

PORCHFIELD COMMUNITY ASSOCIATION

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2025**

Charity Registration No. 1128331

PORCHFIELD COMMUNITY ASSOCIATION

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PORCHFIELD COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual report for the year ended 31st March 2025.

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 2019).

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, Gilmoss 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 results 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.

We have been able to establish a programme educational and social activities for our older people and developed new approaches to help reach out to these users who feel more vulnerable than ever, especially post pandemic and with the cost-of-living crisis, achieving long term benefits and real impact.

Activities that contributed to reducing isolation and increasing social inclusion included flower arranging, card making, painting and wellbeing classes, day trips to Barnsley and Bury markets, bingo, a St Patricks, Rock and Roll, Country and Western and Christmas social evenings, tea afternoons, coffee and chat etc

Activities that improved their physical and mental health consisted of tai chi, ballroom and salsa dancing, Zumba, line-dancing, yoga and meditation, calligraphy, local history, British sign language course, hairdressing workshops, holistic-therapies, and with Dementia Action, delivering activities and services to people with dementia and their families.

PORCHFIELD COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Also, we have facilitated a health and wellbeing course delivered by Imagine Independence, offering Peer Support/Peer Mentoring service offers people experiencing mental health issues the tools to improve their mental wellbeing through social inclusion, mutual support and healthy living.

We also assisted with improving their financial income through our digital training courses, as during the past year, we have seen a lot of service users using our computer facilities, as the DWP wants all claimants by the end of 2024/25, the DWP plans to migrate onto Universal Credit everyone getting: Income Support. income-based Job Seeker's Allowance. Housing Benefit, this has affected 21% of our service users.

Weve continued to tackle the ongoing rise of fuel poverty in our area, with Healthy Homes and the LCC providing advice on their bills, cheaper tariffs and signposting them on to CAB where they can assist with finically with their bills and apply for fuel grants on their behalf.

We have also continued our partnership with FareShare through funding from, 'Citizen Advice Liverpool,' and able to give food parcels out each week to our service users.

Also, during this year our staff and volunteers undertook training in Mental First Aid in the workplace and Health and Safety training in the workplace.

In total during this period of this funding 351 direct vulnerable older people benefited directly and by continuing to develop partnerships with organisations who share the same aims and working closely with local GPS/Clinics, promoting social-prescribing, making our programme of activities available to the hard-to-reach beneficiaries, since September 2024, 33% of our new-users have been signposted through these partnerships.

We've have continued to receive a steady room hire income from our Dance School, Dementia-Hub, Church Group and Leigh Moss Memory Service etc and our room hire had increased by 67% making it possible for us to generate a sufficient income to achieve some level of financial independence, especially considering we are still in the Cost-of-Living Crisis.

We have continued to develop partnerships with organisations who share the same aims as us, who support our activities and service programme, i.e. Imagine Independence providing free Health and Wellbeing courses, which offers peer support and peer mentoring service offering people the experience of mental health tools to improve their mental wellbeing through social inclusion, mutual support and healthy living.

Please also refer to our Social Media Platform our Facebook Page, (link below) which will provide evidence of the impact.

<https://www.facebook.com/profile.php?id=61572999053446>

From April 2024 to March 2025, we received a total of 12,004 visits to our Centre which averages out to 240 visits a week (increase of 13% from the year before) and from this we received 136 new unique people who have benefited from our activities and services.

1. 351 older people of our community have a sense of reduced isolation and feel part of the mainstream community through involvement in activities
2. 351 older people of our community have improved mental/physical health through participation in our activities
3. 289 older people have improved economic circumstances through participation in welfare rights advice and learning programmes
4. 8 Local residents will develop skills and knowledge through involvement in the volunteering scheme that will enable them to deliver a quality service for the community.

PORCHFIELD COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

We would also like to thank the Henry Smith Foundation, Liverpool Charity Voluntary Services, National Lottery Community Fund, Liverpool City Council – Local Neighbour Hood Fund, Eleanor and Elizabeth Rathbone Charitable Trust, Sports England, Citizen Advice Liverpool etc all of whom have assisted with funding for our project and running costs over the past year.

Lastly, we would like to thank our delivery partners have included over the past year, the Onward Housing, Imagine Independence, Liverpool Chairty Voluntary Services, Liverpool City Council, Demetia Action Liverpool and FareShare, whom we are most grateful to them for all their contributions and commitment for working in partnership with us.

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 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 £100,656 (2024: £88,092) of which £66,791 (2024: £61,590), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £75,299 (2024: £75,524), leaving a surplus for the year of £25,357 (2024: surplus £12,568).

At 31st March 2025 the charity's reserves stood at £100,700 (2024: £75,343) of which £27,559 (2024: £21,357) 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 three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £73,141 less designated sinking fund of £35,059 leaving a balance of £38,082. The charity requires £13,630 for redundancy provision and £3,677 for three months' running costs, (total £17,307).

The remaining balance of the unrestricted reserves will be to ensure the continuity of our core projects, activities, and essential community services.

PLANS FOR THE FUTURE

Goal Achievement & Innovation

The centre is committed to expanding its impact by introducing a dynamic range of new activities, community events, and fresh perspectives. By evolving our programming, we ensure that our services remain relevant and engaging for both new and existing members.

Over the next few years, the centre will focus on developing robust strategies to reinforce its financial stability and long-term resilience. Our priority is to secure sustainable funding streams that ensure the continuity of our core projects, activities, and essential community services.

PORCHFIELD COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Outreach and Engagement

We are dedicated to supporting "hard-to-reach" individuals within our community. To achieve this, we will:

Systematic Outreach: Facilitate program delivery every 2–4 months across our target areas.

Strategic Partnerships: Strengthen ties with local GPs, the Liverpool NHS, clinics, and partner organizations that share our mission and aspirations.

Home Integration: Ensure our resources reach residents directly in their homes and through local health hubs.

Holistic Wellbeing

The Community Association will endeavour to introduce new activities based directly on community feedback. We are placing a specific emphasis on health and educational classes designed to empower individuals with the tools to manage their physical and mental health and improve overall wellbeing.

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: J Davidson A M Earwaker J Huxley Cllr A Lavelle C O'Shea P O'Shea

PORCHFIELD COMMUNITY ASSOCIATION
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025

**Independent
Examiner**

Ying Huang 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

Date 21/1/26

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 2025 which are set out on pages 7 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

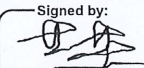
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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:
6. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 7. 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: **Ying Huang**

Signed by:

DF051AE92EBD4B6

Relevant professional qualification or body: **ACCA**

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

Dated: 22 January 2026
.....

PORCHFIELD COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Income and endowments from:		£	£	£	£
Donations	2a	1,350	-	1,350	943
Charitable activities	2b	30,911	66,791	97,702	85,679
Investments	2c	1,604	-	1,604	1,470
Total income		33,865	66,791	100,656	88,092
Expenditure					
Charitable Activities	3	14,710	60,589	75,299	75,524
Total expenditure		14,710	60,589	75,299	75,524
Net income, net movement in funds		19,155	6,202	25,357	12,568
Total funds brought forward	8, 9	53,986	21,357	75,343	62,775
Total funds carried forward	7-9	73,141	27,559	100,700	75,343

The notes on pages 9 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 2025

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		4,671		5,019
Current assets					
Debtors	5	35,235		31,671	
Cash at bank and in hand		61,911		39,608	
		<u>97,146</u>		<u>71,279</u>	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,117)		(955)	
		<u>96,029</u>		<u>70,324</u>	
Net current assets					
			96,029		70,324
Total assets less current liabilities			<u>100,700</u>		<u>75,343</u>
Funds:					
Unrestricted funds	7, 8	73,141		53,986	
Restricted funds	7-9	27,559		21,357	
		<u>100,700</u>		<u>75,343</u>	

Approved by Trustees on 21/1/26

..... 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 2025

1. Accounting Policies

Basis of accounting

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 2019) (effective 1st January 2019) and Charities Act 2011.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

At the time of approving the accounts, the Trustees have plans in place to increase the required level of unrestricted reserves to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt 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 charity's 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.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's 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 from the sink fund and is recognised when the amount is certain.

PORCHFIELD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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 accrual's 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.

Derecognition of financial liabilities

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

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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 accrual's 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.

2. Income and endowments from

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
a. Donations and legacies				
Donations	1,350	-	1,350	943
	=====	=====	=====	=====

Donations income for year end 2024 related wholly to unrestricted funds.

PORCHFIELD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
b. Charitable activities				
ACC Liverpool Group Foundation	-	-	-	500
Activities Income	15,803	-	15,803	15,029
Citizen Advice Household Support Fund	-	1,991	1,991	1,250
E L Rathbone Charitable Trust	-	2,500	2,500	-
Eleanor Rathbone Charitable Trust	-	4,000	4,000	-
Hemby Charitable Trust	-	-	-	1,500
Henry Smith Charity	-	33,200	33,200	37,400
LCVS Community Impact Fund	-	-	-	3,300
Liverpool VCFSE Health & Wellbeing Fund	-	-	-	9,800
Local Neighbourhood Fund	-	1,800	1,800	-
National Lottery Community Fund	-	20,000	20,000	-
Room Hire	15,108	-	15,108	9,060
Sports England	-	3,300	3,300	5,340
United Way Give Local	-	-	-	1,500
West Derby Wastelands	-	-	-	1,000
	30,911	66,791	97,702	85,679

Income from charitable activities for year end 2024 comprised £24,089 for unrestricted funds and £61,590 related to restricted funds.

c. Investments	£	£	£	£
Bank Interest	1,604	-	1,604	1,470

Investment income for year end 2024 related wholly to unrestricted funds.

3. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
To provide facilities to help with social welfare, education and recreation and leisure time	51,091	24,208	75,299	75,524

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

a. analysed as follows:

	2025	2024
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	14,890	15,687
Tuition fees	14,570	17,510
Activity costs	9,964	6,766
Equipment	843	188
Building running costs	5,514	4,910
Catering	730	1,488
Volunteer expenses	4,580	4,399
	51,091	50,948
	-----	-----
<i>Support & governance costs:</i>	£	£
Staff salary costs	16,791	15,072
Office costs	3,255	4,181
Travel expenses	806	1,598
Training	-	220
Insurance	469	613
Payroll fees	474	413
Accountancy	1,117	955
Loss on Disposal of Fixed Assets	124	-
Depreciation	1,172	1,524
	24,208	24,576
	-----	-----
Total expenditure on charitable activities	75,299	75,524
	=====	=====

£60,589 (2024: £60,920) of the above expenditure is restricted expenditure

b. Staff Costs	2025	2024
	£	£
Gross wages and salaries	31,681	30,759
	=====	=====

c. Particulars of employees:

The average number of employees during the year 1 (2024: 1), and calculated on the basis of full-time equivalents, was as follows:

	2025	2024
	1	1
Charitable activities	=====	=====

No employee received emoluments of more than £60,000 during the year (2024: Nil).

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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

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 2024	2,290	8,451	4,128	14,869
Additions in the year	589	-	359	948
Disposals in the year	(229)	(-)	(-)	(229)
	-----	-----	-----	-----
Balance at 31 st March 2025	2,650	8,451	4,487	15,588
	-----	-----	-----	-----
Depreciation				
Balance at 1 st April 2024	1,024	5,216	3,610	9,850
Charge for the year	223	809	140	1,172
Disposals in the year	(105)	(-)	(-)	(105)
	-----	-----	-----	-----
Balance at 31 st March 2025	1,142	6,025	3,750	10,917
	-----	-----	-----	-----
Net book value at 31st March 2025	1,508	2,426	737	4,671
	=====	=====	=====	=====
Net book value at 31 st March 2024	1,266	3,235	518	5,019
	=====	=====	=====	=====

5. Debtors

	2025	2024
	£	£
Prepayments	176	166
Other Debtors (See note 8)	35,059	31,505
	-----	-----
	35,235	31,671
	=====	=====

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,117	955
	=====	=====

PORCHFIELD COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

7. Analysis of net assets between funds

2025	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	699	37,383	38,082
Designated Fund – Sinking Fund	-	35,059	35,059
	-----	-----	-----
	699	72,442	73,141
	-----	-----	-----
Restricted Funds			
Citizen Advice Household Support Fund	-	619	619
Henry Smith Charity	2,504	11,877	14,381
Independent Age	1,468	-	1,468
National Lottery Community Fund	-	10,000	10,000
Sport England	-	1,091	1,091
	-----	-----	-----
	3,972	23,587	27,559
	-----	-----	-----
Totals	4,671	96,029	100,700
	=====	=====	=====

2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	916	21,565	22,481
Designated Fund – Sinking Fund	-	31,505	31,505
	-----	-----	-----
	916	53,070	53,986
	-----	-----	-----
Restricted Funds			
Henry Smith Charity	367	6,304	6,671
Henry Smith Foundation	1,778	-	1,778
Independent Age	1,958	-	1,958
LCVS Community Impact Fund	-	1,100	1,100
Liverpool VCFSE Health & Wellbeing Fund	-	5,010	5,010
Sport England	-	4,390	4,390
United Way Give Local	-	450	450
	-----	-----	-----
	4,103	17,254	21,357
	-----	-----	-----
Totals	5,019	70,324	75,343
	=====	=====	=====

PORCHFIELD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025****8. Unrestricted Funds**

2025	Reserves at Beginning of year	Movement in the year			Reserves at End of Year
		Income	Expenditure	Transfer of Funds	
	£	£	£	£	£
General Fund	22,481	32,261	(14,710)	(1,950)	38,082
Designated Fund – Sinking Fund	31,505	1,604	(-)	1,950	35,059
	-----	-----	-----	-----	-----
	53,986	33,865	(14,710)	-	73,141
	=====	=====	=====	=====	=====

2024	Reserves at Beginning of year	Movement in the year			Reserves at End of Year
		Income	Expenditure	Transfer of Funds	
	£	£	£	£	£
General Fund	14,004	25,031	(14,604)	(1,950)	22,481
Designated Fund – Sinking Fund	28,084	1,471	(-)	1,950	31,505
	-----	-----	-----	-----	-----
	42,088	26,502	(14,604)	-	53,986
	=====	=====	=====	=====	=====

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

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 and receives annual bank interest.

Transfer of Fund – Payments made from Porchfield Community Association to Onward homes Sinking Fund

PORCHFIELD COMMUNITY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025****9. Restricted Funds**

2025	Reserves at Beginning of year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
Citizen Advice Household Support Fund	-	1,991	(1,372)	619
E L Rathbone Charitable Trust	-	2,500	(2,500)	-
Eleanor Rathbone Charitable Trust	-	4,000	(4,000)	-
Henry Smith Charity	8,449	33,200	(27,268)	14,381
Independent Age	1,958	-	(490)	1,468
LCVS Community Impact Fund	1,100	-	(1,100)	-
Liverpool VCFSE Health & Wellbeing Fund	5,010	-	(5,010)	-
Local Neighbourhood Fund	-	1,800	(1,800)	-
National Lottery Community Fund	-	20,000	(10,000)	10,000
Sport England	4,390	3,300	(6,599)	1,091
United Way Give Local	450	-	(450)	-
	-----	-----	-----	-----
	21,357	66,791	(60,589)	27,599
	=====	=====	=====	=====

2024	Reserves at Beginning of year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
ACC Liverpool Group Foundation	-	500	(500)	-
Citizen Advice Household Support Fund	-	1,250	(1,250)	-
Hemby Charity Foundation	-	1,500	(1,500)	-
Henry Smith Charity	9,838	37,400	(38,789)	8,449
Independent Age	2,610	-	(652)	1,958
LCVS Community Impact Fund	-	3,300	(2,200)	1,100
Liverpool VCFSE Health & Wellbeing Fund	6,694	9,800	(11,484)	5,010
Masonic Charitable Trust	45	-	(45)	-
National Lottery Community Fund	1,500	-	(1,500)	-
Sport England	-	5,340	(950)	4,390
United Way Give Local	-	1,500	(1,050)	450
West Derby Waste Lands	-	1,000	(1,000)	-
	-----	-----	-----	-----
	20,687	61,590	(60,920)	21,357
	=====	=====	=====	=====

PORCHFIELD COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

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

ACC Liverpool Group Foundation – Contribution towards to run Digital Training Courses

Citizen Advice Household Support Fund - Contribution toward assisting with the 'Cost of Living Crisis'

E L Rathbone Charitable Trust - Contribution toward the salary of Project Coordinator

Eleanor Rathbone Charitable Trust - Contribution toward the salary of Project Coordinator

Hemby Charity Foundation - To provide a Digital Training Courses to our service users.

Henry Smith Charity– Contribution towards salaries for project coordinator and centre running costs

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.

Liverpool VCFSE Health and Wellbeing Fund – Contribution towards education, social and physical activities

Local Neighbourhood Fund - Contributions towards a Day trip and Rock and Roll Social and a St Patricks Social

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

National Lottery Community Fund – Contribution toward the salary of Project Coordinator

Sport England - Contribution towards physical activities

United Way Give Local -Contribution towards educational, social and physical activities.

West Derby Wastelands – Contribution towards salaries for project coordinator.

10. Guarantees and Other Financial Commitments

During this financial year there are no financial commitments under non-cancellable operating leases (2024: £nil).

11. Related Parties

Ann Earwaker, a trustee was paid £5,600 (2024: £5,706) as a cleaner, flower arranging and card marking. on a self- employed basis, during the year ended 31st March 2025.

12. Contingent Liabilities

The charity did not have any contingent liabilities as at 31st March 2025 or 31st March 2024.