

PORCHFIELD COMMUNITY ASSOCIATION

**ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE
YEAR ENDED 31ST MARCH 2021**

Charity Registration No. 1128331

PORCHFIELD COMMUNITY ASSOCIATION

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PORCHFIELD COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual report for the year ended 31st March 2021.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 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 published (FRS 102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

- a. To promote the benefit of the inhabitants of Liverpool Housing Trust properties and the neighbourhood together defined as the Heys Estate, Croxteth, Liverpool 11 and other neighbouring areas, known as Croxteth, Gilmoor and Norris Green without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education, to protect health, relieve poverty, distress or sickness and to provide facilities in the interest of social welfare for education, recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.
- b. To maintain and manage the Porchfield Community Centre and the same whether alone or in co-operation with Liverpool Housing Trust or other person or body in furtherance of these objects.
- c. To promote such other charitable purposes as may from time to time be determined.

Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

Our aims are to improve the health, wellbeing, and quality of life of older people in Croxteth and surrounding areas in Liverpool through a programme of activities that are chosen by our beneficiaries, planned, and delivered by trustees, volunteers, and partners and managed by our Project Coordinator. This result in older people feeling included, valued and enables to develop their skills and knowledge. We are embedded within our community, have provided support to our beneficiaries since 2001 and are seen as their first point of contact to them, many whom have a range of medical problems i.e., dementia, heart problems, poor mobility etc.

Unfortunately, in March 2020, we had to close our doors due to Covid:19 and had to adapt our services by sending emergency-food-parcels to our service-users, offering a telephone and befriending-service, referrals, and signposting, provide online-activities, reducing isolation and assisting their mental and physical well-being, through our social media platform our Facebook-page. We also worked in partnership with Liverpool Charity Voluntary Services, signposting, referrals and sending vulnerable people from different communities' essential food hampers during this difficult period as well.

The transition from face-to-face-activities to online-based, has been one of the biggest changes for our service-users, as we recognised that technology is not always the answer when working with older-people, so had to use other-range of methods to keep in contact with our service users i.e.: telephone-calls, activity-packs, outside visits etc.

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From August to December 2020, we were able to reopen as we had Covid:19 risk assessments and implementations in place, according to the Government guidelines and slowly we reinstated our activities and services, although during the month of November 2020 we had to close due to the 2nd lockdown, therefore we continued the services we did in the first.

During the months we were open the following activities and services we facilitated were Card-Making, Craft Classes, Healthy Cooking-Classes, Meditation Classes, Line Dancing Memory Fit Classes, Holistic Therapies, Yoga, Painting with Watercolours, Calligraphy Classes, Flower Arranging, Digital Training etc. We recognised the anxieties older-people have around resuming face-to-face-activities and re-starting activities safely, while others were going to activities more often than pre-pandemic, 3-4 times a week.

In November 2020, as we were in receipt of a Henry Smith Foundation Grant, we were able to apply to their Community Match Fund and were awarded £50,000 from them to support the centre running costs from November 2020 to December 2021. Therefore, we were able to send approx. 100 essential foods hampers to our vulnerable services users for the Christmas period. During this financial year we were also awarded an extra £30,967 from other funders to assist us over this difficult period and going forward.

The Covid-19 outbreak hit us hard and many of large events i.e. Health Events, Day Trips, Halloween, Christmas Parties had to be cancelled. We only received ¼ of our room hire contracts back and only ¾ quarter of our service users have returned, with other users, self-isolating over periods as well, leaving us short of vital income so it is critical we received the Community Match Funding, so it could keep us going.

Then from January-March 2021 we closed again for a 3rd lockdown and as we were in receipt of the Community Match Funding, we were able to continue to send £10,000 worth of essential food hampers, activity-packs, books etc, so that we could support our service users over these months.

We also worked with the local-councillors to provide hot-meals twice a week to local-residents in live in Sheltered Accommodation, Meadow Court, Onward Housing and we worked with Healthy-Homes – giving free blankets etc. We also worked with Greggs-Bakery and was able to give them free food to our service users and worked in partnership with Liverpool City Council with their Food and Fuel grants for vulnerable adults. We were offering services to older people that statutory services should be providing, especially in the 3rd-lockdown i.e.: emergency-food-parcels, befriending-service, hot meals etc and this has highlighted the importance of networking and linking in with local organisations and how we can benefit from helping each other.

We are now leaning to understand the long-term effect of Covid and increased needs this has on our service-users and recognising the need for mental-health support needs for staff, volunteers, service-users and keeping connected.

We have become a vital anchor organisation for our community, which has had a profound impact on the older-people's health and well-being, as we run the centre with an individual focus. We have offered a varied-programme of activities and services that they requested and during the Pandemic we've been able to provide-crucial-direct-practical-support to many local residents.

From April 20 to March 21, we were also able to achieve these outcomes through our face-to-face activities and service:

1. 101 new older people of our community have a sense of reduced isolation and feel part of the mainstream community through involvement in activities.

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2. 101 new older people of our community have improved mental/physical health through participation in our activities.

3. 79 new older people have improved economic circumstances through participation in welfare rights advice and learning programmes.

4. 1 new local resident will develop skills and knowledge through involvement in the volunteering scheme that will enable them to deliver a quality service for the community.

At the beginning of the year, we designed a questionnaire that demonstrates how isolated older-people are, their level-of-independence and physical/mental health. To measure-progress, we asked the same-questions at the end on 100 service users. Our activities have had a positive impact on these local residents at the beginning of the year figure of those residents that felt less-lonely, had made friends increased from 89% -98% and those who felt more independent increased from 74% -88%. Their mental/physical well-being had increased 95% - 99% and their health-problems had decreased from 68%- 59%. This provides evidence that we improved the health, well-being, and quality-of-life of our local older people.

These outcomes show real impact as we were only open for 4 months during this financial year.

We would like to thank, The Henry Smith Foundation, whom we are most grateful to, as they have given us security during this period by supporting the post of our Project Coordinator. Funding for our Coordinator makes it possible for us to continue and to develop our programme of activities and services further, to address problems faced by older people in our community.

We would also like to thank Liverpool Charity Voluntary Services, P H Holt Foundation, Steve Morgan Foundation, the Community Foundation - LCR Cares, The National Lottery Community Fund, Independent Age, Masonic Charitable Trust, and the West Derby Waste Lands Charity for funding to assist us with running costs over this extremely difficult year.

Lastly, we would like to thank our delivery partners over the past year, the Adult Learning Service, Alt Valley Community, Cobalt Housing, Onward Housing, Healthy Homes, Liverpool City Council, Greggs Bakers. We are most grateful to them for all their contributions and commitment for working in partnership with us

We will continue to apply for funding for the post of our Project Coordinator to ensure our activities programme continues uninterrupted, as it is our Coordinator who is responsible for applying for funding for salaries, activities and services, the recruitment and training of prospective and present volunteers and all other administration duties etc. Without this post, our Centre would not operate in the way that it has been over the years.

Our principal approach is our focus on involving local people in how our Centre operates, getting them involved and engaged in measuring the project's impact through systematic consultation to inform our programme content. We take the word "Community" in our title seriously. All staff, trustees and volunteers are from the very local community, and this is a factor in making us successful in attracting very high number of service users. We work on a basis of service users/volunteer roles being interchangeable, so every activity will have service user involvement in the planning. Service users are, regularly consulted about their views on the impact of our specific activities and their changing needs and preferences about our programme e.g., more physical and social involvement activities, timing of activities and the delivery format settings in which we run these at the Centre.

Once again, we would like to express our thanks to everyone who has been involved in making our Community Centre such a successful place and hope that our future will be just as productive. Porchfield Community Centre is a place to come and learn, socialise with old and

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new friends and a Community Centre to be proud of. We hope we can carry on achieving more goals bringing new activities, events, and new faces to our centre.

FINANCIAL REVIEW

Total income for the year was £106,370 (2020: £75,408) of which £101,267 (2020: £50,650), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £69,098 (2020: £61,114), leaving a surplus for the year of £37,272 (2020: surplus £14,294).

At 31st March 2021 the charity's reserves stood at £99,559 (2020: £62,287) of which £54,119 (2020: £20,266) represented restricted funds

RISK MANAGEMENT

The main risks to the charity as identified by the Trustees have been considered and systems have been established to mitigate those risks.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds at a level to cover redundancy provision and five months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £45,440 less designated sinking fund of £23,601 leaving a balance of £21,839. The charity requires £9,146 for redundancy provision and £702 for five months' running costs, (total £9,848).

PLANS FOR THE FUTURE

As we start recovery out of lockdown, we remain optimistic that things will start returning to some normality and we will continue to work in partnership with other organisations to ensure maximum resources and support for all our service users. We will always consult and involve them to ensure their issues and needs are recognised and resolved. We will also offer all staff, volunteers and service users the opportunity to talk regularly to see if arrangements are working within our Centre and good regular communication of mental health information and open-door policy for those who need additional support during the next coming months, i.e., well-being and mental health training, sign posting etc.

We will run a wide range of group activities and services that will contribute to the reducing isolation, improving mental and physical health problems, and assist with older and vulnerable people in the area who living below the poverty line.

Again, if we temporally close, we will be continuing to assist the most vulnerable with access to emergency care parcels where needed and delivered to users self-isolating, those that have no families to help and those who simply cannot afford these items due to the current climate.

We want to increase the number of older people who can benefit from the project and welcome the "hard to reach," to this end we will be using our wide range of community and partner agency's i.e., Local GP's, Social Landlords etc. so that older people who are not leaving home can find out about our project and contact us to discuss any specific access needs they may have e.g., transport. We have always recognised the need to work in partnership with a wide range of service providers and be a hub where these services can be accessed in one place. Our work is always group-based, whatever the activity; the additional outcome is always the development of a sense of community and belonging.

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When we can, we will continue to do a programme run every 3 months, which includes information on our project and how it benefits our community. We distributed 2000 programmes to all of our target area homes and organisation i.e. Age Concern, Liverpool City Council, Liverpool NHS, Social Landlords, Clinics and other organisation's that share the same aims and aspirations as us, we have also spoke to these that organisations with idea that they will sign post and refer their clients to our centre. We are also continually distributing flyers on a weekly basis to these organisations as well. We will also continue to update our Facebook Page and look at new ways of promoting our services and activities, via the internet and Newspaper etc, with the intention of receiving new clients to the centre and benefiting the more to reach areas.

We will continue to apply for funding for the salary of our Project Coordinator, running and activity costs, as all the activities that we run, and will run in the future, are coordinated by our Project Coordinator in coordination with out Trustees. The Project Coordinator makes it possible for all our activities to take place and for the ideas of older people to become a reality. Without this post the running of our Association, the Centre would be too much for our trustees and service users, as all members of the Community Association and are local senior citizen residents and our dependency on our dedicated volunteers puts an enormous strain on these individuals, but with the support of the Project Coordinator they are able to contribute significantly.

We will continue to make a lasting difference to people's lives rather than simply alleviating the symptoms of current problems as all our activities are ideas of the people who use our Community Centre or services from organisations that meet the needs of our clients.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Porchfield Community Association is a registered charity, number 1128331 registered on 2nd March 2009.

The Governing Document is a constitution adopted on 11th February 2004 as amended on 24th October 2011 and 22nd February 2017. The charity operates a community centre in Liverpool.

The centre is managed by a volunteer Community Association of local residents, volunteers and a Centre Manager. The Centre Manager is responsible for the recruitment and training of prospective and present volunteers and our Centre has all necessary policies and insurances.

The Community Association has a dedicated team of volunteer trustees who are very generous with their time and commitment providing invaluable service to our Community.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Porchfield Community Association
Charity Number	1128331
Address & Office	Porchfield Close Liverpool L11 9DT
Trustees	During the year members of the Board of Trustees were as follows: A M Earwaker E Finnigan J Huxley M E Kirkwood A Lavelle C O'Shea P O'Shea
Independent Examiner	Paula Sanchez ACCA c/o LCVS 151 Dale Street, Liverpool, L2 2AH
Bankers	Lloyds TSB, 26 Broadway, Norris Green, Liverpool L11 1DA

Signed on behalf of the Trustees

C O'Shea
.....
C O'Shea
Trustee

21/1/22
.....
Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PORCHFIELD COMMUNITY ASSOCIATION**

I report on the accounts of the charity for the year ended 31st March 2021 which are set out on pages 8 to 18.

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

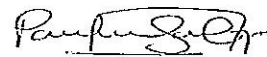
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151 Dale Street, L2 2AH**

Dated: **24th January 2022**

PORCHFIELD COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
Income and endowments from:		£	£	£	£
Charitable activities	2a	5,080	101,267	106,347	75,251
Investments	2b	23	-	23	157
Total income		5,103	101,267	106,370	75,408
Expenditure					
Charitable Activities	3	1,684	67,414	69,098	61,114
Total expenditure		1,684	67,414	69,098	61,114
Net income, net movement in funds		3,419	33,853	37,272	14,294
Total funds brought forward	8, 9	42,021	20,266	62,287	47,993
Total funds carried forward	7-9	45,440	54,119	99,559	62,287

The notes on pages 10 to 18 form part of these accounts.
All the above amounts relate to continuing activities of the charity.

PORCHFIELD COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2021

	Notes	31 st March 2021		31 st March 2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		7,191		1,493
Current assets					
Debtors	5	23,909		32,882	
Cash at bank and in hand		69,909		28,812	
		93,818		61,594	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,450)		(800)	
Net current assets			92,368		60,794
Total assets less current liabilities			<u>99,559</u>		<u>62,287</u>
Funds:					
Unrestricted funds	7, 8		45,440		42,021
Restricted funds	7-9		54,119		20,266
			<u>99,559</u>		<u>62,287</u>

Approved by Trustees on 21/1/22

C O'Shea
 C O'Shea - Trustee

A M Earwaker
 A M Earwaker, Trustee

PORCHFIELD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2015) and Charities Act 2011.

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

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

The Charity has not been significantly impacted financially by Covid-19, due to receiving emergency funding from five funders and the reserves to be used for balance. 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. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charities objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Fixed Assets

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% per annum reducing balance method
Fixtures & Fittings	25% per annum reducing balance method
Other Equipment	20% per annum reducing balance method

Income recognition

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

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

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.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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 receipts 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.

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Derecognition of financial liabilities

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

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 on-going 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.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charity. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charity

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

PORCHFIELD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021****2. Income and endowments**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
a. Charitable activities				
Activities Income	2,980	-	2,980	15,211
Age Concern Liverpool	-	-	-	130
Community Foundation- LCR Cares	-	4,997	4,997	-
Henry Smith Foundation	-	32,800	32,800	31,200
Henry Smith Charity- Community Match Fund	-	37,500	37,500	-
Independent Age	-	10,143	10,143	-
LCVS Community Impact Fund	-	1,500	1,500	4,500
LCVS- Skelton Charity	-	1,500	1,500	-
Mayoral Neighbourhood Fund	-	-	-	1,000
Masonic Charitable Trust	-	4,000	4,000	-
National Lottery Community Fund	-	4,827	4,827	-
P H Holt Foundation	-	-	-	5,570
Room Hire	2,100	-	2,100	9,390
Steve Morgan Foundation	-	2,500	2,500	-
Tampon Tax Community Fund	-	-	-	6,400
Tillotson Bradbery Charitable Trust	-	-	-	1,000
Ways to Wellbeing Fund	-	-	-	850
West Derby Wastelands	-	1,500	1,500	-
	5,080	101,267	106,347	75,251
	=====	=====	=====	=====
b. Investments	£	£	£	£
Bank Interest	23	-	23	157
	=====	=====	=====	=====

3. Expenditure on: charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To provide facilities to help with social welfare , education and recreation and leisure time	48,170	20,928	69,098	61,114
	=====	=====	=====	=====

PORCHFIELD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021****a. analysed as follows:**

	2021	2020
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	15,200	25,962
Tuition fees	4,165	11,296
Activity costs	19,508	5,834
Equipment	1,093	683
Building running costs	5,330	1,816
Catering	616	2,073
Volunteer expenses	2,258	4,674
Donation	-	216
	48,170	52,554
<i>Support & governance costs:</i>	£	£
Staff salary costs	12,949	1,367
Office costs	3,617	4,377
Training	-	395
Travel expenses	528	882
Repairs & Maintenance	1,416	-
DBS fees	-	4
Insurance	615	-
Payroll fees	324	324
Accountancy	650	800
Depreciation	829	411
	20,928	8,560
Total expenditure on charitable activities	69,098	61,114
	=====	=====

£67,414 (2020: £52,310) of the above expenditure is restricted expenditure

b. Staff Costs	2021	2020
	£	£
Gross wages and salaries	28,149	27,329
	=====	=====

c. Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
	1	1
Charitable activities	=====	=====

No employee received emoluments of more than £60,000 during the year (2020: Nil).

The Trustees are not remunerated for their services and are not included in the above number of employees.

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

No out of pocket expenses were reimbursed to trustees in the year

4. Tangible fixed assets

	Computer Equipment	Fixtures & Fittings	Other Equipment	Total
Cost	£	£	£	£
Balance at 1 st April 2020	1,787	2,604	4,231	8,622
Additions in the year	-	6,527	-	6,527
	-----	-----	-----	-----
Balance at 31 st March 2021	1,787	9,131	4,231	15,149
	-----	-----	-----	-----
Depreciation				
Balance at 1 st April 2020	1,296	2,145	3,688	7,129
Charge for the year	99	622	108	829
	-----	-----	-----	-----
Balance at 31 st March 2021	1,395	2,767	3,796	7,958
	-----	-----	-----	-----
Net book value at 31st March 2021	392	6,364	435	7,191
	=====	=====	=====	=====
Net book value at 31 st March 2020	491	459	543	1,493
	=====	=====	=====	=====

5. Debtors

	2021	2020
	£	£
Prepayments	308	9,414
Other Debtors (See note 8)	23,601	23,468
	-----	-----
	23,909	32,882
	=====	=====

6. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	1,450	800
	=====	=====

PORCHFIELD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

7. Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Funds			
General Fund	2,550	19,289	21,839
Designated Fund – Sinking Fund	-	23,601	23,601
	<u>2,550</u>	<u>42,890</u>	<u>45,440</u>
Restricted Funds			
Henry Smith Foundation	-	24,131	24,131
Henry Smith Charity- Community Match Fund	-	12,000	12,000
Independent Age	4,641	-	4,641
LCVS Community Impact Fund	-	1,500	1,500
LCVS- Skelton Charity	-	1,500	1,500
Masonic Charitable Trust	-	4,000	4,000
P H Holt Foundation	-	2,604	2,604
Tampon Tax Community Fund	-	2,243	2,243
West Derby Waste Lands	-	1,500	1,500
	<u>4,641</u>	<u>49,478</u>	<u>54,119</u>
Totals	<u>7,191</u>	<u>92,368</u>	<u>99,559</u>

8. Unrestricted Funds

	Movements in the Year				
	Resources at Beginning of year £	Income £	Expenditure £	Transfer of Funds £	Resources at End of Year £
General Fund	18,553	5,080	(1,684)	(110)	21,839
Designated Fund – Sinking Fund	23,468	23	-	110	23,601
	<u>42,021</u>	<u>5,103</u>	<u>1,684</u>	<u>-</u>	<u>45,440</u>

General Fund is used to finance the charity's general activities and core costs as outlined in the Trustees' Report. 24

Designated Fund – Sinking Fund - This is a designated fund for specific purposes set by the Trustees; it is held by Onward Homes (formerly Liverpool Housing Trust) on behalf of Porchfield Community Association. The fund is reimbursed by Onward Homes whenever the charity requires expenditure on equipment, decorations items, etc.

Transfer of Fund - Reimbursement of expenses from Onward homes from the Sinking Fund.

PORCHFIELD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021****9. Restricted Funds**

	Resources at Beginning of year £	Movements in the Year		Resources at End of Year £
		Income £	Expenditure £	
Community Foundation-LCR Cares	-	4,997	(4,997)	-
Henry Smith Foundation	7,320	32,800	(15,989)	24,131
Henry Smith Charity-Community Match Fund	-	37,500	(25,500)	12,000
Independent Age	-	10,143	(5,502)	4,641
LCVS Community Impact Fund	1,720	1,500	(1,720)	1,500
LCVS- Skelton Charity	-	1,500	-	1,500
Masonic Charitable Trust	-	4,000	-	4,000
National Lottery Community Fund	-	4,827	(4,827)	-
P H Holt Foundation	5,570	-	(2,966)	2,604
Steve Morgan Foundation	-	2,500	(2,500)	-
Tampon Tax Community Fund	5,656	-	(3,413)	2,243
West Derby Waste Lands Charity	-	1,500	-	1,500
	20,266	101,267	(67,414)	54,119
	=====	=====	=====	=====

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Age Concern Liverpool - Contribution towards health event

Community Foundation- LCR Cares- For emergency food and care parcels to the most vulnerable and provide online and telephone support to help reduce isolation

Henry Smith Foundation - Contribution towards salaries for project coordinator and centre running costs

Henry Smith Charity/Community Match Fund – Providing a rang of activities, aimed at boosting mental and physical wellbeing, for older people impacted by COVID-19 pandemic in Croxeth

Independent Age – To provide emergency food/care parcels and a telephone befriending service to the most vulnerable during lockdown.

LCVS Community Impact Fund - Contribution towards education, social and physical activities.

LCVS/Skelton Charity - Contribution towards education, social and physical activities

Masonic Charitable Trust - Contribution towards salaries for project coordinator and centre running costs

Mayoral Neighbourhood Fund - Contribution towards Christmas lunch for 40 vulnerable pensioners

National Lottery Community Fund – Contribution towards assisting vulnerable users during the current climate to help the community thrive

PORCHFIELD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

P H Holt Foundation - Contribution towards education, social and physical activities and Centre running costs.

Steve Morgan Foundation-To provide emergency food/care parcels and a telephone befriending service to the most vulnerable during lockdown.

Tampon Tax Community Fund - Contribution towards education, social and physical activities

Tillotson Bradbery Charitable Trust - Contribution towards salaries for project coordinator.

Ways to Wellbeing Fund - Contribution towards Christmas lunch for vulnerable pensioners

West Derby Wastelands - Contribution towards salaries for project coordinator.

10. Guarantees and Other Financial Commitments

There are no financial commitments under non-cancellable operating leases (2020: £nil).

11. Related Parties

Mary Kirkwood, a trustee was paid £0 (2020: £436) as a Cleaner. Ann Earwaker, a trustee was paid £3,273 (2020: £3,165) as a cleaner and tutor. Jayne Huxley, a trustee was paid £525 (2020: £2,273) as a tutor, all on a self- employed basis, during the year ended 31st March 2021.

12. Contingent Liabilities

The charity did not have any contingent liabilities as at 31st March 2021 or 31st March 2020.