

The Orrell Trust

Charity No. 1096549

Company No. 04425137

Trustees' Report and Unaudited Accounts

30 April 2024

The Orrell Trust
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, 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 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04425137

Charity No. 1096549

Principal Office

St John & St James Church and Community Centre
71 Bailey Drive
Bootle
Liverpool
L20 6EX

Registered Office

St John & St James Church and Community Centre
71 Bailey Drive
Bootle
L20 6EX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A. Finch

J. Forrest

S.M. Green

L.J. Heaton

C. Jones

R.S. Sangra

P.M. Sheridan

(Resigned 29 November 2023)

A. Stott

D. Tyrrell

L. Webb

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Bankers

Barclays Bank PLC
Leicester
LE87 2BB

OBJECTIVES AND ACTIVITIES

The Orrell Trust is a grassroots charity based in Bootle, Merseyside. Established in 2002 we are committed to improving our local community to make it a better place to live. Our bright, modern, well-equipped base provides a sustainable community facility in an area of deprivation and disadvantage which encourages community cohesion and benefits individuals and the wider community.

The Orrell Trust is based at St John & St James Church and Community Centre. The centre is a multi-purpose building which is fully accessible. This flexible and adaptable space is used for a wide range of community activities.

The trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement.

In line with identified community need, our four main areas of focus are:

- Developing work with older people
- Developing work with young adults with additional needs
- Developing work with children, young people, and families.
- Promoting community cohesion.

ACHIEVEMENTS AND PERFORMANCE

The previous year ended with some uncertainty around funding for the role of Project Manager. We were delighted that this was soon resolved with funding secured from the Steve Morgan Foundation and the John Moores Foundation. With this security we were able to extend our project manager's contract for a further three years, changing the job title to CEO to better reflect the nature of the role.

Subsequently our CEO has led the preparations for the end of our transformative three-year grant from The National Lottery Reaching Communities Fund which concluded in March 2024. The Trust are committed to our work continuing uninterrupted and a strategic fundraising plan has been developed to ensure this is achieved.

This important work happening in the background meant this has been a period of consolidation of our activities after two years of sustained growth. Our projects continued to provide a high quality service meeting the needs of the local community and we are proud of our programme and the positive impact it has on those living in the area.

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We are grateful to all those who support our work and in particular our volunteers whose generosity is central to all we do. Gratitude is due in particular to our friends at St John & St James Church whose support remains invaluable.

Our Activities

Activities for Older People

Our work with older people is our longest established project and encompasses a social club, a memory café, a community café, and our crochet group. This year we were focussed on bedding in our new timetable after the significant development of the previous twelve months.

This did not mean that our activities remained static. There were a significant number of new clients across our offer and it is pleasing how the community café has developed into a successful entry point into the wider support the Trust offers. Down Orrell Hey, our memory café, has also seen evolution with increasing numbers of carers accessing support over the telephone alongside the weekly drop-in.

The Wednesday Club continues to meet weekly and includes a regular pattern of health checks by The May Logan Centre and chair based exercise including chair based Tai Chi. Activities have included poetry workshops, card making, healthy eating demonstrations, and intergenerational projects with students from Kings Leadership Academy Hawthornes. A real highlight of the year was a Christmas dinner and dance in Southport.

Case Study

J had been a carer for her husband for 15 years until he passed away in early 2024. Encouraged by her family to find something to do that would get her out of the house she was pleased to find The Orrell Trust on her doorstep.

J attends The Wednesday Club, Café Thursday and Orrell Arts Café as well as wider community events. It has given her something to do, gaining new friendships and her family have commented on how she looks happier and more positive.

J is now actively looking for work and The Orrell Trust has been an important first step in reconnecting with her community and rebuilding her confidence to be able to make this next step.

Activities with Young Adults with Additional Needs

The Jolly Soap Opera Mob continues to be a vibrant, creative, friendly, and safe space for young adults to flourish. Amongst the varied programme the undoubted highlight of the year was their original pantomime, The Greatest Showman (oh no it isn't!). This wonderful evening richly rewarded the hard work that went into the production.

Performance had been a key characteristic of the group for many years before the pandemic. It was a welcome return for what will certainly become a regular feature of the programme once more.

Elsewhere there was a refocus on independence and confidence building in the style of the group's activities in recognition of the shift in age profile and needs of the group. The group were out and about a great deal in the community and accessing local services with visits to cafes, the cinema, local beauty spots, and a masterclass at a pottery studio. Activities in-house similarly reflected this shift in focus with the programme including activities to promote skills, opportunity, confidence, and wellbeing.

Case Study

A joined the club during the last year and arrived shy, lacking in confidence, and not really going anywhere or doing very much. They were dropped off for the first time by their parents who left worrying that A wouldn't want to stay – you can give us a call and we will pick them up any time.

The Orrell Trust

Trustees Annual Report

A settled in immediately feeling quickly at home and enjoying the warm and affirming atmosphere of the club. They now love coming and their confidence has grown enormously. A is now at the front of the queue when the karaoke comes out and loves to dance. Their mum is amazed at the transformation; "A thoroughly enjoys Jolly Soap and their confidence has grown so much since they began with the group. Mixing with a new group of friends has really encouraged this. It has made a world of a difference."

Activities for Children, Young People, and Families

This was the third and final year of the initial funding that enabled us to focus on developing our work with children, young people, and families. Our Development Officer joined the team in September 2021 to lead the development of this work in response to the needs of the local community. The work is now well established and we are committed to building on the great start that has been made.

Squashie Play, our weekly play session for under 5s, remains hugely popular with a waiting list for enrolment. This popularity speaks to a real lack in the local area for similar affordable and accessible provision. Over the course of this year we have seen an increase of grandparents and fathers bringing children to the sessions which may point to a subtle shift in demographics meaning more mums are returning to work.

Elsewhere our intergenerational work continues linking our older clients with young people from nearby schools. Schools highly value these encounters and the mutual respect and understanding they promote. Targeted work in local schools has supported groups of children and young people struggling to cope with the demands of the day-to-day.

Case Study

E attended Squashie Play with her daughter for over two years. Initially she was feeling isolated and overwhelmed with the demands of being a new parent. Over time a positive relationship grew between the team and E and we learned about her daily pressure and also her hopes and strengths.

E expressed a desire to return to work when her daughter went to nursery and hoped to become a classroom assistant. The Squashie Play team were able to offer encouragement, and guidance as she dealt with applications and interviews.

When childcare became a problem on interview day E was able to reach out to the support network that Squashie Play had enabled her to build and the other mums rallied around to ensure E could attend the interview and get the job.

Activities for the Wider Community

In July, with funding from Living Well Sefton, we held our first Festival of Wellbeing. Over three days we delivered a full programme of activities that showcased much of what was offered both by The Orrell Trust and by our friends and partner organisations to support the wellbeing of those living in our community.

With more than a dozen organisations offering over thirty different activities it was a great opportunity for local people to try something new and take a positive step for their health and wellbeing. Engagement with the activities was pleasing and we were delighted with the number of people who were accessing our provision for the first time.

Our offer to the wider community has been extended over the course of the year as The Orrell Arts Café evolved from being an activity primarily for older people to a more general provision supporting the wellbeing of any adults living locally and needing this sort of support. Alongside this we also held our usual range of popular short courses, seasonal fayres, and fundraisers.

Our community choir continues to be a joyful aspect of our offer to the local community and this year it was supplemented by our youth choir with the two groups joining forces for two wonderful evenings of performance in the community centre.

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Case Study

K is an adult of working age who was referred to us from a NHS/Council/Primary Care jointly funded course supporting adults to cope with past experiences in a positive way. The referral was to allow K to continue her development, to connect with other people, and to learn about arts and crafts.

We supported K to access our provision by facilitating a pre-visit to see the room and environment thereby easing her anxiety. As each week passed she has gained more and more confidence to a point where she is now volunteering at another community centre.

K has become a real champion of The Orrell Arts Café; organising fundraising initiatives and signposting others to the support on offer here.

Volunteers

Our volunteers are central to all we do at The Orrell Trust and their support, dedication, and passion for their local community is fundamental to our success. We are proud of our volunteering offer and our commitment to supporting each volunteer towards their personal goals whether that be taking a first step back towards employment, building confidence, developing new skills, or looking to do something valuable with their time during retirement.

Case Study

B is a student who joined us as a volunteer with The Jolly Soap Opera Mob looking to do something to do something to support his studies.

Volunteering at The Orrell Trust is a no-brainer. From minute one you feel part of a family, community, and a group in which everyone grows, learns, and thrives together. It is helping me gain valuable knowledge and information for the youth or social work I would like to do in the future and for my university course in childhood and youth studies and sociology.

Working with and for young adults as they develop into themselves and the society around them is a feel-good thing which brings a lot of personal growth, satisfaction, and value. It helps me grow into the person I want to be.

Partnership Working

Effective partnership working is crucial to what we do in order to ensure our work supporting the local community is as effective as possible. Working collaboratively with the wider voluntary sector in Bootle and Sefton facilitates a joined-up approach to provision and a more effective offer for the local community. These connections avoid duplication of provision and instead ensure that together we complement each other's efforts, share a strategic approach to developing our local offer, and identify key opportunities to work together.

Through local networks such as Living Well Sefton, Sefton CVS, and our local neighbourhood partnership we are able to keep up-to-date on local provision in order to signpost clients to more appropriate provision if we are unable to meet their needs. We also welcome social prescribers, health and wellbeing mentors, and other local professionals to host drop-ins during Squashie Play, The Wednesday Club, and other projects to offer a more holistic provision for our service users.

In January 2024 we were pleased to take part in the Steve Morgan Foundation Annual Conference as one of the organisations the foundation generously funds. This thought-provoking day of celebration and challenge has continued in the months that followed with the establishment of learning communities to continue the conversations, sharing, and networking.

Our Festival of Wellbeing was the pinnacle of our partnership working this year with over a dozen local organisations joining us to showcase and celebrate that which the voluntary sector locally is able to offer to support health and wellbeing.

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Trustees Annual Report

Our partnership with St John & St James Church remains our longest-standing and most valuable collaborative relationship and we are grateful to the members of the church community for their steadfast support for our work.

Funding

The Orrell Trust has successfully secured funding from a number of trusts and foundations this year. Two grants were to support the work of our CEO, namely:

- A three-year grant totalling £75,000 from The Steve Morgan Foundation.
- A two year grant totalling £14,741 from The John Moores Foundation.

Other grants for our project work included:

- Two grants of £2,000 and £3,000 from Sefton CVS to host a warm and welcoming space.
- A £400 grant from The Asda Foundation for our work with older people.
- £1,000 from One Vision Housing to support Squashie Play.
- £2,000 from Living Well Sefton for a Festival of Wellbeing.
- £3,180 from Living Well Sefton Neighbourhood Partnership.
- A £1,807 Winter Support Grant to invest in our Arts for Wellbeing work.

This year was the third and final year of our grant from The National Lottery Reaching Communities Fund who supported us with £187,841 since April 2021. This grant ended in March 2024.

We are grateful to all of our funders for their support and the confidence they have shown in the quality and effectiveness of our work for our local community.

Staff

The Orrell Trust employed 7 members of staff for the financial year 2023 – 2024 (3.2 full time equivalent). Our staff team are: Matt Jeziorski, Mary Carr, Kathryn Johnston, Susan Mckevitt, Di Ball, Sarah Harpur, and Sue Scott.

In addition, we have two regular freelance sessional workers with Josephine Wilcock leading our choirs and Sarah Bentham delivering chair based exercise at The Wednesday Club.

FINANCIAL REVIEW

The charity had income of £91,765 (2023 £105,573) and expenditure of £123,544 (2023 £123,688). There was a deficit of unrestricted funds of £1,822 and a deficit on restricted funds of £29,957. At 30 April 2024 there were net assets of £84,197 comprising cash at bank and in hand of £86,307 less creditors and accruals of £2,110.

The charity has a reserves policy of holding sufficient unrestricted reserves to meet six months unrestricted expenditure. At 30 April 2024 there were unrestricted reserves of £59,837. Six months unrestricted expenditure was equivalent to £9,594.

General Remarks

The Orrell Trust makes a huge difference to the lives of people in our local community. Our activities and projects reduce social isolation, build community cohesion, and support clients to build their sense of self-worth and to develop new skills.

Despite the record of success we do not rest on our laurels. The operations review that will take place in the second half of 2024/25 will ensure that our services continue to be appropriate to the changing needs of our community as we build towards our silver jubilee.

The Orrell Trust

Trustees Annual Report

The Trustees are grateful for the dedicated hard work of our staff and volunteer team whose giftedness, passion, and commitment is fundamental to the success of our work.

PLANS FOR FUTURE PERIODS

The three-year grant from TNL Reaching Communities Fund has been transformational for The Orrell Trust and for this funding not to be renewed was a great disappointment for us. The first priority for the coming year is to identify and secure other funding options that will secure our vital work in the long term. This will see us developing relationships with new funders both local and national alongside a renewed focus on improving our community fundraising.

Over the last few years our offer to our local community has developed as we have responded to the changing needs of the people we serve. This has seen the development of our warm and welcoming hub; our arts for wellbeing work; the growth in our offer to children, young people, and families; and numerous short projects and activities to meet specific local needs. The community has changed in the years since our core project work was developed.

Recognising that our community has changed over the years since our core work was developed, a key project for the coming year will be a comprehensive review of our operations alongside an extensive community engagement exercise towards renewing our business plan and our local offer as we look towards and beyond our 25th anniversary in 2027.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Orrell Trust is a company limited by guarantee governed by its memorandum and Articles of Association dated 25th April 2022. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the company and there are currently 8 members, each of whom agrees to contribute £10 in the event of the charity winding up.

The number of the board of trustees shall not be less than six but (unless otherwise determined by ordinary resolution) shall not be subject to any maximum. The board normally meets bi-monthly. CEO Matt Jeziorski is appointed by the trustees to manage the day to day operations of the charity. To facilitate effective operations the Chair of Trustees has delegated authority, within the terms of delegation approved by the trustees, for operational matters including finance, employment, and service delivery activity.

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining our free reserves at a figure equating to six months' expenditure combined with our annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks.

Attention has also been focussed on non-financial risks arising from fire, health and safety of clients and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

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Trustees Annual Report

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

The trustees are responsible for the maintenance and integrity of corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



J. Forrest

Chair of Trustees

27 November 2024

The Orrell Trust

Independent Examiners Report

Independent Examiner's Report to the trustees of The Orrell Trust

I report to the charity trustees on my examination of the financial statements of The Orrell Trust for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

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

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act 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
- the financial statements have not been prepared in accordance with the Charities SORP (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.



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
27 November 2024

The Orrell Trust
Statement of Financial Activities
for the year ended 30 April 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	4	11,013	74,399	85,412	97,150
Charitable activities	5	3,264	-	3,264	8,423
Other	6	3,089	-	3,089	-
Total		17,366	74,399	91,765	105,573
Expenditure on:					
Charitable activities	7	19,188	104,356	123,544	123,688
Total		19,188	104,356	123,544	123,688
Net gains on investments		-	-	-	-
Net expenditure		(1,822)	(29,957)	(31,779)	(18,115)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(1,822)	(29,957)	(31,779)	(18,115)
Other gains and losses					
Net movement in funds		(1,822)	(29,957)	(31,779)	(18,115)
Reconciliation of funds:					
Total funds brought forward		61,659	54,317	115,976	134,091
Total funds carried forward		59,837	24,360	84,197	115,976

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 13 to 21 form part of these financial statements.

The Orrell Trust
Balance Sheet
at 30 April 2024

Company No. 04425137	Notes	2024 £	2023 £
Current assets			
Debtors	9	-	6,499
Cash at bank and in hand		86,307	110,737
		<u>86,307</u>	<u>117,236</u>
Creditors: Amount falling due within one year	10	(2,110)	(1,260)
Net current assets		84,197	115,976
Total assets less current liabilities		84,197	115,976
Net assets excluding pension asset or liability		84,197	115,976
Total net assets		<u>84,197</u>	<u>115,976</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		24,360	54,317
		<u>24,360</u>	<u>54,317</u>
Unrestricted funds	11		
General funds		30,402	39,705
Designated funds		29,435	21,954
		<u>59,837</u>	<u>61,659</u>
Reserves	11		
Total funds		<u>84,197</u>	<u>115,976</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 April 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 27 November 2024

And signed on its behalf by:



J. Forrest

Chair of Trustees

27 November 2024

The Orrell Trust
Notes to the Accounts
for the year ended 30 April 2024

1 Accounting policies

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" ("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 meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

The Orrell Trust
Notes to the Accounts

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	10,256	86,894	97,150
Charitable activities	8,423	-	8,423
Total	18,679	86,894	105,573
Expenditure on:			
Charitable activities	8,520	115,168	123,688
Total	8,520	115,168	123,688
Net income	10,159	(28,274)	(18,115)
Net income before other gains/(losses)	10,159	(28,274)	(18,115)
Other gains and losses:			
Net movement in funds	10,159	(28,274)	(18,115)
Reconciliation of funds:			
Total funds brought forward	51,500	82,591	134,091
Total funds carried forward	61,659	54,317	115,976

The Orrell Trust
Notes to the Accounts

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	11,013	-	11,013	10,439
One Vision Housing	-	1,000	1,000	1,000
The National Lottery - Reaching Communities	-	33,354	33,354	65,620
Children and Young People	-	173	173	-
Steve Morgan Foundation	-	18,750	18,750	-
ASDA Foundation	-	400	400	-
Sefton Warm Spaces	-	3,000	3,000	-
Sefton CVS Winter Support	-	1,807	1,807	-
Platinum Jubilee	-	-	-	550
Comic Relief	-	994	994	8,951
Living Well Sefton	-	3,180	3,180	1,590
Community Champions (9)	-	-	-	3,500
Living Well Sefton Partnership Funding	-	-	-	3,500
Living Well Sefton Welcome Space	-	2,000	2,000	3,500
Living Well Sefton Community Champions (11)	-	-	-	2,000
John Moores Foundation	-	9,741	9,741	-
	<u>11,013</u>	<u>74,399</u>	<u>85,412</u>	<u>97,150</u>

5 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Community events and activities	3,264	3,264	8,423
	<u>3,264</u>	<u>3,264</u>	<u>8,423</u>

6 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employment Allowance	3,089	3,089	-
	<u>3,089</u>	<u>3,089</u>	<u>-</u>

The Orrell Trust
Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Community events and activities	3,283	16,338	19,621	27,968
<i>Admin costs</i>				
Employee costs	13,410	77,847	91,257	77,516
Motor and travel costs	-	277	277	237
Premises costs	-	8,480	8,480	10,926
General administrative costs	-	1,414	1,414	5,001
Legal and professional costs	-	-	-	266
<i>Support costs</i>				
Insurance	438	-	438	411
Stationery	907	-	907	319
Independent Examination	250	-	250	250
Payroll Bureau Charges	900	-	900	794
	<u>19,188</u>	<u>104,356</u>	<u>123,544</u>	<u>123,688</u>

8 Staff costs

	2024	2023
	£	£
Salaries and wages	87,353	75,109
Social security costs	958	397
Pension costs	2,551	1,793
	<u>90,862</u>	<u>77,299</u>

No employee received emoluments in excess of £60,000.

9 Debtors

	2024	2023
	£	£
Other debtors	-	6,499
	<u>-</u>	<u>6,499</u>

10 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Credit card balance	488	163
Other creditors	1,372	847
Accruals	250	250
	<u>2,110</u>	<u>1,260</u>

The Orrell Trust
Notes to the Accounts

11 Movement in funds

	At 1 May 2023	Income (including other gains/losses) £	Expenditure £	At 30 April 2024 £
Restricted funds:				
Restricted income funds:				
Comic Relief	1,778	994	(2,772)	-
The National Lottery				
Reaching Communities	34,559	33,354	(66,756)	1,157
Older Persons Project	7,913	-	(2,324)	5,589
Steve Morgan Foundation	-	18,750	(18,750)	-
John Moores Foundation	-	9,741	(2,512)	7,229
Meet & Eat	119	-	(119)	-
Children and Young People	-	173	2	175
Sefton CVS - Winter Support	-	1,807	(1,228)	579
The Jolly Soap Opera Mob	4,038	-	423	4,461
ASDA	-	400	-	400
Sefton CVS Warm Spaces	-	3,000	(2,903)	97
Living Well Sefton Welcome Space	2,757	2,000	(4,757)	-
Living Well Sefton Partnership Funding	838	3,180	(756)	3,262
Sefton CVS - Sefton Heritage	118	-	(118)	-
One Vision Housing	1,075	1,000	(1,371)	704
Mayor's Fund	72	-	(72)	-
Tudor Trust	224	-	(224)	-
Virgin Media / O2 Together	447	-	(114)	333
Living Well Sefton Community Champions	379	-	(5)	374
<i>Total</i>	<u>54,317</u>	<u>74,399</u>	<u>(104,356)</u>	<u>24,360</u>
Unrestricted funds:				
General funds	39,705	3,842	(13,145)	30,402
Designated funds:				
Redundancy Fund	6,782	-	4,464	11,246
CEO	4,808	-	(2,808)	2,000
Older Persons Project	2,000	1,689	(1,689)	2,000
The Jolly Soap Opera Mob	2,000	4,441	(4,441)	2,000
Children and Young People	2,000	1,601	4,399	8,000
Choir	2,000	1,221	(1,221)	2,000
Meet & Eat	284	32	(127)	189

The Orrell Trust

Notes to the Accounts

Community Events	2,080	4,540	(4,620)	2,000
<i>Total</i>	<u>21,954</u>	<u>13,524</u>	<u>(6,043)</u>	<u>29,435</u>
 Total funds	 <u>115,976</u>	 <u>91,765</u>	 <u>(123,544)</u>	 <u>84,197</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Comic Relief	Supporting organisation and beneficiaries
The National Lottery	Core project costs
Reaching Communities	
Older Persons Project	Older persons
Steve Morgan Foundation	Salary of Project Manager
John Moores Foundation	Salary of CEO
Meet & Eat	Social Activities
Children and Young People	Children and Young People
Sefton CVS - Winter Support	Winter Support
The Jolly Soap Opera Mob	Social club for young adults with additional needs
ASDA	Community activities
Sefton CVS Warm Spaces	Warm spaces
Living Well Sefton Welcome Space	Welcome Space
Living Well Sefton	Community activities
Partnership Funding	
Sefton CVS - Sefton Heritage	Intergenerational heritage project
One Vision Housing	Community development
Mayor's Fund	Work with older people
Tudor Trust	Wellbeing
Virgin Media / O2 Together	Gardening project
Living Well Sefton	Community Champions
Community Champions	
Designated funds:	
Redundancy Fund	Provision for redundancy
CEO	CEO
Older Persons Project	Older Persons
The Jolly Soap Opera Mob	Social club for young adults with additional needs
Children and Young People	Children and young people
Choir	Choir
Meet & Eat	Social activities
Community Events	Community events

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	59,837	24,360	84,197
	<u>59,837</u>	<u>24,360</u>	<u>84,197</u>

13 Reconciliation of net cash / (net debt)

	At 1 May 2023 £	Cash flows £	At 30 April 2024 £
Cash and cash equivalents	110,737	(24,430)	86,307
	<u>110,737</u>	<u>(24,430)</u>	<u>86,307</u>
Net cash / (net debt)	<u>110,737</u>	<u>(24,430)</u>	<u>86,307</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. The Orrell Trust does not carry any debt or other borrowings and has a positive net cash position

14 Commitments

Pension commitments

	2024 £	2023 £
The pension cost charge to the company amounted to:	<u>2,551</u>	<u>1,793</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.