

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 -----

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	(Appointed 30 May 2025)
	M Hewitt	(Appointed 3 February 2025)
	B McNulty	(Appointed 3 February 2025)

Charity number (England and Wales) 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
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 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		21,836	36,047	57,883	18,202	29,762	47,964
Expenditure on:							
Charitable activities	6	31,235	36,047	67,282	20,579	30,562	51,141
Total expenditure		31,235	36,047	67,282	20,579	30,562	51,141
Net expenditure and movement in funds		(9,399)	-	(9,399)	(2,377)	(800)	(3,177)
Reconciliation of funds:							
Fund balances at 1 April 2024		65,598	-	65,598	67,975	800	68,775
Fund balances at 31 March 2025		56,199	-	56,199	65,598	-	65,598

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
Employment costs	2025	2024
	£	£
Wages and salaries	15,386	13,399

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
At 31 March 2025	87,250	11,415	98,665
Depreciation and impairment			
At 1 April 2024	41,880	10,911	52,791
Depreciation charged in the year	1,745	504	2,249
At 31 March 2025	43,625	11,415	55,040
Carrying amount			
At 31 March 2025	43,625	-	43,625
At 31 March 2024	45,370	504	45,874

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	<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> </u>	<u> </u>	<u> </u>	<u> </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.

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	(Appointed 30 May 2025)
	M Hewitt	(Appointed 3 February 2025)
	B McNulty	(Appointed 3 February 2025)

Charity number (England and Wales) 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
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 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		21,836	36,047	57,883	18,202	29,762	47,964
Expenditure on:							
Charitable activities	6	31,235	36,047	67,282	20,579	30,562	51,141
Total expenditure		31,235	36,047	67,282	20,579	30,562	51,141
Net expenditure and movement in funds		(9,399)	-	(9,399)	(2,377)	(800)	(3,177)
Reconciliation of funds:							
Fund balances at 1 April 2024		65,598	-	65,598	67,975	800	68,775
Fund balances at 31 March 2025		56,199	-	56,199	65,598	-	65,598

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> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	15,386	13,399
	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>
At 31 March 2025	87,250	11,415	98,665
	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>
At 31 March 2025	43,625	11,415	55,040
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2025	43,625	-	43,625
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	45,370	504	45,874
	<u> </u>	<u> </u>	<u> </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> </u>	<u> </u>	<u> </u>	<u> </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>
	<u> </u>
	Unrestricted funds 2024
	£
At 31 March 2024:	
Tangible assets	45,874
Current assets/(liabilities)	19,724
	<u>65,598</u>
	<u> </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.