

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	<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 Number	2022 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.