational activities. Liverpool City Council has continued to fund the charity with grants and other fundraising activities have taken place.

Financial review

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

The charity is a company limited by guarantee not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Lovering
D Walsh
D Hulme
M Black
M Axworthy
C Humphreys

(Deceased 1 June 2024)

GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of members.

Relationship with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The trustees' report was approved by the Board of Trustees.



.....
M Black

Trustee

Date:30/04/2025.....

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Garston And District Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

GARSTON AND DISTRICT COMMUNITY COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GARSTON AND DISTRICT COMMUNITY COUNCIL

I report to the trustees on my examination of the financial statements of Garston And District Community Council (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mitchell Charlesworth

Suites C, D, E & F
14th Floor, The Plaza
100 Old Hall Street
Liverpool
L3 9QJ
England

Dated:30/04/25

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	60	-	60	20	-	20
Charitable activities	4	18,084	29,762	47,846	15,102	29,133	44,235
Other trading activities	5	58	-	58	870	-	870
Total income		18,202	29,762	47,964	15,992	29,133	45,125
Expenditure on:							
Charitable activities	6	20,579	30,562	51,141	18,626	28,333	46,959
Total expenditure		20,579	30,562	51,141	18,626	28,333	46,959
Net expenditure and movement in funds		(2,377)	(800)	(3,177)	(2,634)	800	(1,834)
Reconciliation of funds:							
Fund balances at 1 April 2023		67,975	800	68,775	70,609	-	70,609
Fund balances at 31 March 2024		65,598	-	65,598	67,975	800	68,775

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GARSTON AND DISTRICT COMMUNITY COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		45,874		47,675
Current assets					
Cash at bank and in hand		24,890		27,426	
Creditors: amounts falling due within one year	13	(5,166)		(6,326)	
Net current assets			19,724		21,100
Total assets less current liabilities			65,598		68,775
Income funds					
Restricted funds	14		-		800
Unrestricted funds			65,598		67,975
			65,598		68,775

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30/04/2025.

M R Black

.....
M Black

Trustee

Company registration number 03709263

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Garston And District Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Reading Room Activities Centre, 2 Wellington Street, Liverpool, Merseyside, L19 2LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line method
Fixtures and fittings	10% reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

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 year are not amortised.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 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 ongoing 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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	60	20

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable Income						
Sale of goods	17,711	-	17,711	12,752	-	12,752
Services provided under contract	-	21,262	21,262	-	20,333	20,333
Sales of services by beneficiaries	373	-	373	2,350	-	2,350
Performance related grants	-	8,500	8,500	-	8,800	8,800
	<u>18,084</u>	<u>29,762</u>	<u>47,846</u>	<u>15,102</u>	<u>29,133</u>	<u>44,235</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>58</u>	<u>870</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable expenditure 2024 £	Charitable expenditure 2023 £
Direct costs		
Staff costs	13,399	14,010
Holiday Club	21,264	20,333
Light and Heat	500	-
Jubilee	800	-
	<u>35,963</u>	<u>34,343</u>
Share of support and governance costs (see note 7)		
Support	11,333	9,945
Governance	3,845	2,671
	<u>51,141</u>	<u>46,959</u>
Analysis by fund		
Unrestricted funds	20,579	18,626
Restricted funds	30,562	28,333
	<u>51,141</u>	<u>46,959</u>

£20,579 (2023: £18,626) of the above expenditure was attributable to unrestricted funds and £30,562 (2023: £28,333) to restricted funds.

7 Support costs allocated to activities

	2024 £	2023 £
Rent and rates	1,063	3,478
Light, heat and power	5,689	2,650
Insurance	1,881	1,887
Repairs and maintenance	89	368
Telephone and fax	622	518
Other costs	1,976	1,031
Professional fees	13	13
Governance costs	3,845	2,671
	<u>15,178</u>	<u>12,616</u>
Analysed between:		
Charitable expenditure	<u>15,178</u>	<u>12,616</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	1,801	1,808
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	1	1
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	13,399	14,010
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2023	87,250	11,415	98,665
At 31 March 2024	87,250	11,415	98,665
Depreciation and impairment			
At 1 April 2023	40,135	10,855	50,990
Depreciation charged in the year	1,745	56	1,801
At 31 March 2024	41,880	10,911	52,791
Carrying amount			
At 31 March 2024	45,370	504	45,874
At 31 March 2023	47,115	560	47,675

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	406
Other creditors	3,266	4,102
Accruals and deferred income	1,900	1,818
	5,166	6,326

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Liverpool City Council	800	8,500	(9,300)	-
Holiday Club	-	21,262	(21,262)	-
	800	29,762	(30,562)	-

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Liverpool City Council	-	8,800	(8,000)	800
Holiday Club	-	20,333	(20,333)	-
	<u>-</u>	<u>29,133</u>	<u>28,333</u>	<u>800</u>
	<u>-</u>	<u>29,133</u>	<u>28,333</u>	<u>800</u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	67,975	18,202	(20,579)	65,598
	<u>67,975</u>	<u>18,202</u>	<u>(20,579)</u>	<u>65,598</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	70,609	15,992	(18,626)	67,975
	<u>70,609</u>	<u>15,992</u>	<u>(18,626)</u>	<u>67,975</u>

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	45,874	-	45,874
Current assets/(liabilities)	19,724	-	19,724
	<u>45,874</u>	<u>-</u>	<u>45,874</u>
	<u>65,598</u>	<u>-</u>	<u>65,598</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	47,675	-	47,675
Current assets/(liabilities)	20,300	800	21,100
	<u>67,975</u>	<u>800</u>	<u>68,775</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

18 Analysis of changes in net funds

The charity had no material debt during the year.

GARSTON AND DISTRICT COMMUNITY COUNCIL

England & Wales - Charity number 1076031

Accounts

Charity registration number 1076031

Company registration number 03709263 (England and Wales)

GARSTON AND DISTRICT COMMUNITY COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

GARSTON AND DISTRICT COMMUNITY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Lovering D Walsh D Hulme M Black M Axworthy C Humphreys
Charity number	1076031
Company number	03709263
Registered office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
Independent examiner	Whitnalls Trident House 105 Derby Road Liverpool L20 8LZ

GARSTON AND DISTRICT COMMUNITY COUNCIL

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GARSTON AND DISTRICT COMMUNITY COUNCIL

CHAIRMAN REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Chairman's Report

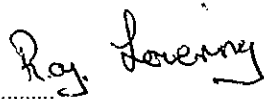
The charity has had another challenging year following the Covid 19 pandemic as it continued to rebuild its customer base and activities with delays in customers returning to use the charity's facilities at its Centre. This resulted in reduced income at the beginning of the year although it did improve as the year progressed. The charity would like to thank Liverpool City Council for their support and grants during the year whilst the charity continued to re-establish itself again.

The Grant towards the expenses of one part time staff member and part costs of running the Reading Rooms was approved for the 2022/23 financial year by Liverpool City Council.

Funding from Liverpool City Council for 2022/23 was set at £8,000 which means we must continue to try and raise funds by special events and applying to funding bodies which at present is quite difficult. Since the year end the Centre has continued to see an increase in activity and the Trustees remain positive about the future.

I regret to report the sad loss of Jean Wharton who died in January 2023 after many active years with the charity. Jean had been a long and outstanding trustee of Garston and District Community Council and had made a considerable contribution to the charity during this time. She will be sadly missed. I would personally like to thank Sue and all of the volunteers for their continued hard work at the Reading Room running a varied programme of activities during these difficult times.

Thanks also to the Board of Trustees' for their continued support over the last challenging 12 months.



.....
Roy Lovering
Chairman

Date: 22.3.24

GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 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 2019).

Objectives and activities

Garston and District Community Council aim to provide:

Capacity building activities and support for community and voluntary organisations in the area of benefit; acting as an umbrella organisation for groups; providing a focal point for taking up issues which will improve the quality of life; provide office facilities for local residents; provide a production base for a community newspaper; provide a community centre for social and recreational activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2022 / 2023 was another challenging year as the charity tried to continue its recovery following the Covid 19 pandemic. Increasing numbers of customers continued to return to their former activities at the Centre although unfortunately not all. Liverpool City Council has continued to fund the charity with its grants leaving a small loss for the year which has been covered by the Charity's reserves. The trustees are optimistic about the activities going forward.

Financial review

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

The charity is a company limited by guarantee not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Lovering
D Walsh
D Hulme
M Black
M Axworthy
C Humphreys

GARSTON AND DISTRICT COMMUNITY COUNCIL

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of members.

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The trustees' report was approved by the Board of Trustees.

.....
C Humphreys
Trustee

Date: 22-3-24.....

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Garston And District Community Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

GARSTON AND DISTRICT COMMUNITY COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GARSTON AND DISTRICT COMMUNITY COUNCIL

I report to the trustees on my examination of the financial statements of Garston And District Community Council (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Whitnalls

Trident House
105 Derby Road
Liverpool
L20 8LZ

Dated: 22/3/24

GARSTON AND DISTRICT COMMUNITY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	20	-	20	1,708	-	1,708
Charitable activities	4	15,102	29,133	44,235	11,693	43,425	55,118
Other trading activities	5	870	-	870	150	-	150
Total income		15,992	29,133	45,125	13,551	43,425	56,976
Expenditure on:							
Charitable activities	6	18,626	28,333	46,959	23,478	24,358	47,836
Net (expenditure)/income for the year/ Net movement in funds		(2,634)	800	(1,834)	(9,927)	19,067	9,140
Fund balances at 1 April 2022		70,609	-	70,609	61,469	-	61,469
Fund balances at 31 March 2023		67,975	800	68,775	51,542	19,067	70,609

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GARSTON AND DISTRICT COMMUNITY COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		47,675		49,483
Current assets					
Cash at bank and in hand		27,426		27,361	
Creditors: amounts falling due within one year	12	(6,326)		(6,235)	
Net current assets			21,100		21,126
Total assets less current liabilities			68,775		70,609
Income funds					
Restricted funds	13		800		19,067
Unrestricted funds			67,975		51,542
			68,775		70,609

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22-3-24


.....
C Humphreys
Trustee

Company registration number 03709263

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Garston And District Community Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Reading Room Activities Centre, 2 Wellington Street, Liverpool, Merseyside, L19 2LX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line method
Fixtures and fittings	10% reducing balance method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

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 year are not amortised.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 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 ongoing 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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	20	1,708

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Subscriptions	12,752	9,842
Holiday Club	20,333	24,358
Luncheon Club	2,350	1,851
Liverpool City Council Grant	8,800	19,067
	<u>44,235</u>	<u>55,118</u>
Analysis by fund		
Unrestricted funds	15,102	11,693
Restricted funds	29,133	43,425
	<u>44,235</u>	<u>55,118</u>

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading activity income: other	870	150
	<u>870</u>	<u>150</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	14,010	11,095
Holiday Club payments	20,333	8,460
	<u>34,343</u>	<u>19,555</u>
Share of support costs (see note 7)	9,945	20,743
Share of governance costs (see note 7)	2,671	7,538
	<u>46,959</u>	<u>47,836</u>
Analysis by fund		
Unrestricted funds	18,626	23,478
Restricted funds	28,333	24,358
	<u>46,959</u>	<u>47,836</u>

£18,626 (2022: £23,478) of the above expenditure was attributable to unrestricted funds and £28,333 (2022 £24,358) to restricted funds.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	-	1,807	1,807	-	1,814	1,814
Rent and Rates	3,478	-	3,478	12,228	-	12,228
Light heat and power	2,650	-	2,650	2,269	-	2,269
Insurance	1,887	-	1,887	2,114	-	2,114
Repairs and maintenance	368	-	368	2,630	-	2,630
Telephone and fax	518	-	518	590	-	590
Other costs	1,031	-	1,031	762	-	762
Legal and professional fees	13	-	13	150	-	150
Accountancy	-	864	864	-	921	921
Other governance costs	-	-	-	-	4,803	4,803
	<u>9,945</u>	<u>2,671</u>	<u>12,616</u>	<u>20,743</u>	<u>7,538</u>	<u>28,281</u>
Analysed between						
Charitable activities	<u>9,945</u>	<u>2,671</u>	<u>12,616</u>	<u>20,743</u>	<u>7,538</u>	<u>28,281</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>1</u>	<u>1</u>
Employment costs	2023	2022
	£	£
Wages and salaries	<u>14,010</u>	<u>11,095</u>

There were no employees whose annual remuneration was more than £60,000.

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	87,250	11,415	98,665
At 31 March 2023	87,250	11,415	98,665
Depreciation and impairment			
At 1 April 2022	38,390	10,792	49,182
Depreciation charged in the year	1,745	63	1,808
At 31 March 2023	40,135	10,855	50,990
Carrying amount			
At 31 March 2023	47,115	560	47,675
At 31 March 2022	48,860	623	49,483

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	406	-
Other creditors	4,102	4,510
Accruals and deferred income	1,818	1,725
	6,326	6,235

GARSTON AND DISTRICT COMMUNITY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Liverpool City Council	19,067	(19,067)	-	8,800	(8,000)	800
Holiday Club	24,358	(24,358)	-	20,333	(20,333)	-
	<u>43,425</u>	<u>(43,425)</u>	<u>-</u>	<u>29,133</u>	<u>(28,333)</u>	<u>800</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	47,675	-	47,675	49,483	-	49,483
Current assets/(liabilities)	20,300	800	21,100	21,126	-	21,126
	<u>67,975</u>	<u>800</u>	<u>68,775</u>	<u>70,609</u>	<u>-</u>	<u>70,609</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

16 Analysis of changes in net funds

The charity had no debt during the year.

GARSTON AND DISTRICT COMMUNITY COUNCIL

England & Wales - Charity number 1076031

Accounts

Company registration number: 03709263

Charity registration number: 1076031

Garston and District Community Council

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Whitnalls

Whitnalls
Trident House
105 Derby Road
Liverpool
L20 8LZ

Garston and District Community Council

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Garston and District Community Council

Reference and Administrative Details

Trustees	J Wharton (Died 11 January 2023) M R V Black M W Axworthy D M Hulme R Lovering D Walsh C E Humphreys
Principal Office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
Company Registration Number	03709263
Charity Registration Number	1076031
Independent Examiner	Whitnalls Whitnalls Trident House 105 Derby Road Liverpool L20 8LZ

Garston and District Community Council

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

Garston and District Community Council aim to provide:

Capacity building activities and support for community and voluntary organisations in the area of benefit; acting as an umbrella organisation for groups; providing a focal point for taking up issues which will improve the quality of life; provide office facilities for local residents; provide a production base for a community newspaper; provide a community centre for social and recreational activities.

Public benefit

Details are provided within the body of our report, in particular in 'Achievements and performance'.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2021/2022 was another difficult year as a result of the Covid-19 pandemic which restricted the use of the Centre due to lockdown and other restrictions. However, with the assistance of Liverpool City Council grants and the Job Retention Scheme the charity has survived the year and achieved a surplus. The trustees are optimistic about the activities going forward.

Financial review

Policy on reserves

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

Nature of governing document

Garston and District Community Council is a company limited by guarantee, not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

Garston and District Community Council

Trustees' Report

Organisational structure

The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of membership.

Relationships with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The annual report was approved by the trustees of the charity on 26 April 2023 and signed on its behalf by:

.....
C E Humphreys
Trustee

Garston and District Community Council

Chairman's Report

The charity has had another difficult year due to the Covid 19 Pandemic which resulted in further lockdowns and delays in customers returning to use the charity's facilities at its Centre. This resulted in reduced income at the beginning of the year although it did improve as the year progressed. The charity would have made a loss of over £5,000 but thanks to Liverpool City Council and the Government Covid - 19 support grants a surplus has been achieved and this will be used to support the charity whilst it continues to re-establish itself.

The Grant towards the expenses of one part time staff member and part cost of running the Reading Rooms was approved for the year 2021/22 financial year by Liverpool City Council.

Funding from Liverpool City Council for 2021/22 was set at £8,000 which means we must continue to try and raise funds by special events and applying to funding bodies which at present is quite difficult. Since the year end the Centre has continued to see an increase in activity and the Trustees remain positive about the future.

I personally would like to thank Sue and all of the volunteers for their continued hard work at the Reading Room running a varied programme of activities during these difficult times.

Thanks also to the Board of Trustees' for their continued support over the last, challenging 12 months.

.....
Roy Lovering
Chairperson

Garston and District Community Council

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Garston and District Community Council for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Garston and District Community Council

Independent Examiner's Report to the trustees of Garston and District Community Council

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 17 .

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 year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, 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 by Charities

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.

.....
S Murphy
Whitnalls
Trident House
105 Derby Road
Liverpool
L20 8LZ

26 April 2023

Garston and District Community Council

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

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	30,629	24,358	54,987
Other trading activities	4	<u>1,990</u>	<u>-</u>	<u>1,990</u>
Total Income		<u>32,619</u>	<u>24,358</u>	<u>56,977</u>
Expenditure on:				
Charitable activities	5	<u>(23,478)</u>	<u>(24,358)</u>	<u>(47,836)</u>
Total Expenditure		<u>(23,478)</u>	<u>(24,358)</u>	<u>(47,836)</u>
Net income		<u>9,141</u>	<u>-</u>	<u>9,141</u>
Net movement in funds		9,141	-	9,141
Reconciliation of funds				
Total funds brought forward		<u>61,469</u>	<u>-</u>	<u>61,469</u>
Total funds carried forward	11	<u>70,610</u>	<u>-</u>	<u>70,610</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	12,307	18,978	31,285
Other trading activities	4	<u>975</u>	<u>-</u>	<u>975</u>
Total Income		<u>13,282</u>	<u>18,978</u>	<u>32,260</u>
Expenditure on:				
Charitable activities	5	<u>(13,116)</u>	<u>(18,978)</u>	<u>(32,094)</u>
Total Expenditure		<u>(13,116)</u>	<u>(18,978)</u>	<u>(32,094)</u>
Net income		<u>166</u>	<u>-</u>	<u>166</u>
Net movement in funds		166	-	166
Reconciliation of funds				
Total funds brought forward		<u>61,303</u>	<u>-</u>	<u>61,303</u>
Total funds carried forward	11	<u>61,469</u>	<u>-</u>	<u>61,469</u>

All of the charity's activities derive from continuing operations during the above two periods.

Garston and District Community Council

(Registration number: 03709263) Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	49,483	51,297
Current assets			
Cash at bank and in hand		27,361	14,447
Creditors: Amounts falling due within one year	10	<u>(6,235)</u>	<u>(4,275)</u>
Net current assets		<u>21,126</u>	<u>10,172</u>
Net assets		<u>70,609</u>	<u>61,469</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>70,610</u>	<u>61,469</u>
Total funds	11	<u>70,610</u>	<u>61,469</u>

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 7 to 17 were approved by the trustees, and authorised for issue on 26 April 2023 and signed on their behalf by:

.....
C E Humphreys
Trustee

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Garston and District Community Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total 2022 £	Total 2021 £
	General £	Other £			
Donations and legacies;					
Donations from individuals	1,708	-	-	1,708	-
Grants, including capital grants;					
L.C.C. Grant	19,067	-	-	19,067	20,200
Subscriptions	7,852	-	-	7,852	2,004
Holiday club	-	-	24,358	24,358	8,978
Other income from donations and legacies	-	2,002	-	2,002	103
	<u>28,627</u>	<u>2,002</u>	<u>24,358</u>	<u>54,987</u>	<u>31,285</u>

4 Income from other trading activities

	Unrestricted funds	Total 2022 £	Total 2021 £
	General £		
Miscellaneous income	1,990	1,990	975
	<u>1,990</u>	<u>1,990</u>	<u>975</u>

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on charitable activities

		Unrestricted funds		Total 2022	Total 2021
	Note	General £	Restricted funds £	£	£
Allocated support costs	6	-	19,555	19,555	12,632
Governance costs	6	7,581	4,803	12,384	19,462
		<u>7,581</u>	<u>24,358</u>	<u>31,939</u>	<u>32,094</u>
		Unrestricted funds		Total 2022	Total 2021
		General £	Restricted funds £	£	£
Holiday club payments		-	8,460	8,460	8,978
Light, heat and power		-	2,269	2,269	5,062
Insurance		1,814	300	2,114	2,111
Repairs and maintenance		496	2,135	2,631	7,817
Telephone and fax		491	100	591	785
Other costs		761	-	761	79
Accountancy fees		921	-	921	810
Wages and salaries		-	11,094	11,094	3,654
Depreciation		1,814	-	1,814	1,822
Rent & rates		1,134	-	1,134	976
Legal & Professional fees		150	-	150	-
		<u>7,581</u>	<u>24,358</u>	<u>31,939</u>	<u>32,094</u>

£7,581 (2021 - £13,116) of the above expenditure was attributable to unrestricted funds and £24,358 (2021 - £18,978) to restricted funds.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds		Total 2022 £	Total 2021 £
	General £	Restricted funds £		
Wages	-	11,095	11,095	3,654
Holiday club payments	15,897	8,460	24,357	8,978
	<u>15,897</u>	<u>19,555</u>	<u>35,452</u>	<u>12,632</u>

Governance costs

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £	Restricted funds £		
Audit fees				
Other fees paid to auditors	921	-	921	810
Legal fees	150	-	150	-
Depreciation, amortisation and other similar costs	1,814	-	1,814	1,822
Other governance costs	4,696	4,803	9,499	16,830
	<u>7,581</u>	<u>4,803</u>	<u>12,384</u>	<u>19,462</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>1,814</u>	<u>1,822</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2021	87,250	11,415	98,665
At 31 March 2022	87,250	11,415	98,665
Depreciation			
At 1 April 2021	36,645	10,723	47,368
Charge for the year	1,745	69	1,814
At 31 March 2022	38,390	10,792	49,182
Net book value			
At 31 March 2022	48,860	623	49,483
At 31 March 2021	50,605	692	51,297

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	484	-
Other creditors	4,026	2,633
Accruals	1,725	1,642
	6,235	4,275

11 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	(61,469)	(30,617)	23,478	(68,608)
Other	-	(2,002)	-	(2,002)
Total unrestricted funds	(61,469)	(32,619)	23,478	(70,610)
Restricted funds	-	(24,358)	24,358	-
Total funds	(61,469)	(56,977)	47,836	(70,610)
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	(61,303)	(13,179)	13,116	(61,366)
Other	-	(103)	-	(103)
Total unrestricted funds	(61,303)	(13,282)	13,116	(61,469)
Restricted funds	-	(18,978)	18,978	-
Total funds	(61,303)	(32,260)	32,094	(61,469)

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	49,483	49,483
Current assets	27,361	27,361
Current liabilities	(6,235)	(6,235)
Total net assets	<u>70,609</u>	<u>70,609</u>

13 Analysis of net funds

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	14,447	12,914	27,361
Net debt	<u>14,447</u>	<u>12,914</u>	<u>27,361</u>

GARSTON AND DISTRICT COMMUNITY COUNCIL

England & Wales - Charity number 1076031

Accounts

Company registration number: 03709263

Charity registration number: 1076031

Garston and District Community Council

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

Whitnalls

Chartered Certified Accountants

44a Liverpool Road

Lydiate

Liverpool

Merseyside

L31 2LZ

Garston and District Community Council

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Garston and District Community Council

Reference and Administrative Details

Trustees	J Wharton M R V Black M W Axworthy D M Hulme R Lovering D Walsh C E Humphreys
Secretary	J Wharton
Principal Office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
Company Registration Number	03709263
Charity Registration Number	1076031
Independent Examiner	Whitnalls Chartered Certified Accountants 44a Liverpool Road Lydiate Liverpool Merseyside L31 2LZ

Garston and District Community Council

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

Objectives and activities

Objects and aims

Garston and District Community Council aim to provide:

Capacity building activities and support for community and voluntary organisations in the area of benefit; acting as an umbrella organisation for groups; providing a focal point for taking up issues which will improve the quality of life; provide office facilities for local residents; provide a production base for a community newspaper; provide a community centre for social and recreational activities.

Public benefit

Details are provided within the body of our report, in particular in 'Achievements and performance'.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Financial review

Policy on reserves

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

Nature of governing document

Garston and District Community Council is a company limited by guarantee, not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

Organisational structure

The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of membership.

Garston and District Community Council


Trustees' Report

Relationships with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The annual report was approved by the trustees of the charity on 19/2/21 and signed on its behalf by:



J Wharton

Company Secretary and Trustee

Garston and District Community Council

Chairman's Report

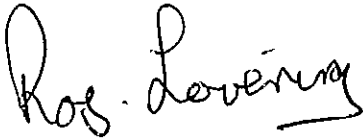
We have had a reasonably successful year with having only one part time member of staff, the funding received from Liverpool City Council enabled us to manage to continue with a full programme of activities.

The Grant being towards the expenses of one part time staff member and part costs of running the Reading Room was approved for the 2019/20 financial year by Liverpool City Council. With the reduction in funding we did manage to continue to employ Sue for 3 days each week.

Funding from Liverpool City Council for 2019/20 has been reduced to £8000 which means we must continue to try and raise funds by special events and applying to funding bodies which at present is quite difficult. New activities have started during the year and the Centre is now busy on most days and evenings, with only Monday mornings and weekends available

I personally would like to thank Sue and all of the volunteers for their continued hard work at the Reading Room running a varied programme of activities.

Thanks also to the Board of Trustees' for their continued support over the last 12 months.



.....
Roy Lovering
Chairperson

Garston and District Community Council

Statement of Trustees' Responsibilities

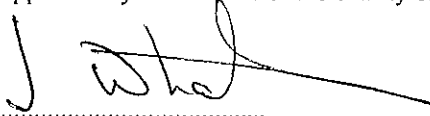
The trustees (who are also the directors of Garston and District Community Council for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 19/2/21 and signed on its behalf by:



J Wharton
Company Secretary and Trustee

Garston and District Community Council

Independent Examiner's Report to the trustees of Garston and District Community Council

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 7 to 17 .

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 year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, 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 by Charities

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.



R. Whittaker
Chartered Certified Accountants

44a Liverpool Road
Lydiate
Liverpool
Merseyside
L31 2LZ

Date: 20.7.21

Garston and District Community Council

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	16,214	35,687	51,901
Other trading activities	4	<u>5,261</u>	<u>-</u>	<u>5,261</u>
Total Income		<u>21,475</u>	<u>35,687</u>	<u>57,162</u>
Expenditure on:				
Charitable activities	5	<u>(20,266)</u>	<u>(35,687)</u>	<u>(55,953)</u>
Total Expenditure		<u>(20,266)</u>	<u>(35,687)</u>	<u>(55,953)</u>
Net income		<u>1,209</u>	<u>-</u>	<u>1,209</u>
Net movement in funds		1,209	-	1,209
Reconciliation of funds				
Total funds brought forward		<u>60,094</u>	<u>-</u>	<u>60,094</u>
Total funds carried forward	11	<u>61,303</u>	<u>-</u>	<u>61,303</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	17,038	36,017	53,055
Other trading activities	4	<u>1,099</u>	<u>-</u>	<u>1,099</u>
Total Income		<u>18,137</u>	<u>36,017</u>	<u>54,154</u>
Expenditure on:				
Charitable activities	5	<u>(19,208)</u>	<u>(36,017)</u>	<u>(55,225)</u>
Total Expenditure		<u>(19,208)</u>	<u>(36,017)</u>	<u>(55,225)</u>
Net expenditure		<u>(1,071)</u>	<u>-</u>	<u>(1,071)</u>
Net movement in funds		(1,071)	-	(1,071)
Reconciliation of funds				
Total funds brought forward		<u>61,165</u>	<u>-</u>	<u>61,165</u>
Total funds carried forward	11	<u>60,094</u>	<u>-</u>	<u>60,094</u>

All of the charity's activities derive from continuing operations during the above two periods.

Garston and District Community Council

(Registration number: 03709263)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	53,119	54,950
Current assets			
Cash at bank and in hand		18,961	10,760
Creditors: Amounts falling due within one year	10	<u>(10,777)</u>	<u>(5,616)</u>
Net current assets		<u>8,184</u>	<u>5,144</u>
Net assets		<u>61,303</u>	<u>60,094</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>61,303</u>	<u>60,094</u>
Total funds	11	<u>61,303</u>	<u>60,094</u>

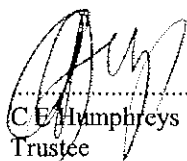
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 7 to 17 were approved by the trustees, and authorised for issue on 19-2-20 and signed on their behalf by:


C E Humphreys
Trustee

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Garston and District Community Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total 2020 £	Total 2019 £
	General £	Other £			
Donations and legacies;					
Donations from individuals	35	-	-	35	240
Grants, including capital grants;					
L.C.C. Grant	-	-	8,350	8,350	10,250
Subscriptions	9,185	-	-	9,185	8,371
Holiday club	-	-	27,337	27,337	25,767
Tenancy contributions and donations	3,912	-	-	3,912	4,336
Other income from donations and legacies	-	3,082	-	3,082	4,091
	<u>13,132</u>	<u>3,082</u>	<u>35,687</u>	<u>51,901</u>	<u>53,055</u>

4 Income from other trading activities

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Membership subscriptions	5,261	5,261	1,099
	<u>5,261</u>	<u>5,261</u>	<u>1,099</u>

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

5 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
Allocated support costs	6	7,699	34,087	41,786	40,017
Governance costs	6	12,567	1,600	14,167	15,208
		<u>20,266</u>	<u>35,687</u>	<u>55,953</u>	<u>55,225</u>
		Unrestricted funds			
		General £	Restricted funds £	Total 2020 £	Total 2019 £
Holiday club payments		-	27,337	27,337	26,017
Activities		-	350	350	-
Light, heat and power		3,085	1,350	4,435	4,875
Insurance		1,864	250	2,114	2,114
Repairs and maintenance		1,366	-	1,366	1,554
Telephone and fax		626	-	626	697
Other costs		1,577	-	1,577	2,212
Accountancy fees		810	-	810	555
Wages and salaries		7,699	6,400	14,099	14,000
Depreciation		1,830	-	1,830	1,840
Rent & rates		1,379	-	1,379	1,361
		<u>20,236</u>	<u>35,687</u>	<u>55,923</u>	<u>55,225</u>

£20,236 (2019 - £19,208) of the above expenditure was attributable to unrestricted funds and £35,687 (2019 - £36,017) to restricted funds.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Wages and salaries	7,699	6,400	14,099	14,000
Holiday club payments	-	27,687	27,687	26,017
	<u>7,699</u>	<u>34,087</u>	<u>41,786</u>	<u>40,017</u>

Governance costs

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Audit fees				
Other fees paid to auditors	840	-	840	555
Depreciation, amortisation and other similar costs	1,830	-	1,830	1,840
Other governance costs	9,897	1,600	11,497	12,813
	<u>12,567</u>	<u>1,600</u>	<u>14,167</u>	<u>15,208</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>1,830</u>	<u>1,840</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2019	87,250	11,415	98,665
At 31 March 2020	87,250	11,415	98,665
Depreciation			
At 1 April 2019	33,155	10,560	43,715
Charge for the year	1,745	86	1,831
At 31 March 2020	34,900	10,646	45,546
Net book value			
At 31 March 2020	52,350	769	53,119
At 31 March 2019	54,095	855	54,950

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	421	274
Other creditors	7,956	3,724
Accruals	2,400	1,618
	10,777	5,616

11 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	(60,094)	(18,393)	20,266	(58,221)
Other	-	(3,082)	-	(3,082)
Total unrestricted funds	(60,094)	(21,475)	20,266	(61,303)
Restricted funds	-	(35,687)	35,687	-
Total funds	(60,094)	(57,162)	55,953	(61,303)
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
General	(61,165)	(14,046)	19,208	(56,003)
Other	-	(4,091)	-	(4,091)
Total unrestricted funds	(61,165)	(18,137)	19,208	(60,094)
Restricted funds	-	(36,017)	36,017	-
Total funds	(61,165)	(54,154)	55,225	(60,094)

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	53,119	53,119
Current assets	18,961	18,961
Current liabilities	<u>(10,777)</u>	<u>(10,777)</u>
Total net assets	<u><u>61,303</u></u>	<u><u>61,303</u></u>

13 Analysis of net funds

	At 1 April 2019 £	Cash flow £	At 31 March 2020 £
Cash at bank and in hand	10,760	8,201	18,961
Net debt	<u>10,760</u>	<u>8,201</u>	<u>18,961</u>

Company registration number: 03709263

Charity registration number: 1076031

Garston and District Community Council

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

Whitnalls

Chartered Certified Accountants

44a Liverpool Road

Lydiate

Liverpool

Merseyside

L31 2LZ

Garston and District Community Council

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Garston and District Community Council

Reference and Administrative Details

Trustees	J Wharton M R V Black M W Axworthy D M Hulme R Lovering D Walsh C E Humphreys
Secretary	J Wharton
Principal Office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
Company Registration Number	03709263
Charity Registration Number	1076031
Independent Examiner	Whitnalls Chartered Certified Accountants 44a Liverpool Road Lydiate Liverpool Merseyside L31 2LZ

Garston and District Community Council

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

Objectives and activities

Objects and aims

Garston and District Community Council aim to provide:

Capacity building activities and support for community and voluntary organisations in the area of benefit; acting as an umbrella organisation for groups; providing a focal point for taking up issues which will improve the quality of life; provide office facilities for local residents; provide a production base for a community newspaper; provide a community centre for social and recreational activities.

Public benefit

Details are provided within the body of our report, in particular in 'Achievements and performance'.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Financial review

Policy on reserves

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

Nature of governing document

Garston and District Community Council is a company limited by guarantee, not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

Organisational structure

The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of membership.

Garston and District Community Council


Trustees' Report

Relationships with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The annual report was approved by the trustees of the charity on 19/2/21 and signed on its behalf by:



J Wharton

Company Secretary and Trustee

Garston and District Community Council

Chairman's Report

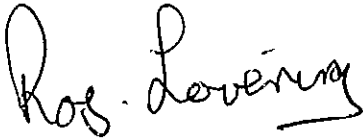
We have had a reasonably successful year with having only one part time member of staff, the funding received from Liverpool City Council enabled us to manage to continue with a full programme of activities.

The Grant being towards the expenses of one part time staff member and part costs of running the Reading Room was approved for the 2019/20 financial year by Liverpool City Council. With the reduction in funding we did manage to continue to employ Sue for 3 days each week.

Funding from Liverpool City Council for 2019/20 has been reduced to £8000 which means we must continue to try and raise funds by special events and applying to funding bodies which at present is quite difficult. New activities have started during the year and the Centre is now busy on most days and evenings, with only Monday mornings and weekends available

I personally would like to thank Sue and all of the volunteers for their continued hard work at the Reading Room running a varied programme of activities.

Thanks also to the Board of Trustees' for their continued support over the last 12 months.



.....
Roy Lovering
Chairperson

Garston and District Community Council

Statement of Trustees' Responsibilities

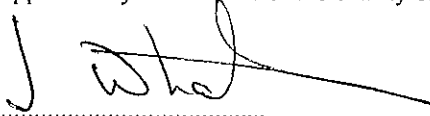
The trustees (who are also the directors of Garston and District Community Council for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 19/2/21 and signed on its behalf by:



J Wharton
Company Secretary and Trustee

Garston and District Community Council

Independent Examiner's Report to the trustees of Garston and District Community Council

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 7 to 17 .

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 year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, 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 by Charities

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.



R. Whittaker
Chartered Certified Accountants

44a Liverpool Road
Lydiate
Liverpool
Merseyside
L31 2LZ

Date: 20.7.21

Garston and District Community Council

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	16,214	35,687	51,901
Other trading activities	4	<u>5,261</u>	<u>-</u>	<u>5,261</u>
Total Income		<u>21,475</u>	<u>35,687</u>	<u>57,162</u>
Expenditure on:				
Charitable activities	5	<u>(20,266)</u>	<u>(35,687)</u>	<u>(55,953)</u>
Total Expenditure		<u>(20,266)</u>	<u>(35,687)</u>	<u>(55,953)</u>
Net income		<u>1,209</u>	<u>-</u>	<u>1,209</u>
Net movement in funds		1,209	-	1,209
Reconciliation of funds				
Total funds brought forward		<u>60,094</u>	<u>-</u>	<u>60,094</u>
Total funds carried forward	11	<u>61,303</u>	<u>-</u>	<u>61,303</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	17,038	36,017	53,055
Other trading activities	4	<u>1,099</u>	<u>-</u>	<u>1,099</u>
Total Income		<u>18,137</u>	<u>36,017</u>	<u>54,154</u>
Expenditure on:				
Charitable activities	5	<u>(19,208)</u>	<u>(36,017)</u>	<u>(55,225)</u>
Total Expenditure		<u>(19,208)</u>	<u>(36,017)</u>	<u>(55,225)</u>
Net expenditure		<u>(1,071)</u>	<u>-</u>	<u>(1,071)</u>
Net movement in funds		(1,071)	-	(1,071)
Reconciliation of funds				
Total funds brought forward		<u>61,165</u>	<u>-</u>	<u>61,165</u>
Total funds carried forward	11	<u>60,094</u>	<u>-</u>	<u>60,094</u>

All of the charity's activities derive from continuing operations during the above two periods.

Garston and District Community Council

(Registration number: 03709263)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	53,119	54,950
Current assets			
Cash at bank and in hand		18,961	10,760
Creditors: Amounts falling due within one year	10	<u>(10,777)</u>	<u>(5,616)</u>
Net current assets		<u>8,184</u>	<u>5,144</u>
Net assets		<u>61,303</u>	<u>60,094</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>61,303</u>	<u>60,094</u>
Total funds	11	<u>61,303</u>	<u>60,094</u>

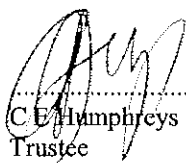
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 7 to 17 were approved by the trustees, and authorised for issue on 19-2-20 and signed on their behalf by:


C E Humphreys
Trustee

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Garston and District Community Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total 2020 £	Total 2019 £
	General £	Other £			
Donations and legacies;					
Donations from individuals	35	-	-	35	240
Grants, including capital grants;					
L.C.C. Grant	-	-	8,350	8,350	10,250
Subscriptions	9,185	-	-	9,185	8,371
Holiday club	-	-	27,337	27,337	25,767
Tenancy contributions and donations	3,912	-	-	3,912	4,336
Other income from donations and legacies	-	3,082	-	3,082	4,091
	<u>13,132</u>	<u>3,082</u>	<u>35,687</u>	<u>51,901</u>	<u>53,055</u>

4 Income from other trading activities

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Membership subscriptions	5,261	5,261	1,099
	<u>5,261</u>	<u>5,261</u>	<u>1,099</u>

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

5 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
Allocated support costs	6	7,699	34,087	41,786	40,017
Governance costs	6	12,567	1,600	14,167	15,208
		<u>20,266</u>	<u>35,687</u>	<u>55,953</u>	<u>55,225</u>
		Unrestricted funds			
		General £	Restricted funds £	Total 2020 £	Total 2019 £
Holiday club payments		-	27,337	27,337	26,017
Activities		-	350	350	-
Light, heat and power		3,085	1,350	4,435	4,875
Insurance		1,864	250	2,114	2,114
Repairs and maintenance		1,366	-	1,366	1,554
Telephone and fax		626	-	626	697
Other costs		1,577	-	1,577	2,212
Accountancy fees		810	-	810	555
Wages and salaries		7,699	6,400	14,099	14,000
Depreciation		1,830	-	1,830	1,840
Rent & rates		1,379	-	1,379	1,361
		<u>20,236</u>	<u>35,687</u>	<u>55,923</u>	<u>55,225</u>

£20,236 (2019 - £19,208) of the above expenditure was attributable to unrestricted funds and £35,687 (2019 - £36,017) to restricted funds.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Wages and salaries	7,699	6,400	14,099	14,000
Holiday club payments	-	27,687	27,687	26,017
	<u>7,699</u>	<u>34,087</u>	<u>41,786</u>	<u>40,017</u>

Governance costs

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Audit fees				
Other fees paid to auditors	840	-	840	555
Depreciation, amortisation and other similar costs	1,830	-	1,830	1,840
Other governance costs	9,897	1,600	11,497	12,813
	<u>12,567</u>	<u>1,600</u>	<u>14,167</u>	<u>15,208</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>1,830</u>	<u>1,840</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2019	87,250	11,415	98,665
At 31 March 2020	87,250	11,415	98,665
Depreciation			
At 1 April 2019	33,155	10,560	43,715
Charge for the year	1,745	86	1,831
At 31 March 2020	34,900	10,646	45,546
Net book value			
At 31 March 2020	52,350	769	53,119
At 31 March 2019	54,095	855	54,950

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	421	274
Other creditors	7,956	3,724
Accruals	2,400	1,618
	10,777	5,616

11 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	(60,094)	(18,393)	20,266	(58,221)
Other	-	(3,082)	-	(3,082)
Total unrestricted funds	(60,094)	(21,475)	20,266	(61,303)
Restricted funds	-	(35,687)	35,687	-
Total funds	(60,094)	(57,162)	55,953	(61,303)
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
General	(61,165)	(14,046)	19,208	(56,003)
Other	-	(4,091)	-	(4,091)
Total unrestricted funds	(61,165)	(18,137)	19,208	(60,094)
Restricted funds	-	(36,017)	36,017	-
Total funds	(61,165)	(54,154)	55,225	(60,094)

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	53,119	53,119
Current assets	18,961	18,961
Current liabilities	<u>(10,777)</u>	<u>(10,777)</u>
Total net assets	<u><u>61,303</u></u>	<u><u>61,303</u></u>

13 Analysis of net funds

	At 1 April 2019 £	Cash flow £	At 31 March 2020 £
Cash at bank and in hand	10,760	8,201	18,961
Net debt	<u>10,760</u>	<u>8,201</u>	<u>18,961</u>

Company registration number: 03709263

Charity registration number: 1076031

Garston and District Community Council

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

Whitnalls

Chartered Certified Accountants

44a Liverpool Road

Lydiate

Liverpool

Merseyside

L31 2LZ

Garston and District Community Council

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Garston and District Community Council

Reference and Administrative Details

Trustees	J Wharton M R V Black M W Axworthy D M Hulme R Lovering D Walsh C E Humphreys
Secretary	J Wharton
Principal Office	Reading Room Activities Centre 2 Wellington Street Liverpool Merseyside L19 2LX
Company Registration Number	03709263
Charity Registration Number	1076031
Independent Examiner	Whitnalls Chartered Certified Accountants 44a Liverpool Road Lydiate Liverpool Merseyside L31 2LZ

Garston and District Community Council

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2020.

Objectives and activities

Objects and aims

Garston and District Community Council aim to provide:

Capacity building activities and support for community and voluntary organisations in the area of benefit; acting as an umbrella organisation for groups; providing a focal point for taking up issues which will improve the quality of life; provide office facilities for local residents; provide a production base for a community newspaper; provide a community centre for social and recreational activities.

Public benefit

Details are provided within the body of our report, in particular in 'Achievements and performance'.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Financial review

Policy on reserves

The trustees have agreed that surplus funds should be used to create a small reserve to provide for the long term financial stability of the organisation. This fund is required to enable us to meet potential liabilities outside of producing an annual programme of work, e.g. maternity leave, long term sickness, and loss of funding.

Structure, governance and management

Nature of governing document

Garston and District Community Council is a company limited by guarantee, not having a share capital. The liability of the trustees is limited. It is governed by its Memorandum and Articles of Association and covers the Companies Act 1985 and 1989.

Recruitment and appointment of trustees

As set out in the Memorandum and Articles of Association at an AGM the members accept the retirement of those trustees who wish to retire or who are retiring by rotation, and elect persons to be trustees to fill the vacancies arising.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of retiring trustees and requesting nominations for the AGM.

Any other power to appoint and terminate membership is in compliance with the Memorandum & Articles.

Organisational structure

The board and sub-committee meet every six weeks, and public meetings and forums have been held on a wide range of subjects on the request of membership.

Garston and District Community Council


Trustees' Report

Relationships with related parties

Liverpool City Council

Liverpool City Council has provided grant aid to the charity. This provides an essential contribution to the charity achieving its charitable aims and objectives.

The annual report was approved by the trustees of the charity on 19/2/21 and signed on its behalf by:



J Wharton

Company Secretary and Trustee

Garston and District Community Council

Chairman's Report

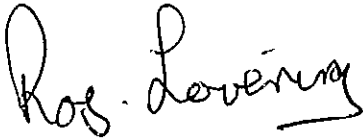
We have had a reasonably successful year with having only one part time member of staff, the funding received from Liverpool City Council enabled us to manage to continue with a full programme of activities.

The Grant being towards the expenses of one part time staff member and part costs of running the Reading Room was approved for the 2019/20 financial year by Liverpool City Council. With the reduction in funding we did manage to continue to employ Sue for 3 days each week.

Funding from Liverpool City Council for 2019/20 has been reduced to £8000 which means we must continue to try and raise funds by special events and applying to funding bodies which at present is quite difficult. New activities have started during the year and the Centre is now busy on most days and evenings, with only Monday mornings and weekends available

I personally would like to thank Sue and all of the volunteers for their continued hard work at the Reading Room running a varied programme of activities.

Thanks also to the Board of Trustees' for their continued support over the last 12 months.



.....
Roy Lovering
Chairperson

Garston and District Community Council

Statement of Trustees' Responsibilities

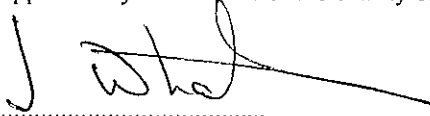
The trustees (who are also the directors of Garston and District Community Council for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Approved by the trustees of the charity on 19/2/21 and signed on its behalf by:



J Wharton
Company Secretary and Trustee

Garston and District Community Council

Independent Examiner's Report to the trustees of Garston and District Community Council

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 7 to 17 .

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 year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, 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 by Charities

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.



R. Whittaker
Chartered Certified Accountants

44a Liverpool Road
Lydiate
Liverpool
Merseyside
L31 2LZ

Date: 20.7.21

Garston and District Community Council

Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	16,214	35,687	51,901
Other trading activities	4	<u>5,261</u>	<u>-</u>	<u>5,261</u>
Total Income		<u>21,475</u>	<u>35,687</u>	<u>57,162</u>
Expenditure on:				
Charitable activities	5	<u>(20,266)</u>	<u>(35,687)</u>	<u>(55,953)</u>
Total Expenditure		<u>(20,266)</u>	<u>(35,687)</u>	<u>(55,953)</u>
Net income		<u>1,209</u>	<u>-</u>	<u>1,209</u>
Net movement in funds		1,209	-	1,209
Reconciliation of funds				
Total funds brought forward		<u>60,094</u>	<u>-</u>	<u>60,094</u>
Total funds carried forward	11	<u>61,303</u>	<u>-</u>	<u>61,303</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	17,038	36,017	53,055
Other trading activities	4	<u>1,099</u>	<u>-</u>	<u>1,099</u>
Total Income		<u>18,137</u>	<u>36,017</u>	<u>54,154</u>
Expenditure on:				
Charitable activities	5	<u>(19,208)</u>	<u>(36,017)</u>	<u>(55,225)</u>
Total Expenditure		<u>(19,208)</u>	<u>(36,017)</u>	<u>(55,225)</u>
Net expenditure		<u>(1,071)</u>	<u>-</u>	<u>(1,071)</u>
Net movement in funds		(1,071)	-	(1,071)
Reconciliation of funds				
Total funds brought forward		<u>61,165</u>	<u>-</u>	<u>61,165</u>
Total funds carried forward	11	<u>60,094</u>	<u>-</u>	<u>60,094</u>

All of the charity's activities derive from continuing operations during the above two periods.

Garston and District Community Council

(Registration number: 03709263)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	9	53,119	54,950
Current assets			
Cash at bank and in hand		18,961	10,760
Creditors: Amounts falling due within one year	10	<u>(10,777)</u>	<u>(5,616)</u>
Net current assets		<u>8,184</u>	<u>5,144</u>
Net assets		<u>61,303</u>	<u>60,094</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>61,303</u>	<u>60,094</u>
Total funds	11	<u>61,303</u>	<u>60,094</u>

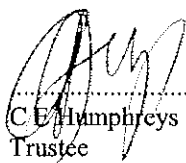
For the financial year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 7 to 17 were approved by the trustees, and authorised for issue on 19-2-20 and signed on their behalf by:


C E Humphreys
Trustee

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Garston and District Community Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total 2020 £	Total 2019 £
	General £	Other £			
Donations and legacies;					
Donations from individuals	35	-	-	35	240
Grants, including capital grants;					
L.C.C. Grant	-	-	8,350	8,350	10,250
Subscriptions	9,185	-	-	9,185	8,371
Holiday club	-	-	27,337	27,337	25,767
Tenancy contributions and donations	3,912	-	-	3,912	4,336
Other income from donations and legacies	-	3,082	-	3,082	4,091
	<u>13,132</u>	<u>3,082</u>	<u>35,687</u>	<u>51,901</u>	<u>53,055</u>

4 Income from other trading activities

	Unrestricted funds	Total 2020 £	Total 2019 £
	General £		
Membership subscriptions	5,261	5,261	1,099
	<u>5,261</u>	<u>5,261</u>	<u>1,099</u>

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

5 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
Allocated support costs	6	7,699	34,087	41,786	40,017
Governance costs	6	12,567	1,600	14,167	15,208
		<u>20,266</u>	<u>35,687</u>	<u>55,953</u>	<u>55,225</u>
		Unrestricted funds			
		General £	Restricted funds £	Total 2020 £	Total 2019 £
Holiday club payments		-	27,337	27,337	26,017
Activities		-	350	350	-
Light, heat and power		3,085	1,350	4,435	4,875
Insurance		1,864	250	2,114	2,114
Repairs and maintenance		1,366	-	1,366	1,554
Telephone and fax		626	-	626	697
Other costs		1,577	-	1,577	2,212
Accountancy fees		810	-	810	555
Wages and salaries		7,699	6,400	14,099	14,000
Depreciation		1,830	-	1,830	1,840
Rent & rates		1,379	-	1,379	1,361
		<u>20,236</u>	<u>35,687</u>	<u>55,923</u>	<u>55,225</u>

£20,236 (2019 - £19,208) of the above expenditure was attributable to unrestricted funds and £35,687 (2019 - £36,017) to restricted funds.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

6 Analysis of governance and support costs

Charitable activities expenditure

Basis of allocation	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Wages and salaries	7,699	6,400	14,099	14,000
Holiday club payments	-	27,687	27,687	26,017
	<u>7,699</u>	<u>34,087</u>	<u>41,786</u>	<u>40,017</u>

Governance costs

	Unrestricted funds		Total 2020 £	Total 2019 £
	General £	Restricted funds £		
Audit fees				
Other fees paid to auditors	840	-	840	555
Depreciation, amortisation and other similar costs	1,830	-	1,830	1,840
Other governance costs	9,897	1,600	11,497	12,813
	<u>12,567</u>	<u>1,600</u>	<u>14,167</u>	<u>15,208</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>1,830</u>	<u>1,840</u>

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2019	87,250	11,415	98,665
At 31 March 2020	87,250	11,415	98,665
Depreciation			
At 1 April 2019	33,155	10,560	43,715
Charge for the year	1,745	86	1,831
At 31 March 2020	34,900	10,646	45,546
Net book value			
At 31 March 2020	52,350	769	53,119
At 31 March 2019	54,095	855	54,950

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	421	274
Other creditors	7,956	3,724
Accruals	2,400	1,618
	10,777	5,616

11 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General	(60,094)	(18,393)	20,266	(58,221)
Other	-	(3,082)	-	(3,082)
Total unrestricted funds	(60,094)	(21,475)	20,266	(61,303)
Restricted funds	-	(35,687)	35,687	-
Total funds	(60,094)	(57,162)	55,953	(61,303)
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Unrestricted funds				
General	(61,165)	(14,046)	19,208	(56,003)
Other	-	(4,091)	-	(4,091)
Total unrestricted funds	(61,165)	(18,137)	19,208	(60,094)
Restricted funds	-	(36,017)	36,017	-
Total funds	(61,165)	(54,154)	55,225	(60,094)

Garston and District Community Council

Notes to the Financial Statements for the Year Ended 31 March 2020

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	53,119	53,119
Current assets	18,961	18,961
Current liabilities	<u>(10,777)</u>	<u>(10,777)</u>
Total net assets	<u><u>61,303</u></u>	<u><u>61,303</u></u>

13 Analysis of net funds

	At 1 April 2019 £	Cash flow £	At 31 March 2020 £
Cash at bank and in hand	10,760	8,201	18,961
Net debt	<u>10,760</u>	<u>8,201</u>	<u>18,961</u>