



garston play

Garston, Liverpool,
Bawston Road,
L19 1QP
0151 494 4524

Garston Adventure Playground Trustees Report For The Year Ended 31st March 2025

"Play Together - Stay Together"

Charity Number 1172-01

Company Registration Number 06411707. Charitable Incorporated Organisation 01241-01

Garston Adventure Playground
Report and accounts
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**GARSTON ADVENTURE PLAYGROUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

History

The Garston Adventure Playground originally began as a Summer Holiday playscheme, organized by local parents and residents on Garston Park. Recognizing the ongoing need for a dedicated space where children and young people in the area could play safely and freely, the community took proactive steps to secure a permanent location. Their efforts included searching for an ideal site and seeking out funding opportunities to bring their vision to life. With support from central government funding, combined with significant commitment and hard work from those involved, the development of Garston Adventure Playground officially commenced in 1978. In 1980 HRH The Duke of Edinburgh officially opened the playground.

- ❖ The rights of all children to play and free association
- ❖ To be consulted and listened to
- ❖ The right to fair and equal treatment and equality of opportunity
- ❖ The right to freedom from oppression and discrimination
- ❖ To have free, local play provision
- ❖ The promotion of independence and autonomy of all children



Staff

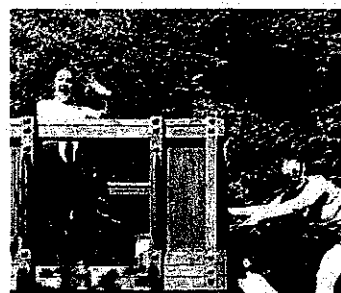
Carmel Moran – F/t Senior Playworker
Rachael Hannington – Family Support/Playworker
Shirley Dugdale – Art & Craft Playworker
Libby Brown – Trainee Youth Support Worker
Mischa O'Connor – Apprentice Youth Worker
Mark Moran – Seconded from Liverpool City Council Targeted Services
Aimee Jones – Youth Worker/Nutritional Development (Youth Investment Fund)
Alex Anderson – Youth Worker/Physical Development (Youth Investment Fund)
Detached Youthwork Team – Kelly Unsworth, Sandra Riley & Kerry Lavery

Volunteer Acknowledgment

We want to extend our heartfelt thanks to all our volunteers. Their dedication and commitment are vital to our ability to offer a variety of services and a diverse range of activities and opportunities for the children and young people we support. Without their invaluable contributions, much of what we accomplish simply would not be possible.

Throughout this year, our volunteers have played an essential role in numerous areas. They have provided assistance with maintenance tasks and the installation of equipment, helped organise and participate in community clean-ups, and contributed their time and skills to cooking. Additionally, volunteers have supported our play and youth workers in daily activities and have accompanied children and young people on days out, ensuring these experiences are both enjoyable and well-supported.

We are deeply grateful for the ongoing support and positive impact our volunteers bring to the organisation and the community.



Training

Staff and volunteers have completed the following training:-

Updated - Designated Safeguarding Lead
Ketamine Awareness
Criminal Sexual Exploitation
Hate Crime

Safeguarding
Health & Safety
Youth Participation

Food Safety
Paediatric First Aid
Sexual Health

**GARSTON ADVENTURE PLAYGROUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

Finance

This financial year, we have received valuable support from a range of trusts, charitable foundations, organizations, and businesses. Their contributions have enabled us to continue providing essential services and opportunities for children and young people in our community. We are grateful for their partnership and commitment to our mission.

Children in Need
Councillor's Local Neighbourhood Fund
Community Foundation for Merseyside – Liverpool One Foundation
Liverpool City Council – Youth & Play Grant
South Liverpool Homes
John Moores Foundation
Merseyside Police
HAF-Holiday Activities & Food
PH Holt
Merseyside Play Action Council
Robertson Construction
Morrisons Foundation
Youth Investment Fund
LCVS
Groundwork - Tesco Community Grants
Richard Longstaff (Local Resident)
Liverpool City Council Energy Grant
Feeding Britain

Youth & Play Grant Administration

We would like to recognize Five for Families for their vital role in administering the Youth & Play Grant funding for the Speke/Garston Consortium. Their effective management and coordination have ensured that grant resources are distributed efficiently and equitably, supporting a wide range of programs and activities for children and young people in our area.

Children in Need

This financial year marked the conclusion of our funding from Children in Need for the Art & Craft Playworker position. Due to a change in their funding priorities, Children in Need implemented a policy excluding organizations that have received support for nine years or more from reapplying for a period of three years. As a result, we were no longer eligible to seek continued funding for this role.

Despite this change, Children in Need generously provided a £5,000 exit grant for the 2024/25 financial year. This grant will help us transition as we adapt to the new funding landscape and continue our commitment to offering creative and engaging opportunities for children and young people in our community.



**GARSTON ADVENTURE PLAYGROUND
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Food Provision and Community Support

Thanks to the generosity of South Liverpool Homes, our Fareshare membership was fully paid for the year. This crucial support enabled us to access food supplies that were used to provide nutritious meals for young people in our community. After meeting the needs of the youth, any surplus food was distributed throughout the wider community, ensuring that nothing went to waste and that as many people as possible benefited from these resources.

In addition, funding from Feeding Britain played a complementary role by providing extra financial support. This assistance specifically helped us reach children who did not qualify for the Holiday Activities and Food (HAF) program, allowing us to extend our services to a broader group of young people. The additional funding also enabled us to support families and other community members by distributing food parcels, further strengthening our commitment to combating food insecurity in the area.

"My children and I are victims of domestic abuse, and I'm having to wait 6 weeks for universal credit. It breaks my heart to hear the children say their hungry. This is amazing. Thank you."
Family of 3

- ❖ 1390 individuals have benefited from our Fareshare food both on and off the playground.
- ❖ 20 Asda Shopping vouchers distributed.

"Even though am working food is so expensive, we struggle. I can make a few meals and packed lunches from this food.
Thank you".

Groundwork - Tesco Community Grants

Renewing Essential Equipment

Much of our equipment had reached the end of its usable life, creating an urgent need for replacements as we prepared to move back into our building. We prioritised acquiring new kitchen equipment to ensure our continued ability to provide meals and support for the community. The addition of a new freezer has significantly increased our storage capacity for food, allowing us to better serve local families and prevent food waste.

Expanding the Homework Club

Recognising the importance of educational support, we sought to expand our homework club—a vital resource for local children. This expansion required investment in new computers to enhance the club's offerings and ensure children have access to the technology they need for learning and development.

Acknowledgments

We are extremely grateful to Tesco's customers and resident Richard Longstaff for their generous support. Their contributions enabled us to purchase the necessary equipment, which has allowed us to continue our regular activities and broaden the range of services we offer to families in the community.

John Moore's Foundation and PH Holt: Enhancing Family Support Services

Support from John Moore's Foundation and PH Holt has been instrumental in funding our Family Support/Playworker position. This valuable contribution has allowed us to extend our opening hours and provide additional support to families in our community. By increasing our availability, we have been able to enhance the level of care and guidance offered to children and young people, ensuring that their needs are met more effectively.

Despite the progress made through this funding, there remains an ongoing need to secure additional resources to sustain the Family Support/Playworker role. This position is critical to our mission and plays a key part in delivering the best possible outcomes for the children and young people who rely on our services.

**GARSTON ADVENTURE PLAYGROUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

Youth Investment Fund: Supporting Our Refurbishment and Growth

This year, our financial position experienced a notable boost as a result of receiving funding from the Youth Investment Fund. The support primarily consisted of capital funding, which was dedicated to the much-needed refurbishment of our building. In addition to the capital funds, we also received some revenue support aimed at facilitating our expansion, providing training opportunities, additional staff for 12 months and covering any additional expenses associated with the refurbishment project.

Refurbishment work commenced in May, marking a significant milestone for our organisation. Despite the ongoing construction, we remained committed to serving the community and continued to run our activities without interruption. During this period, we operated out of the Muddy Footprints Nursery, which is located on our site. This arrangement allowed us to maintain our regular services and support for local children and families while improvements to our main building were underway. The capital part of the project came in under budget. Unfortunately, we weren't able to re-allocate the funds.

Transition Period and Return to Our Refurbished Building

During the refurbishment, we continued to operate out of the Muddy Footprints Nursery. While this arrangement allowed us to maintain our regular activities, the number of young people attending was significantly lower than usual. Nevertheless, we remain committed to supporting as many young people as possible by expanding our activities and implementing some outreach work.

On October 1, 2024, we moved back into our newly refurbished building. The transformation was remarkable—the space is now much more welcoming, filled with natural light, warmer, and far more functional. This improved environment has greatly enhanced our ability to serve local children and families.

Highlights of 24-25

Youth Voice

Throughout the 2024-2025 period, we placed a strong emphasis on amplifying the voices of young people within our organization. Their feedback and ideas have been integral to shaping our programs and services, ensuring that our activities remain relevant and responsive to their needs.

Venny Vision – Young Person's Committee

A key development during this year was the introduction of the Venny Vision Young Person's Committee. This committee was established to give young people a dedicated platform to share their perspectives, contribute to decision-making, and play an active role in the future direction of our organization. Through their involvement, young people have helped guide our initiatives and strengthen our commitment to youth-led programming.

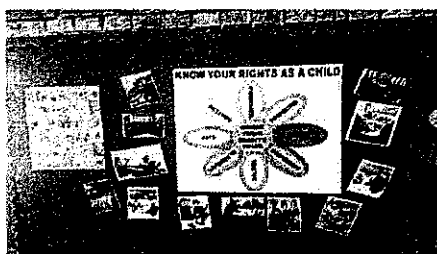
**GARSTON ADVENTURE PLAYGROUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**

- As part of our consultation exercises, young people were asked if they would like to be part of a young person's committee

5 young people meet monthly – they set the agenda - to discuss issues and plan projects. Hopefully more will join.
Young people attend local printing business to design posters for Question Time.

7 young people attended Question Time in Town Hall.

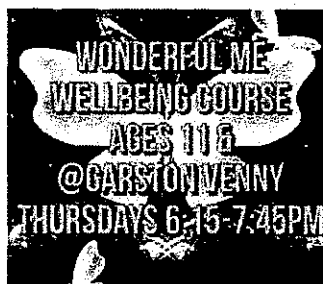
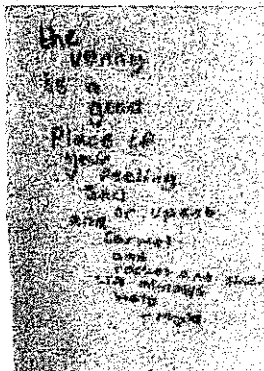
Children's Rights -Young people working on display to let other young people know their rights.



Interstellar Global CIC
1st October 24 – March 25
Music sessions – 52 young
people participated
35 Young people reported they
had learnt new skills
52 young people reported
increased confidence



**GARSTON ADVENTURE PLAYGROUND
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025**



- "I can express myself better"
- "I can concentrate better when listening to the music"
- "There's no right or wrong way to make my music"
- "Music sessions help me feel in a better mood"
- "It's fun"

Liverpool heritage - 20 young people took part in various sessions including photography, writing and crafts based on local area - the young people said they enjoyed seeing and hearing what it was like growing up in Garston in the past - 10 young people went to the exhibition of their work in the Liverpool Open Eye gallery with 1 young person's voice being recorded to be heard at the gallery - the young person was extremely excited at the opportunity and proud that they were able to overcome their fears

Be free Mental health workshops - using Art room sessions and connections to staff enabled 1 young person to participate away from the main group and work through what was being said at their own pace - They were able to draw as they said this relaxed them and question what was being said and was able to put this in context with their own thoughts and feelings - They said this helped them with the anxiety they felt and too much information at once.

Sport & Physical Fitness Sessions

- 264 young people participated in physical organised activities.
- 200 report they have increased the amount of time spent doing physical activity by 300%
- 217 report that they have made new friends.
- 96 report learnt new skills/knowledge.
- 173 increased confidence in playing and using equipment
- Community Clean-up 12 young people participated.
- Stay & Play sessions – 29 Families & 49 children attended.
- 3 student work placements completed 90 hours volunteering.
- 1 student completed Duke of Edinburgh Award volunteer hours.
- 772 Volunteer hours completed.
- 15 Family Christmas Hampers distributed.
- 33 Young People had Christmas Dinner
- We have 3 young people, 16-19 years employed by us.
- 2 Young people studying L2 Youth Work
- Christmas decorations distributed to families and Garston Children's Centre
- Youth Employment Hub – Just started
- 2 YPAS referrals



**GARSTON ADVENTURE PLAYGROUND
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FOR THE YEAR ENDED 31ST MARCH 2025**

Partners

- ❖ Kooth
- ❖ Five Children's & Families Trust
- ❖ Be Free Campaign
- ❖ South Liverpool Homes
- ❖ Merseyside Play Action Council
- ❖ Liverpool City Council
- ❖ Reach
- ❖ Salvation Army
- ❖ Local Councillors
- ❖ ASD Team
- ❖ Liverpool Children's Safeguarding Partnership
- ❖ Targeted Services
- ❖ YPAS
- ❖ Grow Speke
- ❖ ARCH
- ❖ Long Lane Youth Hub
- ❖ Neighbourhood Manager
- ❖ Broadgreen Academy
- ❖ Liverpool Heritage

Kooth - awareness session with 14 young people participating.

Young people were shown a slide show around different topics, we spoke about anxiety, eating disorders and exam stress. The importance of self-care and good sleep patterns.

The young people were given information about the app and were shown how it works, 8 young people downloaded it there and then, the app gives the young people free anonymous support with real people in a chat.

Quotes:

"I feel confident about using the app and it's great that it's anonymous" Young Person

"I think I would use this app it's so easy to get on". Young Person

Acknowledging Jon Newman's Contribution

We would like to formally recognise and express our sincere gratitude for the invaluable support provided by Jon Newman in helping us prepare the grant application for the Youth Investment Fund. His dedication and commitment played a significant role in our efforts, and his unexpected passing is a profound loss. Jon will be greatly missed by everyone involved.

Legal status

Garston Adventure Playground is a Company Limited by guarantee and a registered charity, not having a share capital it is governed by the Memorandum and Articles of Association.

Trustees who served during the period covered by the report:

Beverley Owens
Susan Roberts
Christian Adeniran
Theresa Wainwright
Sandra Hill
Melissa Waddington

Registered office:

Bowden Road, Liverpool, L19 1QP

**A HUGE THANK YOU TO ALL THOSE WHO HAVE SUPPORTED THE YOUNG PEOPLE & PLAYGROUND
THIS YEAR**

Garston Adventure Playground
Statement of Directors' Responsibilities

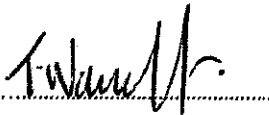
The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Theresa Wainwright



Date

19-12-25

Garston Adventure Playground
Independent auditor's report
to the members of Garston Adventure Playground

Opinion

We have audited the financial statements of Garston Adventure Playground (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Garston Adventure Playground
Independent auditor's report
to the members of Garston Adventure Playground

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur.

Audit Procedures performed by the Charity engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable law and regulations;
- Challenging assumptions and judgements made by management in its significant accounting estimates.

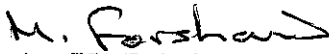
Garston Adventure Playground
Independent auditor's report
to the members of Garston Adventure Playground

Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatement in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Forshaw, FCA (Senior Statutory Auditor)
for and on behalf of DJH Audit Limited
Statutory Auditor
3rd Floor Pacific Chambers
11-13 Victoria Street
Liverpool Merseyside
L2 5QQ

Date: 19/12/2025

Garston Adventure Playground
Statement of Financial Activities and Income and Expenditure Account
for the year ended 31 March 2025

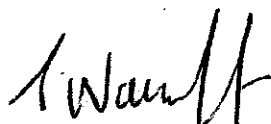
		Unrestricted	Restricted	2025	2024
	Notes	Funds	Funds	Total	Total
		£	£	£	£
Income					
Income from donations and grants	3	926	1,143,575	1,144,501	351,633
Income from investments	4	479		479	452
Other income	5		2,000	2,000	851
		<u>1,405</u>	<u>1,145,575</u>	<u>1,146,980</u>	<u>352,936</u>
 Expenditure on charitable activities		<u>460</u>	<u>1,147,525</u>	<u>1,147,985</u>	<u>318,290</u>
Net income		945	(1,950)	(1,005)	34,646
 Total funds brought forward		<u>32,538</u>	<u>185,709</u>	<u>218,247</u>	<u>183,601</u>
 Total funds carried forward		<u>33,483</u>	<u>183,759</u>	<u>217,242</u>	<u>218,247</u>

The notes form part of these financial statements.

Garston Adventure Playground**Registered number:** 04471739**Balance Sheet****as at 31 March 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	11,099	11,099
Current assets			
Cash at bank and in hand		227,203	215,614
Creditors: amounts falling due within one year	11	(21,060)	(8,466)
Net current assets		206,143	207,148
Net assets		217,242	218,247
Charity Funds			
Unrestricted funds		33,483	32,538
Restricted funds		183,759	185,709
Total charity funds		217,242	218,247

The accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS 102 SORP.



Theresa Wainwright

Approved by the board on 19.12.25

The notes form part of these financial statements.

Garston Adventure Playground
Notes to the Accounts
for the year ended 31 March 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

Garston Adventure Playground is a public benefit entity in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are provision of play activities and opportunities for young people aged from six to sixteen.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £0.

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

The charity has taken advantage of the provisions of FRS 102(1A) and not prepared a statement of cash flows.

(b) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Revenue in respect of service contracts is credited to income in the period in which entitlement becomes due.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as deposit bank accounts. It includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(c) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities ; and
- Other expenditure represents those items not falling into the categories above.

Inrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Garston Adventure Playground
Notes to the Accounts
for the year ended 31 March 2025

(d) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The basis of the allocation of premises overheads and other overheads is shown in Note 7.

The analysis of these costs is included in notes 6 to 9.

(e) Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold land	not depreciated
---------------	-----------------

(f) Debtors receivable within one year

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

(g) Creditors payable within one year

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

(h) Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Audit Information

The audit report is unqualified.

Senior statutory auditor:
Firm:
Date of audit report:

Michael Forshaw
DJH Audit Limited
19/12/2025.

Garston Adventure Playground
Notes to the Accounts
for the year ended 31 March 2025

3 Income from donations and grants			2025	2024
	<i>restricted</i>	<i>unrestricted</i>	£	£
LNF (Local Neighbourhood Fund)	4,000	-	4,000	8,100
Consortium	42,387	-	42,387	34,880
BBC Children In Need	-	-	-	20,000
MPAC, HAF & Playscheme	14,700	-	14,700	25,500
PH Holt	10,000	-	10,000	-
LCVS	-	-	-	500
Community Foundation	-	-	-	15,000
LCC/Liverpool City Council	10,598	-	10,598	12,551
John Moores Foundation	7,869	-	7,869	-
Feeding Britain	3,398	-	3,398	-
Morrisons Foundation	1,750	-	1,750	-
South Liverpool Homes	1,535	-	1,535	-
Police Commissioner	-	-	-	5,000
Youth Investment Fund	1,040,618	-	1,040,618	211,927
Other	6,720	926	7,646	19,026
	<u>1,143,575</u>	<u>926</u>	<u>1,144,501</u>	<u>352,484</u>

The Speke/Garston Consortium grant is made up from contributions by Liverpool City Council Youth & Play Grant and Cressington Councillors Neighbourhood Fund.

Garston Adventure Playground was awarded a life-changing Youth Investment Fund grant to transform its services for young people in the area. The Capital and some Revenue grant of £1,370,696.00 was used to renovate, build and extend its youth service offer with new heating systems, a kitchen extension, solar panels, fitness equipment and a refurbishment of its Multi Use Games Area (MUGA) pitch. It was very welcome news for young people, staff & volunteers at the playground who will benefit from this generous funding and meant that Garston Adventure Playground would be able to support another 125 young people by the time the project has been completed in August 2024. This will transform health, well-being, skills, and opportunities for young people, providing a long-lasting resource that will deliver life-changing services that they need.

4			2025	2024
	<i>restricted</i>	<i>unrestricted</i>	£	£
Interest receivable	-	479	479	452
	<u>-</u>	<u>479</u>	<u>479</u>	<u>452</u>

5 Other income			2025	2024
	<i>restricted</i>	<i>unrestricted</i>	£	£
Fundraising				
Income from charitable activities	2,000	-	-	851
	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>851</u>
			<u>2,000</u>	<u>1,702</u>

6 Analysis of expenditure on charitable activities	Provision of play activities	Support costs
	£	£
Direct costs	1,138,112	-
Allocated costs	1,975	7,898
	<u>1,140,087</u>	<u>7,898</u>

£1,147,525(2024 - £317,870) of the above costs were attributable to restricted funds.

Garston Adventure Playground
Notes to the Accounts
for the year ended 31 March 2025

7 Allocation of support costs

	Basis of allocation	Provision of play activities	Support costs
Office costs	20% v 80%	1,783	7,130
Governance/Professional Fees	20% v 80%	192	768
		<u>1,975</u>	<u>7,898</u>

8 Governance costs			2025	2024
	<i>restricted</i>	<i>unrestricted</i>	£	£
Independent examiner's fee	480	480	960	840
	<u>480</u>	<u>480</u>	<u>960</u>	<u>840</u>

9 Staff costs			2025	2024
	<i>restricted</i>	<i>unrestricted</i>	£	£
Wages and salaries	122,266	-	122,266	88,396
Staff training and welfare	2,059	-	2,059	286
	<u>124,325</u>	<u>-</u>	<u>124,325</u>	<u>88,682</u>

No employee received total employee benefits of more than £60,000.

Number of staff on the payroll	9	4
Full time equivalents	5	3

10 Tangible fixed assets

	Land and buildings £
Cost	
At 1 April 2024	
At 31 March 2025	<u>11,099</u>
	<u>11,099</u>
Depreciation	
At 31 March 2025	<u>-</u>
	<u>-</u>
Net book value	
At 31 March 2025	<u>11,099</u>
At 31 March 2024	<u>11,099</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	18,555	4,192
Taxation and social security costs	<u>2,505</u>	<u>4,274</u>
	<u>21,060</u>	<u>8,466</u>

Garston Adventure Playground
Notes to the Accounts
for the year ended 31 March 2025

12 Restricted funds

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
Purchase of land	11,099	-	-	11,099
Activities and Special projects	174,610	1,145,575	(1,147,525)	172,660
	<u>185,709</u>	<u>1,145,575</u>	<u>(1,147,525)</u>	<u>183,759</u>

13 Unrestricted funds

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
Unrestricted funds	<u>32,538</u>	<u>1,405</u>	<u>(460)</u>	<u>33,483</u>

14 Net assets by funds

	Unrestricted	Restricted	Total
Tangible fixed assets	-	11,099	11,099
Current assets	33,483	193,720	227,203
Creditors falling due in less than one year	-	(21,060)	(21,060)
	<u>33,483</u>	<u>183,759</u>	<u>217,242</u>
Prior year:			
Tangible fixed assets	-	11,099	11,099
Current assets	28,963	186,651	215,614
Creditors falling due in less than one year	-	(8,466)	(8,466)
	<u>28,963</u>	<u>189,284</u>	<u>218,247</u>

15 Other information

Garston Adventure Playground is a private company limited by guarantee and incorporated in England. Its registered office is:
Bowden Road
Liverpool
Merseyside
L19 1QP