

# GREASBY COMMUNITY ASSOCIATION

England & Wales · Charity number 1145588

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">07723033</a>                                |
| Registered     | 2012-01-24                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                |
|---------|--------------------------------------------------------------------------------|
| Address | 10 Neale Drive<br>Wirral<br>Merseyside<br>CH49 1SL                             |
| Phone   | 07870977835                                                                    |
| Email   | <a href="mailto:chairman@greasbycommunity.uk">chairman@greasbycommunity.uk</a> |
| Website | <a href="http://www.greasbycommunity.uk">www.greasbycommunity.uk</a>           |

## Activities

**Objects:** 1.1 The Objects of the Charity are:1.1.1 to further or benefit the residents of Greasby and the neighbourhood and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents;1.1.2 to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups;

**Activities:** The charity operates the Greasby Community Centre. The charity also plays a leading role in all community matters, working with local traders, the Health Centre, Library, schools, churches, police and others to make Greasby a place where people want to live and work.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Recreation
- **Who:** The General Public/mankind

## Geography

- Wirral

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £52,241 | £62,187     | -      | -         |
| 2024-03-31 | £52,864 | £53,452     | -      | -         |
| 2023-03-31 | £45,785 | £51,084     | -      | -         |
| 2022-03-31 | £50,111 | £44,425     | -      | -         |
| 2021-03-31 | £57,726 | £36,763     | -      | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| WENDY JANE CLEMENTS       | Chair | 2012-01-24 |
| DENNIS JOHN FRANCIS WALSH |       | 2016-01-07 |
| Gerard McBeath            |       | 2023-09-20 |
| JACQUELINE ANNE DOYLE     |       | 2017-01-26 |
| JON DAVID NEWTON          |       | 2016-01-07 |
| John McDonald             |       | 2019-02-01 |
| Lynn Collins              |       | 2017-01-26 |
| Malcolm Paul Brown        |       | 2025-03-19 |
| Mark Stephen Skillicorn   |       | 2023-07-12 |
| Tracy Elzeiny             |       | 2023-05-10 |

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# Accounts

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# **Greasby Community Association**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07723033 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1145588**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2025**

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2025**

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**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CHARITY & COMPANY INFORMATION**

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**REFERENCE AND ADMINISTRATION DETAILS**

**Charity Name**

Greasby Community Association (Limited by Guarantee)

**Registered Charity Number**

1145588

**Registered Company Number**

07723033

**Registered Office**

Brabners Chaffe Street  
Horton House  
Exchange Flags  
Liverpool  
Merseyside  
L2 3YL

**Business Address**

10 Neale Drive  
Wirral  
CH49 1SL

**Trustees**

Wendy Clements (Chairperson)  
Lynn Collins  
Malcom Brown (appointed 22 January 2025)  
Jacqueline Doyle  
Tracy Elzeiny  
John McDonald  
Helen O'Donnell (resigned 22 January 2025)  
Susan O'Neil  
Jon Newton  
Dennis Walsh  
Gerard McBeath (Treasurer)  
Councillor Grahame McManus  
Councillor Mark Skillicorn

**Bankers**

The Co-operative Bank  
Virgin Bank  
Shawbrook Bank

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool, L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT**  
**For the year ended 31 March 2025**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The governing document is the company's memorandum and articles of association dated 29 July 2011 as amended on 30 September 2018.

### **Appointment of Management Committee**

At the Annual General Meeting one-third of the Trustees are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office, but, if there is only one Trustee who is subject to retirement by rotation, he shall retire.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Greasby Community Association is a registered charity with Charity Commission, Charity Number 1145588 and a registered Company limited by Guarantee with Companies House Company Number 07723033. A Management committee meet monthly and are responsible for the strategic direction and policy of the charity.

### **Risk Management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of six months core running costs.

## **PUBLIC BENEFIT**

When planning and programming activities for the local residents of Wirral, the Trustees of Greasby Community Association are mindful of the Charity Commissions guidelines on Public Benefit.

## **OBJECTIVES**

### **Objectives and Aims**

The Objects of the Charity are:

1. To further or benefit the residents of Greasby and the neighbourhood and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.
2. To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

## **ACHIEVEMENT AND PERFORMANCE**

The Greasby Centre has been operating independent of Wirral Council since 2012, and directors are confident that we have sound regular centre users to continue with a strong business plan.

The Children's Centre continues to build a clientele of community groups, engaging with external organisations providing educational and fun activities.

GCA have kept the hire fees stable for this financial year.

The Association's project Light up Greasby Community event was held again this year, and the event changed format to include a Christmas market with local traders and a small fun fair. Fundraising activities took place to extend the Christmas lights display and replace broken lights continued throughout the year. The Lantern parade and Light switch on was very well attended. Social media comments and thanks supported how much this community event was enjoyed and welcomed by the residents of Greasby and surrounding areas.

The Association's Celebrate Greasby Family Fun Day was held in June. This event was very well attended, and the day was a huge success. The event also gave the opportunity for several local small charities to raise funds. Again, social media posts supported the popularity and benefit to the community of this event.

The Green and Blooming volunteers continue to develop beautiful areas within Greasby that not only keep Greasby looking picturesque but provide areas for residents to sit and enjoy, supporting residents' mental health and wellbeing. The Volunteer group continues to grow.

The volunteer group 'The Landliners' continue to renovate and develop the two K6 red phone boxes purchased on behalf of the community at resident's request. Local schools and community groups have joined the programme to put displays in the phone boxes, which has proven very popular.

## **FINANCIAL REVIEW**

The association maintained stable finances throughout the 2024-25 period. Both centres successfully supported their respective user groups, achieving satisfactory outcomes.

The association remains in a strong financial position, consistently meeting its obligations and maintaining reserves primarily dedicated to ensuring the facilities are safe and welcoming.

Medium and long-term strategies for managing these reserves will be formulated within the next 12 months.

## **PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that the Community Association is established on a sound financial footing for 2025/26.

The Association plan to continue to maintain the Greasby Centre to a high standard for community use with a diverse and inclusive programme of activities. The centre is still very popular and as part of the Social Value of the Centre we have been able to host several fundraisers for other charities and causes.

The current 3-year license for the Children's Centre expired in March 2024, negotiations have commenced with the Local Authority regarding a new, longer agreement, to provide the opportunity for stronger business planning and funding opportunities. The negotiations have been delayed while the Local Authority conduct community consultations regarding the Library.

The Children's Centre will continue to develop partnerships with professional and community Groups to offer a range of valuable educational and fun activities.

GCA are planning to hold our two large community events, Light Up Greasby and Greasby Celebration Day in 2025. A volunteer recruitment programme will also be launched to support the valuable work volunteers achieve in Greasby.

The Green and Blooming have plans to develop further greenspaces in Greasby and continue to receive positive feedback via social media.

The phone-box team, The Landliners, are continuing to maintain the phone boxes and engage with local community group and schools to decorate with topical displays.

The association will continue to maintain strong links with volunteers and community groups to develop projects and community activities in the next financial year.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, 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 financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial 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.

ON BEHALF OF THE BOARD:

  
.....

Wendy Clements (Chair of Trustees)

.....19/11/2025.....

Date

## REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF GREASBY COMMUNITY ASSOCIATION

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I report on the accounts for the year ended 31 March 2025 set out on pages 9 to 16.

### **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 required.

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.

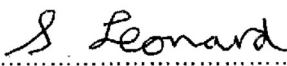
### **Basis of the independent examiner's report**

My examination was carried out in accordance with the 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:
  - a. to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 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.

Signed:  Leonard

Date: 23-11-25

Name: Stephen Leonard BA, FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 March 2025**

|                                                                 |      | 2025            | 2025           | 2025           | 2024           |
|-----------------------------------------------------------------|------|-----------------|----------------|----------------|----------------|
|                                                                 |      | Unrestricted    | Restricted     | Total          | Total          |
|                                                                 |      | funds           | funds          | funds          | funds          |
|                                                                 | Note | £               | £              | £              | £              |
| <b>INCOMING RESOURCES</b>                                       |      |                 |                |                |                |
| <b>Incoming &amp; endowments from:</b>                          |      |                 |                |                |                |
| Donations and legacies                                          | 2    | 1,281           | 23,433         | <b>24,714</b>  | 28,321         |
| Charitable activities                                           | 3    | 25,730          | -              | <b>25,730</b>  | 23,723         |
| Other trading activities                                        | 4    | -               | -              | -              | -              |
| Investments                                                     | 5    | 1,797           | -              | <b>1,797</b>   | 820            |
| <b>Total income</b>                                             |      | <b>28,808</b>   | <b>23,433</b>  | <b>52,241</b>  | <b>52,864</b>  |
| <b>RESOURCES EXPENDED</b>                                       |      |                 |                |                |                |
| Raising funds                                                   |      | -               | -              | -              | -              |
| Charitable activities                                           | 6    | 36,875          | 25,312         | <b>62,187</b>  | 53,452         |
| <b>Total expenditure</b>                                        | 7    | <b>36,875</b>   | <b>25,312</b>  | <b>62,187</b>  | <b>53,452</b>  |
| <b>Net income / (expenditure) for the year before transfers</b> |      | <b>(8,067)</b>  | <b>(1,879)</b> | <b>(9,946)</b> | <b>(588)</b>   |
| Transfer between funds                                          |      | (3,965)         | 3,965          | -              | -              |
| <b>Net income / (expenditure) for the year</b>                  |      | <b>(12,032)</b> | <b>2,086</b>   | <b>(9,946)</b> | <b>(588)</b>   |
| <b>RECONCILIATION OF FUNDS</b>                                  |      |                 |                |                |                |
| Total funds brought forward                                     | 13   | 114,508         | 46,725         | <b>161,233</b> | 161,821        |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                              |      | <b>102,476</b>  | <b>48,811</b>  | <b>151,287</b> | <b>161,233</b> |

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 March 2025**  
**Registration Number: 07723033**

|                                              |             | 2025<br>Unrestricted<br>funds<br>£ | 2025<br>Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|----------------------------------------------|-------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                              | <b>Note</b> |                                    |                                  |                             |                             |
| <b>FIXED ASSETS</b>                          |             |                                    |                                  |                             |                             |
| Tangible assets                              | 8           | 8,985                              | -                                | <b>8,985</b>                | 15,561                      |
| <b>CURRENT ASSETS</b>                        |             |                                    |                                  |                             |                             |
| Debtors                                      | 9           | 337                                | -                                | <b>337</b>                  | 99                          |
| Cash at bank and in hand                     | 10          | 93,504                             | 48,811                           | <b>142,315</b>              | 147,146                     |
|                                              |             | 93,841                             | 48,811                           | <b>142,652</b>              | 147,245                     |
| <b>CREDITORS</b>                             |             |                                    |                                  |                             |                             |
| Amounts falling due within one year          | 11          | (350)                              | -                                | <b>(350)</b>                | (1,573)                     |
| <b>NET CURRENT ASSETS</b>                    |             | 93,491                             | 48,811                           | <b>142,302</b>              | 145,672                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |             | 102,476                            | 48,811                           | <b>151,287</b>              | 161,233                     |
| <b>FUNDS</b>                                 | 12          |                                    |                                  |                             |                             |
| Unrestricted funds                           |             |                                    |                                  | <b>102,476</b>              | 114,508                     |
| Restricted funds                             |             |                                    |                                  | <b>48,811</b>               | 46,725                      |
| <b>TOTAL FUNDS</b>                           |             |                                    |                                  | <b>151,287</b>              | 161,233                     |

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

  
Wendy Clements (Chair of Trustees)

.....19/11/2025.....  
Date

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

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

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2025**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets for use by the Charity**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | - 2% straight line         |
| Fixtures and fittings       | - 10% to 20% straight line |
| IT                          | - 20% straight line        |

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2025

| <b>Note</b>                       | 2025<br>Unrestricted<br>£ | 2025<br>Restricted<br>£ | <b>2025<br/>Total<br/>£</b> | 2024<br>Total<br>£ |
|-----------------------------------|---------------------------|-------------------------|-----------------------------|--------------------|
| <b>2 Donations and legacies</b>   |                           |                         |                             |                    |
| Wirral Council                    | -                         | -                       | -                           | 480                |
| Various restricted donations      | -                         | 23,433                  | <b>23,433</b>               | 26,779             |
| Donations                         | 1,281                     | -                       | <b>1,281</b>                | 1,062              |
|                                   | <u>1,281</u>              | <u>23,433</u>           | <u><b>24,714</b></u>        | <u>28,321</u>      |
|                                   |                           |                         |                             |                    |
|                                   | 2025<br>Unrestricted<br>£ | 2025<br>Restricted<br>£ | <b>2025<br/>Total<br/>£</b> | 2024<br>Total<br>£ |
| <b>3 Charitable activities</b>    |                           |                         |                             |                    |
| Room Hire                         | 25,730                    | -                       | <b>25,730</b>               | 23,723             |
|                                   | <u>25,730</u>             | <u>-</u>                | <u><b>25,730</b></u>        | <u>23,723</u>      |
|                                   |                           |                         |                             |                    |
|                                   | 2025<br>Unrestricted<br>£ | 2025<br>Restricted<br>£ | <b>2025<br/>Total<br/>£</b> | 2024<br>Total<br>£ |
| <b>4 Other trading activities</b> |                           |                         |                             |                    |
| Other trading activities          | -                         | -                       | -                           | -                  |
|                                   | <u>-</u>                  | <u>-</u>                | <u>-</u>                    | <u>-</u>           |
|                                   |                           |                         |                             |                    |
|                                   | 2025<br>Unrestricted<br>£ | 2025<br>Restricted<br>£ | <b>2025<br/>Total<br/>£</b> | 2024<br>Total<br>£ |
| <b>5 Investments</b>              |                           |                         |                             |                    |
| Bank interest receivable          | 1,797                     | -                       | <b>1,797</b>                | 820                |
|                                   | <u>1,797</u>              | <u>-</u>                | <u><b>1,797</b></u>         | <u>820</u>         |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2025**

| Note                                  | 2025<br>Unrestricted<br>£ | 2025<br>Restricted<br>£ | 2025<br>Total<br>£   | 2024<br>Total<br>£ |
|---------------------------------------|---------------------------|-------------------------|----------------------|--------------------|
| <b>6 Resources Expended</b>           |                           |                         |                      |                    |
| <b>Charitable activities</b>          |                           |                         |                      |                    |
| <u>Support &amp; Governance costs</u> |                           |                         |                      |                    |
| Staff costs                           | 12,694                    | -                       | <b>12,694</b>        | 9,596              |
| Payroll costs                         | 523                       | -                       | <b>523</b>           | 434                |
| Utilities                             | 6,735                     | -                       | <b>6,735</b>         | 6,838              |
| Insurance                             | 3,575                     | -                       | <b>3,575</b>         | 3,697              |
| PRS Music                             | 81                        | -                       | <b>81</b>            | 77                 |
| Maintenance & cleaning                | 5,638                     | -                       | <b>5,638</b>         | 3,283              |
| Other support costs                   | 218                       | -                       | <b>218</b>           | 167                |
| Depreciation                          | 6,394                     | 182                     | <b>6,576</b>         | 6,827              |
| Governance Costs - see below          | 1,017                     | -                       | <b>1,017</b>         | 1,095              |
|                                       | <u>36,875</u>             | <u>182</u>              | <u><b>37,057</b></u> | <u>32,014</u>      |
| <u>Direct Charitable Expenditure</u>  |                           |                         |                      |                    |
| Charitable activities                 | -                         | 25,130                  | <b>25,130</b>        | 21,438             |
|                                       | <u>36,875</u>             | <u>25,312</u>           | <u><b>62,187</b></u> | <u>53,452</u>      |
| <b>Included in Governance costs</b>   |                           |                         |                      |                    |
| Independent examiner's fees           | 350                       | -                       | <b>350</b>           | 325                |
| Legal fees                            | 667                       | -                       | <b>667</b>           | 770                |
|                                       | <u>1,017</u>              | <u>-</u>                | <u><b>1,017</b></u>  | <u>1,095</u>       |
| <b>7 Staff Costs and Employees</b>    |                           |                         | <b>2025</b><br>£     | 2024<br>£          |
| Wages and salaries                    |                           |                         | <b>12,694</b>        | 9,596              |
| Social security costs                 |                           |                         | -                    | -                  |
|                                       |                           |                         | <u><b>12,694</b></u> | <u>9,596</u>       |

No employee earned £60,000 or more during the year (nor the previous year)

|                                                       |             |      |
|-------------------------------------------------------|-------------|------|
|                                                       | <b>2025</b> | 2024 |
| The average number of employees during the year was : | <b>5</b>    | 4    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2025**

**Note**

**8 Fixed Assets**

|                         | <b>Fixtures &amp; Fittings</b> |                   |               |
|-------------------------|--------------------------------|-------------------|---------------|
|                         | Restricted<br>£                | Unrestricted<br>£ | Total<br>£    |
| <b>Cost</b>             |                                |                   |               |
| At 1 April 2024         | 1,807                          | 37,582            | <b>39,389</b> |
| Disposals               | -                              | -                 | -             |
| Additions               | -                              | -                 | -             |
| <b>At 31 March 2025</b> | <b>1,807</b>                   | <b>37,582</b>     | <b>39,389</b> |
| <b>Depreciation</b>     |                                |                   |               |
| At 1 April 2024         | 1,625                          | 22,203            | <b>23,828</b> |
| On Disposals            | -                              | -                 | -             |
| Charge for year         | 182                            | 6,394             | <b>6,576</b>  |
| <b>At 31 March 2025</b> | <b>1,807</b>                   | <b>28,597</b>     | <b>30,404</b> |
| <b>Net Book Value</b>   |                                |                   |               |
| <b>At 31 March 2025</b> | -                              | 8,985             | <b>8,985</b>  |
| At 31 March 2024        | 182                            | 15,379            | <b>15,561</b> |

**9 Debtors**

|                                        | <b>2025</b> | <b>2024</b> |
|----------------------------------------|-------------|-------------|
|                                        | £           | £           |
| Prepayments & accrued deposit interest | <b>337</b>  | 99          |
|                                        | <b>337</b>  | 99          |

**10 Cash at bank and in hand**

|                 | <b>2025</b>    | <b>2024</b> |
|-----------------|----------------|-------------|
|                 | £              | £           |
| Current Account | <b>45,938</b>  | 51,605      |
| Deposit Account | <b>76,377</b>  | 75,541      |
| 1 year bond     | <b>20,000</b>  | 20,000      |
|                 | <b>142,315</b> | 147,146     |

**11 Creditors : amounts falling due within one year**

|          | <b>2025</b> | <b>2024</b> |
|----------|-------------|-------------|
|          | £           | £           |
| Accruals | <b>350</b>  | 1,573       |
|          | <b>350</b>  | 1,573       |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2025

**Note**

| <b>12 Movement in Funds</b> | Balance at<br>31 March<br>2024<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>In / (Out)<br>£ | Balance at<br>31 March<br>2025<br>£ |
|-----------------------------|-------------------------------------|----------------------------|----------------------------|------------------------------|-------------------------------------|
| <b>Unrestricted Funds</b>   |                                     |                            |                            |                              |                                     |
| General Fund                | 114,508                             | 28,808                     | (36,875)                   | (3,965)                      | <b>102,476</b>                      |
|                             | <u>114,508</u>                      | <u>28,808</u>              | <u>(36,875)</u>            | <u>(3,965)</u>               | <u><b>102,476</b></u>               |
| <b>Restricted Funds</b>     |                                     |                            |                            |                              |                                     |
| Community Activities        | 1,379                               | 8                          | (1,514)                    | 127                          | -                                   |
| Green and Blooming Greasby  | 6,465                               | 911                        | (3,484)                    | (808)                        | <b>3,084</b>                        |
| Light up Greasby            | 11,555                              | 15,447                     | (17,440)                   | 160                          | <b>9,722</b>                        |
| Children's Centre           | 28,659                              | 3,966                      | (419)                      | -                            | <b>32,206</b>                       |
| Greasby Day                 | (1,817)                             | 3,101                      | (2,455)                    | 4,486                        | <b>3,315</b>                        |
| I Love Greasby              | 484                                 | -                          | -                          | -                            | <b>484</b>                          |
|                             | <u>46,725</u>                       | <u>23,433</u>              | <u>(25,312)</u>            | <u>3,965</u>                 | <u><b>48,811</b></u>                |
| <b>Total Funds</b>          | <u>161,233</u>                      | <u>52,241</u>              | <u>(62,187)</u>            | <u>-</u>                     | <u><b>151,287</b></u>               |

**13 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024

**14 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024

**15 Capital Commitments**

The company had no capital commitments at 31 March 2025 (2024: None) either contracted for or authorised by the directors but not contracted for.

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# Accounts

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# **Greasby Community Association**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07723033 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1145588**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2024**

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2024**

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**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CHARITY & COMPANY INFORMATION**

---

**REFERENCE AND ADMINISTRATION DETAILS**

**Charity Name**

Greasby Community Association (Limited by Guarantee)

**Registered Charity Number**

1145588

**Registered Company Number**

07723033

**Registered Office**

Brabners Chaffe Street  
Horton House  
Exchange Flags  
Liverpool  
Merseyside  
L2 3YL

**Business Address**

10 Neale Drive  
Wirral  
CH49 1SL

**Trustees**

Wendy Clements (Chairperson)  
Lynn Collins  
Jacqueline Doyle  
Tracy Elzeiny (appointed 10 May 2023)  
Helen O'Donnell  
John McDonald  
Susan O'Neil  
Jon Newton  
John Smith  
Dennis Walsh  
Gerard McBeath (Treasurer - appointed 20 September 2023)  
Councillor Grahame McManus (appointed 12 July 2023)  
Councillor Mark Skillicorn (appointed 12 July 2023)

**Bankers**

The Co-operative Bank  
Virgin Bank  
Shawbrook Bank

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool, L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT**  
**For the year ended 31 March 2024**

---

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The governing document is the company's memorandum and articles of association dated 29 July 2011 as amended on 30 September 2018.

### **Appointment of Management Committee**

At the Annual General Meeting one-third of the Trustees are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office, but, if there is only one Trustee who is subject to retirement by rotation, he shall retire.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Greasby Community Association is a registered charity with Charity Commission, Charity Number 1145588 and a registered Company limited by Guarantee with Companies House Company Number 07723033. A Management committee meet monthly and are responsible for the strategic direction and policy of the charity.

### **Risk Management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of six months core running costs.

## **PUBLIC BENEFIT**

When planning and programming activities for the local residents of Wirral, the Trustees of Greasby Community Association are mindful of the Charity Commissions guidelines on Public Benefit.

## **OBJECTIVES**

### **Objectives and Aims**

The Objects of the Charity are:

1. To further or benefit the residents of Greasby and the neighbourhood and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.
2. To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

## **ACHIEVEMENT AND PERFORMANCE**

The Greasby Centre has been operating independent of Wirral Council for 12 years and directors are confident that we have sound regular centre users to continue with a strong business plan.

The Children's Centre continues to build a clientele of community groups, engaging with external organisations providing educational and fun activities.

GCA have kept the hire fees stable for this financial year.

The Association's project Light up Greasby Community event was held again this year, and the event changed format to include a Christmas market with local traders and a small fun fair. Fundraising activities took place to extend the Christmas lights display and replace broken lights continued throughout the year. The Lantern parade and Light switch on was very well attended despite the dreadful weather. Social media comments supported how much this community event was enjoyed and welcomed by the residents of Greasby and surrounding areas.

The Associations Celebrate Greasby Family Fun Day was held in June. This event was very well attended, and the day was a huge success. The event also gave the opportunity for several local small charities to raise funds. Again, social media posts supported the popularity and benefit to the community of this event.

The Green and Blooming volunteers continue to develop beautiful areas within Greasby, that not only keep Greasby looking picturesque but provide areas for residents to sit and enjoy, supporting residents' mental health and wellbeing. The Volunteer group continues to grow.

The volunteer group 'The Landliners' continue to renovate and develop the two K6 red phone boxes purchased on behalf of the community at resident's request. Local schools and community groups have joined the programme to put displays in the phone boxes, which has proven very popular.

## **FINANCIAL REVIEW**

The association's finances were stable in 2023-24. Both of the centres kept their user groups maintained with a satisfactory outcome.

The increase in gas and electricity in recent years has been absorbed by the centre's turnover, however, increases in insurance costs for the charity will be monitored in 2024-25. It is not anticipated that the increase in insurance costs, will be of significant concern.

The Association continues in a strong financial position, meeting regular financial commitments and holding reserves which are mainly required to ensure that our buildings are maintained in a safe and welcoming state.

## **PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that the Community Association is established on a sound financial footing for 2024/25.

The Association plan to continue to maintain the Greasby Centre to a high standard for community use with a diverse and inclusive programme of activities. The centre is still very popular and as part of the Social Value of the Centre we have been able to host several fundraisers for other charities and causes.

The Greasby Centre has operated as a community building for 40 years in 2024 and a programme of events are planned throughout the year to celebrate.

The current 3-year license for the Children's Centre expires in March 2024, negotiations have commenced with the Local Authority regarding a new, longer agreement, in order to provide the opportunity for stronger business planning and funding opportunities.

The Children's Centre will continue to develop partnerships with professional and community Groups to offer a range of valuable educational and fun activities.

We are planning to hold our two large community events, Light Up Greasby and Greasby Celebration Day in 2024. A volunteer recruitment programme will also be launched to support the valuable work volunteers achieve in Greasby.

The Green and Blooming have plans to develop further greenspaces in Greasby.

The phone-box team, The Landliners, are continuing to maintain the phone boxes and will expand the community displays engaging with local schools and community groups.

The association will continue to maintain strong links with volunteers and community groups to develop projects and community activities in the next financial year.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, 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 financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial 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.

ON BEHALF OF THE BOARD:

Wendy Clements

02/10/2024

.....

.....

Wendy Clements (Chair of Trustees)

Date

## REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF GREASBY COMMUNITY ASSOCIATION

---

I report on the accounts for the year ended 31 March 2024 set out on pages 9 to 16.

### **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 required.

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 the independent examiner's report**

My examination was carried out in accordance with the 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:
  - a. to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 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.

Signed: Stephen Leonard

Date: 11/10/2024

Name: Stephen Leonard BA, FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 March 2024**

|                                                                 |      | 2024<br>Unrestricted<br>funds<br>£ | 2024<br>Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|-----------------------------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                                                 | Note |                                    |                                  |                             |                             |
| <b>INCOMING RESOURCES</b>                                       |      |                                    |                                  |                             |                             |
| <b>Incoming &amp; endowments from:</b>                          |      |                                    |                                  |                             |                             |
| Donations and legacies                                          | 2    | 1,062                              | 27,259                           | <b>28,321</b>               | 22,249                      |
| Charitable activities                                           | 3    | 23,723                             | -                                | <b>23,723</b>               | 23,130                      |
| Other trading activities                                        | 4    | -                                  | -                                | -                           | -                           |
| Investments                                                     | 5    | 820                                | -                                | <b>820</b>                  | 406                         |
| <b>Total income</b>                                             |      | <b>25,605</b>                      | <b>27,259</b>                    | <b>52,864</b>               | <b>45,785</b>               |
| <b>RESOURCES EXPENDED</b>                                       |      |                                    |                                  |                             |                             |
| Raising funds                                                   |      | -                                  | -                                | -                           | -                           |
| Charitable activities                                           | 6    | 31,653                             | 21,799                           | <b>53,452</b>               | 51,084                      |
| <b>Total expenditure</b>                                        | 7    | <b>31,653</b>                      | <b>21,799</b>                    | <b>53,452</b>               | <b>51,084</b>               |
| <b>Net income / (expenditure) for the year before transfers</b> |      | <b>(6,048)</b>                     | <b>5,460</b>                     | <b>(588)</b>                | <b>(5,299)</b>              |
| Transfer between funds                                          |      | -                                  | -                                | -                           | -                           |
| <b>Net income / (expenditure) for the year</b>                  |      | <b>(6,048)</b>                     | <b>5,460</b>                     | <b>(588)</b>                | <b>(5,299)</b>              |
| <b>RECONCILIATION OF FUNDS</b>                                  |      |                                    |                                  |                             |                             |
| Total funds brought forward                                     | 13   | 120,556                            | 41,265                           | <b>161,821</b>              | 167,120                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                              |      | <b>114,508</b>                     | <b>46,725</b>                    | <b>161,233</b>              | <b>161,821</b>              |

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**GREASBY COMMUNITIY ASSOCIATION (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 March 2024**  
**Registration Number: 07723033**

|                                              |             | 2024<br>Unrestricted<br>funds<br>£ | 2024<br>Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|----------------------------------------------|-------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                              | <b>Note</b> |                                    |                                  |                             |                             |
| <b>FIXED ASSETS</b>                          |             |                                    |                                  |                             |                             |
| Tangible assets                              | 8           | 15,379                             | 182                              | <b>15,561</b>               | 20,218                      |
| <b>CURRENT ASSETS</b>                        |             |                                    |                                  |                             |                             |
| Debtors                                      | 9           | 99                                 | -                                | <b>99</b>                   | 98                          |
| Cash at bank and in hand                     | 10          | 100,603                            | 46,543                           | <b>147,146</b>              | 141,805                     |
|                                              |             | 100,702                            | 46,543                           | <b>147,245</b>              | 141,903                     |
| <b>CREDITORS</b>                             |             |                                    |                                  |                             |                             |
| Amounts falling due within one year          | 11          | (1,573)                            | -                                | <b>(1,573)</b>              | (300)                       |
| <b>NET CURRENT ASSETS</b>                    |             | 99,129                             | 46,543                           | <b>145,672</b>              | 141,603                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |             | 114,508                            | 46,725                           | <b>161,233</b>              | 161,821                     |
| <b>FUNDS</b>                                 | 12          |                                    |                                  |                             |                             |
| Unrestricted funds                           |             |                                    |                                  | <b>114,508</b>              | 120,556                     |
| Restricted funds                             |             |                                    |                                  | <b>46,725</b>               | 41,265                      |
| <b>TOTAL FUNDS</b>                           |             |                                    |                                  | <b>161,233</b>              | 161,821                     |

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

Wendy Clements

02/10/2024

Wendy Clements (Chair of Trustees)

Date

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

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

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2024**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets for use by the Charity**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | - 2% straight line         |
| Fixtures and fittings       | - 10% to 20% straight line |
| IT                          | - 20% straight line        |

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2024**

|                                   | 2024         | 2024       | <b>2024</b>   | 2023   |
|-----------------------------------|--------------|------------|---------------|--------|
| <b>Note</b>                       | Unrestricted | Restricted | <b>Total</b>  | Total  |
|                                   | £            | £          | <b>£</b>      | £      |
| <b>2 Donations and legacies</b>   |              |            |               |        |
| Wirral Council                    | -            | 480        | <b>480</b>    | 870    |
| Various restricted donations      | -            | 26,779     | <b>26,779</b> | 20,442 |
| Donations                         | 1,062        | -          | <b>1,062</b>  | 937    |
|                                   | 1,062        | 27,259     | <b>28,321</b> | 22,249 |
|                                   |              |            |               |        |
|                                   | 2024         | 2024       | <b>2024</b>   | 2023   |
|                                   | Unrestricted | Restricted | <b>Total</b>  | Total  |
|                                   | £            | £          | <b>£</b>      | £      |
| <b>3 Charitable activities</b>    |              |            |               |        |
| Room Hire                         | 23,723       | -          | <b>23,723</b> | 23,130 |
|                                   | 23,723       | -          | <b>23,723</b> | 23,130 |
|                                   |              |            |               |        |
|                                   | 2024         | 2024       | <b>2024</b>   | 2023   |
|                                   | Unrestricted | Restricted | <b>Total</b>  | Total  |
|                                   | £            | £          | <b>£</b>      | £      |
| <b>4 Other trading activities</b> |              |            |               |        |
| Other trading activities          | -            | -          | -             | -      |
|                                   | -            | -          | -             | -      |
|                                   |              |            |               |        |
|                                   | 2024         | 2024       | <b>2024</b>   | 2023   |
|                                   | Unrestricted | Restricted | <b>Total</b>  | Total  |
|                                   | £            | £          | <b>£</b>      | £      |
| <b>5 Investments</b>              |              |            |               |        |
| Bank interest receivable          | 820          | -          | <b>820</b>    | 406    |
|                                   | 820          | -          | <b>820</b>    | 406    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2024**

| Note                                  | 2024<br>Unrestricted<br>£ | 2024<br>Restricted<br>£ | 2024<br>Total<br>£   | 2023<br>Total<br>£ |
|---------------------------------------|---------------------------|-------------------------|----------------------|--------------------|
| <b>6 Resources Expended</b>           |                           |                         |                      |                    |
| <b>Charitable activities</b>          |                           |                         |                      |                    |
| <u>Support &amp; Governance costs</u> |                           |                         |                      |                    |
| Staff costs                           | 9,596                     | -                       | <b>9,596</b>         | 8,905              |
| Payroll costs                         | 434                       | -                       | <b>434</b>           | 435                |
| Utilities                             | 6,838                     | -                       | <b>6,838</b>         | 5,442              |
| Insurance                             | 3,697                     | -                       | <b>3,697</b>         | 2,389              |
| PRS Music                             | 77                        | -                       | <b>77</b>            | 139                |
| Maintenance & cleaning                | 3,283                     | -                       | <b>3,283</b>         | 3,188              |
| Other support costs                   | 167                       | -                       | <b>167</b>           | 292                |
| Depreciation                          | 6,466                     | 361                     | <b>6,827</b>         | 6,496              |
| Governance Costs - see below          | 1,095                     | -                       | <b>1,095</b>         | 1,000              |
|                                       | <u>31,653</u>             | <u>361</u>              | <u><b>32,014</b></u> | <u>28,286</u>      |
| <u>Direct Charitable Expenditure</u>  |                           |                         |                      |                    |
| Charitable activities                 | -                         | 21,438                  | <b>21,438</b>        | 22,798             |
|                                       | <u>31,653</u>             | <u>21,799</u>           | <u><b>53,452</b></u> | <u>51,084</u>      |
| <b>Included in Governance costs</b>   |                           |                         |                      |                    |
| Independent examiner's fees           | 325                       | -                       | <b>325</b>           | 300                |
| Legal fees                            | 770                       | -                       | <b>770</b>           | 700                |
|                                       | <u>1,095</u>              | <u>-</u>                | <u><b>1,095</b></u>  | <u>1,000</u>       |
| <b>7 Staff Costs and Employees</b>    |                           |                         | <b>2024</b><br>£     | 2023<br>£          |
| Wages and salaries                    |                           |                         | <b>9,596</b>         | 8,905              |
| Social security costs                 |                           |                         | -                    | -                  |
|                                       |                           |                         | <u><b>9,596</b></u>  | <u>8,905</u>       |

No employee earned £60,000 or more during the year (nor the previous year)

|                                                       |             |      |
|-------------------------------------------------------|-------------|------|
|                                                       | <b>2024</b> | 2023 |
| The average number of employees during the year was : | <b>4</b>    | 4    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2024**

**Note**

**8 Fixed Assets**

|                         | Fixtures & Fittings |                   |               |
|-------------------------|---------------------|-------------------|---------------|
|                         | Restricted<br>£     | Unrestricted<br>£ | Total<br>£    |
| <b>Cost</b>             |                     |                   |               |
| At 1 April 2023         | 1,807               | 35,412            | <b>37,219</b> |
| Disposals               | -                   | -                 | -             |
| Additions               | -                   | 2,170             | <b>2,170</b>  |
| <b>At 31 March 2024</b> | <b>1,807</b>        | <b>37,582</b>     | <b>39,389</b> |
| <b>Depreciation</b>     |                     |                   |               |
| At 1 April 2023         | 1,264               | 15,737            | <b>17,001</b> |
| On Disposals            | -                   | -                 | -             |
| Charge for year         | 361                 | 6,466             | <b>6,827</b>  |
| <b>At 31 March 2024</b> | <b>1,625</b>        | <b>22,203</b>     | <b>23,828</b> |
| <b>Net Book Value</b>   |                     |                   |               |
| <b>At 31 March 2024</b> | <b>182</b>          | <b>15,379</b>     | <b>15,561</b> |
| At 31 March 2023        | 543                 | 19,675            | <b>20,218</b> |

**9 Debtors**

Prepayments & accrued income

| 2024<br>£ | 2023<br>£ |
|-----------|-----------|
| <b>99</b> | 98        |
| <b>99</b> | <b>98</b> |

**10 Cash at bank and in hand**

Current Account  
Deposit Account  
1 year bond

| 2024<br>£      | 2023<br>£      |
|----------------|----------------|
| <b>51,605</b>  | 46,874         |
| <b>75,541</b>  | 74,931         |
| <b>20,000</b>  | 20,000         |
| <b>147,146</b> | <b>141,805</b> |

**11 Creditors : amounts falling due within one year**

Accruals

| 2024<br>£    | 2023<br>£  |
|--------------|------------|
| <b>1,573</b> | 300        |
| <b>1,573</b> | <b>300</b> |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2024**

**Note**

| <b>12 Movement in Funds</b> | Balance at<br>31 March<br>2023<br>£ | Incoming<br>Resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>In / (Out)<br>£ | Balance at<br>31 March<br>2024<br>£ |
|-----------------------------|-------------------------------------|----------------------------|----------------------------|------------------------------|-------------------------------------|
| <b>Unrestricted Funds</b>   |                                     |                            |                            |                              |                                     |
| General Fund                | 120,556                             | 25,605                     | (31,653)                   | -                            | <b>114,508</b>                      |
|                             | <u>120,556</u>                      | <u>25,605</u>              | <u>(31,653)</u>            | <u>-</u>                     | <u><b>114,508</b></u>               |
| <b>Restricted Funds</b>     |                                     |                            |                            |                              |                                     |
| Community Activities        | 2,409                               | 635                        | (1,665)                    | -                            | <b>1,379</b>                        |
| Green and Blooming Greasby  | 4,999                               | 1,783                      | (317)                      | -                            | <b>6,465</b>                        |
| Light up Greasby            | 7,621                               | 16,553                     | (12,619)                   | -                            | <b>11,555</b>                       |
| Children's Centre           | 25,539                              | 6,562                      | (3,442)                    | -                            | <b>28,659</b>                       |
| Greasby Day                 | -                                   | 1,726                      | (3,543)                    | -                            | <b>(1,817)</b>                      |
| I Love Greasby              | 697                                 | -                          | (213)                      | -                            | <b>484</b>                          |
|                             | <u>41,265</u>                       | <u>27,259</u>              | <u>(21,799)</u>            | <u>-</u>                     | <u><b>46,725</b></u>                |
| <b>Total Funds</b>          | <u>161,821</u>                      | <u>52,864</u>              | <u>(53,452)</u>            | <u>-</u>                     | <u><b>161,233</b></u>               |

**13 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023

**14 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023

**15 Capital Commitments**

The company had no capital commitments at 31 March 2024 (2023: None) either contracted for or authorised by the directors but not contracted for.

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# Accounts

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# **Greasby Community Association**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07723033 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1145588**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2023**

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2023**

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| Statement of Financial Activities  | 9           |
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| Notes to the Financial Statements  | 11-16       |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CHARITY & COMPANY INFORMATION**

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**REFERENCE AND ADMINISTRATION DETAILS**

**Charity Name**

Greasby Community Association (Limited by Guarantee)

**Registered Charity Number**

1145588

**Registered Company Number**

07723033

**Registered Office**

Brabners Chaffe Street  
Horton House  
Exchange Flags  
Liverpool  
Merseyside  
L2 3YL

**Business Address**

52 Eastway  
Greasby  
Wirral  
CH49 2NT

**Trustees**

Councillor Thomas Anderson (resigned 22 March 2023)  
Wendy Clements (Chairman)  
Lynn Collins  
Jacqueline Doyle  
Councillor Tracy Elzeiny (from July 2022)  
Helen O'Donnell  
John McDonald  
Susan O'Neil  
Jon Newton  
John Smith (Treasurer)  
Dennis Walsh

**Bankers**

The Co-operative Bank  
Virgin Bank  
Shawbrook Bank

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool, L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT**  
**For the year ended 31 March 2023**

---

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The governing document is the company's memorandum and articles of association dated 29 July 2011 as amended on 30 September 2018.

### **Appointment of Management Committee**

At the Annual General Meeting one-third of the Trustees are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office, but, if there is only one Trustee who is subject to retirement by rotation, he shall retire.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Greasby Community Association is a registered charity with Charity Commission, Charity Number 1145588 and a registered Company limited by Guarantee with Companies House Company Number 07723033. A Management committee meet monthly and are responsible for the strategic direction and policy of the charity.

### **Risk Management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of six months core running costs.

## **PUBLIC BENEFIT**

When planning and programming activities for the local residents of Wirral, the Trustees of Greasby Community Association are mindful of the Charity Commissions guidelines on Public Benefit.

## **OBJECTIVES**

### **Objectives and Aims**

The Objects of the Charity are:

1. To further or benefit the residents of Greasby and the neighbourhood and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.
2. To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

## **ACHIEVEMENT AND PERFORMANCE**

The Greasby Community Association business stabilised during this financial year after the disruptions of the pandemic.

The Greasby Centre has been operating independent of Wirral Council for 11 years and directors are confident that we have sound regular centre users to continue with a strong business plan.

The Childrens Centre continues to build a clientele of hirers albeit slowly after the interruption of Covid-19 and is engaging with external organisations as well as facilitating stay and play groups run by local community groups.

The hire fees have returned to pre-pandemic costs. All centre hirers are operating successfully and have expressed their gratitude for the period of reduced hire fees to get back on their feet.

The Association's project Light up Greasby Community event was held again this year and volunteers were able to fundraise to extend the Christmas lights display to cover more of the village. The Lantern parade and Light switch on was very well attended and social media comments supported how much this community event was enjoyed and welcomed by the residents of Greasby and surrounding areas.

The Association was able to hold the first Celebrate Greasby Family Fun Day in June since the pandemic. This event was very well attended, and the day was a huge success. Again, social media posts supported the popularity and benefit to the community of this event.

The Green and Blooming volunteers continue to develop beautiful areas within Greasby, that not only keep Greasby looking picturesque but provide areas for residents to sit and enjoy, supporting residents' mental health and wellbeing. Green and Blooming engaged with the RHS Your Neighbourhood scheme again in 2022/23 and received a level 5 (outstanding) from Level 4 in 2021. A wonderful achievement of the G & B volunteers.

Towards the end of 2022 new volunteers formed a team to renovate and develop the two K6 red phone boxes purchased on behalf of the community at resident's request. The volunteers have called themselves the Landliners. These volunteers have plans for progressing with the restoration and fund raising.

## **FINANCIAL REVIEW**

The Association's finances stabilized in 2022-23 as we emerged from the Covid 19 pandemic. Both our Centres regained and/or replaced most of their used groups, resulting in a very satisfactory financial outcome.

The only significant items of expenditure were on installation of a CCTV system to protect The Greasby Centre and the redecoration of the Children's Centre. All other expenditure was to cover our 'normal, ongoing costs. The main concern was the substantial increase in costs of gas and electricity, but these have been able to be absorbed so far, and will not cause significant problems unless very prolonged.

The Association continues in a strong financial position, meeting regular financial commitments and holding reserves which are mainly required to ensure that our buildings are maintained in a safe and welcoming state.

## **PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that the Community Association is established on a sound financial footing for 2023/24

The Association plan to continue to maintain the Greasby Centre to a high standard for community use with a diverse and inclusive programme of activities.

The current 3-year license for the Childrens Centre expires in March 2024, and it is the intention of the Association to seek to negotiate a further licence and explore the possibility of extending this to 5 years from 3. This will provide more stability and opportunities to apply for funding. A small grant has allowed the association to offer sensory sessions at the centre. The Childrens Centre will continue to develop partnerships with professional and community Groups to offer a range of valuable activities.

We are planning to hold our two large community events, Light Up Greasby and Greasby Celebration Day in 2023. A volunteer recruitment programme will also be launched to support the valuable work volunteers achieve in Greasby.

The Green and Blooming have plans to develop further greenspaces in Greasby and are exploring ideas to engage in the Million Acts of Kindness for Nature, part of the David Attenborough Save our Wild Isle Scheme.

The phone-box team, The Landliners, is established. They have plans and diary dates for the refurbishment of the boxes and hope during 2023/24 to start community displays in the boxes.

The association will continue to maintain strong links with volunteers and community groups to develop projects and community activities in the next financial year.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT - CONTINUED**  
**For the year ended 31 March 2023**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, 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 financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial 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.

ON BEHALF OF THE BOARD:

  
.....

Wendy Clements (Chair of Trustees)

.....12.07.2023.....

Date

## REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF GREASBY COMMUNITY ASSOCIATION

---

I report on the accounts for the year ended 31 March 2023 set out on pages 9 to 16.

### 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 required.

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 the independent examiner's report

My examination was carried out in accordance with the 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:
  - a. to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 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.

Signed: Stephen Leonard

Date: 18-7-23

Name: Stephen Leonard BA, FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 March 2023**

|                                                                 | Note | 2023<br>Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|-----------------------------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                                       |      |                                    |                                  |                             |                             |
| <b>Incoming &amp; endowments from:</b>                          |      |                                    |                                  |                             |                             |
| Donations and legacies                                          | 2    | 937                                | 21,312                           | <b>22,249</b>               | 32,981                      |
| Charitable activities                                           | 3    | 23,130                             | -                                | <b>23,130</b>               | 16,970                      |
| Other trading activities                                        | 4    | -                                  | -                                | -                           | -                           |
| Investments                                                     | 5    | 406                                | -                                | <b>406</b>                  | 160                         |
| <b>Total income</b>                                             |      | <b>24,473</b>                      | <b>21,312</b>                    | <b>45,785</b>               | <b>50,111</b>               |
| <b>RESOURCES EXPENDED</b>                                       |      |                                    |                                  |                             |                             |
| Raising funds                                                   |      | -                                  | -                                | -                           | -                           |
| Charitable activities                                           | 6    | 27,925                             | 23,159                           | <b>51,084</b>               | 44,425                      |
| <b>Total expenditure</b>                                        | 7    | <b>27,925</b>                      | <b>23,159</b>                    | <b>51,084</b>               | <b>44,425</b>               |
| <b>Net income / (expenditure) for the year before transfers</b> |      | <b>(3,452)</b>                     | <b>(1,847)</b>                   | <b>(5,299)</b>              | <b>5,686</b>                |
| Transfer between funds                                          |      | -                                  | -                                | -                           | -                           |
| <b>Net income / (expenditure) for the year</b>                  |      | <b>(3,452)</b>                     | <b>(1,847)</b>                   | <b>(5,299)</b>              | <b>5,686</b>                |
| <b>RECONCILIATION OF FUNDS</b>                                  |      |                                    |                                  |                             |                             |
| Total funds brought forward                                     | 13   | 124,008                            | 43,112                           | <b>167,120</b>              | 161,434                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                              |      | <b>120,556</b>                     | <b>41,265</b>                    | <b>161,821</b>              | <b>167,120</b>              |

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 March 2023**  
**Registration Number: 07723033**

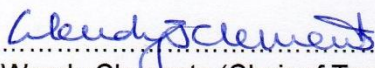
|                                              | Note | 2023<br>Unrestricted<br>funds<br>£ | 2023<br>Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|----------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |      |                                    |                                  |                             |                             |
| Tangible assets                              | 8    | 543                                | 19,675                           | 20,218                      | 25,452                      |
| <b>CURRENT ASSETS</b>                        |      |                                    |                                  |                             |                             |
| Debtors                                      | 9    | 98                                 | -                                | 98                          | 28                          |
| Cash at bank and in hand                     | 10   | 120,215                            | 21,590                           | 141,805                     | 141,920                     |
|                                              |      | 120,313                            | 21,590                           | 141,903                     | 141,948                     |
| <b>CREDITORS</b>                             |      |                                    |                                  |                             |                             |
| Amounts falling due within one year          | 11   | (300)                              | -                                | (300)                       | (280)                       |
| <b>NET CURRENT ASSETS</b>                    |      | 120,013                            | 21,590                           | 141,603                     | 141,668                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |      | 120,556                            | 41,265                           | 161,821                     | 167,120                     |
| <b>FUNDS</b>                                 |      |                                    |                                  |                             |                             |
|                                              | 12   |                                    |                                  |                             |                             |
| Unrestricted funds                           |      |                                    |                                  | 120,556                     | 124,008                     |
| Restricted funds                             |      |                                    |                                  | 41,265                      | 43,112                      |
| <b>TOTAL FUNDS</b>                           |      |                                    |                                  | 161,821                     | 167,120                     |

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

  
Wendy Clements (Chair of Trustees)

12.07.2023  
Date

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

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

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2023**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets for use by the Charity**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | - 2% straight line         |
| Fixtures and fittings       | - 10% to 20% straight line |
| IT                          | - 20% straight line        |

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2023**

| Note                            | 2023         | 2023          | 2023                 | 2022          |
|---------------------------------|--------------|---------------|----------------------|---------------|
|                                 | Unrestricted | Restricted    | Total                | Total         |
|                                 | £            | £             | £                    | £             |
| <b>2 Donations and legacies</b> |              |               |                      |               |
| Wirral Council                  | -            | 870           | <b>870</b>           | 18,667        |
| Various other funders           | -            | 20,442        | <b>20,442</b>        | 13,414        |
| Donations                       | 937          | -             | <b>937</b>           | 900           |
|                                 | <u>937</u>   | <u>21,312</u> | <b><u>22,249</u></b> | <u>32,981</u> |

|                                | 2023          | 2023       | 2023                 | 2022          |
|--------------------------------|---------------|------------|----------------------|---------------|
|                                | Unrestricted  | Restricted | Total                | Total         |
|                                | £             | £          | £                    | £             |
| <b>3 Charitable activities</b> |               |            |                      |               |
| Room Hire                      | 23,130        | -          | <b>23,130</b>        | 16,970        |
|                                | <u>23,130</u> | <u>-</u>   | <b><u>23,130</u></b> | <u>16,970</u> |

|                                   | 2023         | 2023       | 2023  | 2022  |
|-----------------------------------|--------------|------------|-------|-------|
|                                   | Unrestricted | Restricted | Total | Total |
|                                   | £            | £          | £     | £     |
| <b>4 Other trading activities</b> |              |            |       |       |
| Other trading activities          | -            | -          | -     | -     |
|                                   | -            | -          | -     | -     |

|                          | 2023         | 2023       | 2023  | 2022  |
|--------------------------|--------------|------------|-------|-------|
|                          | Unrestricted | Restricted | Total | Total |
|                          | £            | £          | £     | £     |
| <b>5 Investments</b>     |              |            |       |       |
| Bank interest receivable | 406          | -          | 406   | 160   |
|                          | 406          | -          | 406   | 160   |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2023**

| Note                                  | 2023<br>Unrestricted<br>£ | 2023<br>Restricted<br>£ | 2023<br>Total<br>£   | 2022<br>Total<br>£ |
|---------------------------------------|---------------------------|-------------------------|----------------------|--------------------|
| <b>6 Resources Expended</b>           |                           |                         |                      |                    |
| <b>Charitable activities</b>          |                           |                         |                      |                    |
| <u>Support &amp; Governance costs</u> |                           |                         |                      |                    |
| Staff costs                           | 8,905                     | -                       | <b>8,905</b>         | 8,443              |
| Payroll costs                         | 435                       | -                       | <b>435</b>           | 383                |
| Utilities                             | 5,442                     | -                       | <b>5,442</b>         | 3,483              |
| Insurance                             | 2,389                     | -                       | <b>2,389</b>         | 1,966              |
| PRS Music                             | 139                       | -                       | <b>139</b>           | 89                 |
| Maintenance & cleaning                | 3,188                     | -                       | <b>3,188</b>         | 7,444              |
| Other support costs                   | 292                       | -                       | <b>292</b>           | 92                 |
| Depreciation                          | 6,135                     | 361                     | <b>6,496</b>         | 6,196              |
| Governance Costs - see below          | 1,000                     | -                       | <b>1,000</b>         | 1,571              |
|                                       | <u>27,925</u>             | <u>361</u>              | <u><b>28,286</b></u> | <u>29,667</u>      |
| <u>Direct Charitable Expenditure</u>  |                           |                         |                      |                    |
| Charitable activities                 | -                         | 22,798                  | <b>22,798</b>        | 14,758             |
|                                       | <u>27,925</u>             | <u>23,159</u>           | <u><b>51,084</b></u> | <u>44,425</u>      |
| <b>Included in Governance costs</b>   |                           |                         |                      |                    |
| Independent examiner's fees           | 300                       | -                       | <b>300</b>           | 280                |
| Legal fees                            | 700                       | -                       | <b>700</b>           | 1,291              |
|                                       | <u>1,000</u>              | <u>-</u>                | <u><b>1,000</b></u>  | <u>1,571</u>       |
| <b>7 Staff Costs and Employees</b>    |                           |                         | <b>2023</b><br>£     | 2022<br>£          |
| Wages and salaries                    |                           |                         | <b>8,905</b>         | 8,443              |
| Social security costs                 |                           |                         | -                    | -                  |
|                                       |                           |                         | <u><b>8,905</b></u>  | <u>8,443</u>       |

No employee earned £60,000 or more during the year (nor the previous year)

|                                                       |             |      |
|-------------------------------------------------------|-------------|------|
|                                                       | <b>2023</b> | 2022 |
| The average number of employees during the year was : | <b>4</b>    | 4    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2023**

**Note**

**8 Fixed Assets**

|                         | Fixtures & Fittings |                   |               |
|-------------------------|---------------------|-------------------|---------------|
|                         | Restricted<br>£     | Unrestricted<br>£ | Total<br>£    |
| <b>Cost</b>             |                     |                   |               |
| At 1 April 2022         | 1,807               | 34,150            | <b>35,957</b> |
| Disposals               | -                   | -                 | -             |
| Additions               | -                   | 1,262             | <b>1,262</b>  |
| <b>At 31 March 2023</b> | <b>1,807</b>        | <b>35,412</b>     | <b>37,219</b> |
| <b>Depreciation</b>     |                     |                   |               |
| At 1 April 2022         | 903                 | 9,602             | <b>10,505</b> |
| On Disposals            | -                   | -                 | -             |
| Charge for year         | 361                 | 6,135             | <b>6,496</b>  |
| <b>At 31 March 2023</b> | <b>1,264</b>        | <b>15,737</b>     | <b>17,001</b> |
| <b>Net Book Value</b>   |                     |                   |               |
| <b>At 31 March 2023</b> | <b>543</b>          | <b>19,675</b>     | <b>20,218</b> |
| At 31 March 2022        | 904                 | 24,548            | <b>25,452</b> |

**9 Debtors**

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Prepayments & accrued income | <b>98</b> | 28        |
|                              | <b>98</b> | 28        |

**10 Cash at bank and in hand**

|                 | 2023<br>£      | 2022<br>£ |
|-----------------|----------------|-----------|
| Current Account | <b>46,874</b>  | 47,185    |
| Deposit Account | <b>74,931</b>  | 74,735    |
| 1 year bond     | <b>20,000</b>  | 20,000    |
|                 | <b>141,805</b> | 141,920   |

**11 Creditors : amounts falling due within one year**

|          | 2023<br>£  | 2022<br>£ |
|----------|------------|-----------|
| Accruals | <b>300</b> | 280       |
|          | <b>300</b> | 280       |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2023**

**Note**

| <b>12 Movement in Funds</b> | Balance at<br>31 March<br>2022 | Incoming<br>Resources | Resources<br>Expended | Transfers<br>In / (Out) | Balance at<br>31 March<br>2023 |
|-----------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|--------------------------------|
|                             | £                              | £                     | £                     | £                       | £                              |
| <b>Unrestricted Funds</b>   |                                |                       |                       |                         |                                |
| General Fund                | 124,008                        | 24,473                | (27,925)              | -                       | 120,556                        |
|                             | <u>124,008</u>                 | <u>24,473</u>         | <u>(27,925)</u>       | <u>-</u>                | <u>120,556</u>                 |
| <b>Restricted Funds</b>     |                                |                       |                       |                         |                                |
| Community Activities        | 2,933                          | 1,578                 | (2,102)               | -                       | 2,409                          |
| Green and Blooming Greasby  | 4,704                          | 810                   | (515)                 | -                       | 4,999                          |
| Light up Greasby            | 9,372                          | 12,410                | (14,161)              | -                       | 7,621                          |
| Children's Centre           | 26,036                         | 5,763                 | (6,260)               | -                       | 25,539                         |
| Christmas tree              | 67                             | -                     | -                     | (67)                    | -                              |
| I Love Greasby              | -                              | 751                   | (121)                 | 67                      | 697                            |
|                             | <u>43,112</u>                  | <u>21,312</u>         | <u>(23,159)</u>       | <u>-</u>                | <u>41,265</u>                  |
| <b>Total Funds</b>          | <u>167,120</u>                 | <u>45,785</u>         | <u>(51,084)</u>       | <u>-</u>                | <u>161,821</u>                 |

**13 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022

**14 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022

**15 Capital Commitments**

The company had no capital commitments at 31 March 2023 (2022: None) either contracted for or authorised by the directors but not contracted for.

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# Accounts

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# **Greasby Community Association**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07723033 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1145588**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2022**

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**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CHARITY & COMPANY INFORMATION**

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**REFERENCE AND ADMINISTRATION DETAILS**

**Charity Name**

Greasby Community Association (Limited by Guarantee)

**Registered Charity Number**

1145588

**Registered Company Number**

07723033

**Registered Office**

Brabners Chaffe Street  
Horton House  
Exchange Flags  
Liverpool  
Merseyside  
L2 3YL

**Business Address**

52 Eastway  
Greasby  
Wirral  
CH49 2NT

**Trustees**

Councillor Thomas Anderson  
Councillor Wendy Clements (Chairman)  
Lynn Collins  
Jacqueline Doyle  
Helen O'Donnell  
John McDonald  
Susan O'Neil  
Jon Newton  
John Smith (Treasurer)  
Dennis Walsh

**Bankers**

The Co-operative Bank  
Virgin Bank  
Shawbrook Bank

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool, L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT**  
**For the year ended 31 March 2022**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The governing document is the company's memorandum and articles of association dated 29 July 2011 as amended on 30 September 2018.

### **Appointment of Management Committee**

At the Annual General Meeting one-third of the Trustees are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office, but, if there is only one Trustee who is subject to retirement by rotation, he shall retire.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Greasby Community Association is a registered charity with Charity Commission, Charity Number 1145588 and a registered Company limited by Guarantee with Companies House Company Number 07723033. A Management committee meet monthly and are responsible for the strategic direction and policy of the charity.

### **Risk Management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of six months core running costs.

## **PUBLIC BENEFIT**

When planning and programming activities for the local residents of Wirral, the Trustees of Greasby Community Association are mindful of the Charity Commissions guidelines on Public Benefit.

## **OBJECTIVES**

### **Objectives and Aims**

The Objects of the Charity are:

1. To further or benefit the residents of Greasby and the neighbourhood and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

2. To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

## **ACHIEVEMENT AND PERFORMANCE**

Greasby Community Association business continued to be interrupted for part of this financial year due to Covid-19.

The Greasby Centre has been operating independent of Wirral Council for 10 years and directors are confident that we have sound regular centre users to build back up to our pre-pandemic user groups.

The Greasby Centre was able to fully open as soon as restrictions were lifted.

The opening of the Children's Centre was delayed due to the additional local authority restrictions on the opening of some of their buildings.

Greasby Community Association received further support from The Wirral Restrictions Support Fund, and we were able to continue to retain the existing employees who maintained and monitored the Greasby and Children's Centre while closed.

The association was able to further support our regular Centre users to return with a reduced hire fee for a short period of time, and as a result of this the Greasby Centre was back to near full capacity quickly.

The Association was able to hold the Light up Greasby Community event which was a well-attended and popular community celebration.

The health and safety electrical work plus the new door has been completed on the K6 phone boxes that were purchased by the Association at the request of the Greasby Community. These boxes are now safe for volunteers to work on.

Our Green and Blooming Greasby group continued to enhance the village with the planters and other floral work in the centre of the village and in Coronation Park.

## **FINANCIAL REVIEW**

2021-22 was a period of recovery from the Covid 19 pandemic. Assisted by Government grants (accessed through Wirral Council) both the Greasby Centre and the Children's Centre were able to get through the year relatively unscathed financially. The Greasby Centre started to reopen in April 2021, though several user groups did not return for some months after that. The Children's Centre was not able to reopen until September 2021, due to restrictions imposed by Wirral Council, but has recovered well since then. No major capital improvements were undertaken, apart from the purchase and installation of a storage container adjacent to the Greasby Centre. The Association remains in a strong financial position, meeting its regular needs and retaining significant reserves, essential when we are responsible for maintenance of buildings.

## **PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that the Community Association is established on a sound financial footing for 2022/23

The Association plan to continue to maintain the Greasby Centre to a high standard for community use with a diverse and inclusive programme of activities.

We are confident that with the successful negotiation of an extension to the license until March 2024 for the Children's Centre and the development of strong community links and the current interest in hiring, the centre will soon become financially independent and prove to be an asset to the community.

We are planning to hold our two large community events, Light Up Greasby and Greasby Celebration Day in 2022. The celebration day will also include celebrating the Queen's Jubilee.

Now that the K6 phone boxes have had the electrical and health and safety work completed we plan to establish a volunteer group to look after and develop the phone boxes into community displays.

Our Green and Blooming Greasby group will continue their much-appreciated work to beautify the village and will be entering the RHS Britain in Bloom community gardening competition.

The association will continue to maintain strong links with volunteers and community groups to develop projects and community activities in the next financial year.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, 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 financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial 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.

ON BEHALF OF THE BOARD:



Wendy Clements (Chair of Trustees)

29 08 2022

Date

**REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF  
GREASBY COMMUNITY ASSOCIATION**

---

I report on the accounts for the year ended 31 March 2022 set out on pages 8 to 15.

**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 required.

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 the independent examiner's report**

My examination was carried out in accordance with the 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:
  - a. to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 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.

Signed: Stephen Leonard

Date: 29-8-22

Name: Stephen Leonard BA, FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 March 2022**

|                                                                 |      | 2022<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|-----------------------------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                                                 | Note |                                    |                                  |                             |                             |
| <b>INCOMING RESOURCES</b>                                       |      |                                    |                                  |                             |                             |
| <b>Incoming &amp; endowments from:</b>                          |      |                                    |                                  |                             |                             |
| Donations and legacies                                          | 2    | 11,567                             | 21,414                           | <b>32,981</b>               | 52,653                      |
| Charitable activities                                           | 3    | 16,970                             | -                                | <b>16,970</b>               | 4,554                       |
| Other trading activities                                        | 4    | -                                  | -                                | -                           | -                           |
| Investments                                                     | 5    | 160                                | -                                | <b>160</b>                  | 519                         |
| <b>Total income</b>                                             |      | <b>28,697</b>                      | <b>21,414</b>                    | <b>50,111</b>               | <b>57,726</b>               |
| <b>RESOURCES EXPENDED</b>                                       |      |                                    |                                  |                             |                             |
| Raising funds                                                   |      | -                                  | -                                | -                           | -                           |
| Charitable activities                                           | 6    | 29,306                             | 15,119                           | <b>44,425</b>               | 36,763                      |
| <b>Total expenditure</b>                                        | 7    | <b>29,306</b>                      | <b>15,119</b>                    | <b>44,425</b>               | <b>36,763</b>               |
| <b>Net income / (expenditure) for the year before transfers</b> |      | <b>(609)</b>                       | <b>6,295</b>                     | <b>5,686</b>                | <b>20,963</b>               |
| Transfer between funds                                          |      | (139)                              | 139                              | -                           | -                           |
| <b>Net income / (expenditure) for the year</b>                  |      | <b>(748)</b>                       | <b>6,434</b>                     | <b>5,686</b>                | <b>20,963</b>               |
| <b>RECONCILIATION OF FUNDS</b>                                  |      |                                    |                                  |                             |                             |
| Total funds brought forward                                     | 13   | 124,756                            | 36,678                           | <b>161,434</b>              | 140,471                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                              |      | <b>124,008</b>                     | <b>43,112</b>                    | <b>167,120</b>              | <b>161,434</b>              |

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 March 2022**  
**Registration Number: 07723033**

|                                              |             | 2022<br>Unrestricted<br>funds<br>£ | 2022<br>Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|----------------------------------------------|-------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
|                                              | <b>Note</b> |                                    |                                  |                             |                             |
| <b>FIXED ASSETS</b>                          |             |                                    |                                  |                             |                             |
| Tangible assets                              | 8           | 24,548                             | 904                              | <b>25,452</b>               | 29,696                      |
| <b>CURRENT ASSETS</b>                        |             |                                    |                                  |                             |                             |
| Debtors                                      | 9           | 28                                 | -                                | <b>28</b>                   | 57                          |
| Cash at bank and in hand                     | 10          | 99,712                             | 42,208                           | <b>141,920</b>              | 131,941                     |
|                                              |             | 99,740                             | 42,208                           | <b>141,948</b>              | 131,998                     |
| <b>CREDITORS</b>                             |             |                                    |                                  |                             |                             |
| Amounts falling due within one year          | 11          | (280)                              | -                                | <b>(280)</b>                | (260)                       |
| <b>NET CURRENT ASSETS</b>                    |             | 99,460                             | 42,208                           | <b>141,668</b>              | 131,738                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |             | 124,008                            | 43,112                           | <b>167,120</b>              | 161,434                     |
| <b>FUNDS</b>                                 | 12          |                                    |                                  |                             |                             |
| Unrestricted funds                           |             |                                    |                                  | <b>124,008</b>              | 124,756                     |
| Restricted funds                             |             |                                    |                                  | <b>43,112</b>               | 36,678                      |
| <b>TOTAL FUNDS</b>                           |             |                                    |                                  | <b>167,120</b>              | 161,434                     |

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

  
Wendy Clements (Chair of Trustees)

.....29 08 2022.....  
Date

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

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

### **Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

### **Income**

#### **Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

#### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

#### **Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

#### **Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

#### **Investment Income**

This is included in the accounts when receivable.

### **Expenditure and Liabilities**

#### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

#### **Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2022**

---

**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets for use by the Charity**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | - 2% straight line         |
| Fixtures and fittings       | - 10% to 20% straight line |
| IT                          | - 20% straight line        |

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2022

| Note                            | 2022<br>Unrestricted | 2022<br>Restricted | 2022<br>Total        | 2021<br>Total |
|---------------------------------|----------------------|--------------------|----------------------|---------------|
| <b>2 Donations and legacies</b> | £                    | £                  | £                    | £             |
| Wirral Council                  | 10,667               | 8,000              | <b>18,667</b>        | 40,322        |
| Various other funders           | -                    | 13,414             | <b>13,414</b>        | 11,473        |
| Donations                       | 900                  | -                  | <b>900</b>           | 858           |
|                                 | <u>11,567</u>        | <u>21,414</u>      | <u><b>32,981</b></u> | <u>52,653</u> |

| Note                           | 2022<br>Unrestricted | 2022<br>Restricted | 2022<br>Total        | 2021<br>Total |
|--------------------------------|----------------------|--------------------|----------------------|---------------|
| <b>3 Charitable activities</b> | £                    | £                  | £                    | £             |
| Room Hire                      | 16,970               | -                  | <b>16,970</b>        | 4,554         |
|                                | <u>16,970</u>        | <u>-</u>           | <u><b>16,970</b></u> | <u>4,554</u>  |

| Note                              | 2022<br>Unrestricted | 2022<br>Restricted | 2022<br>Total | 2021<br>Total |
|-----------------------------------|----------------------|--------------------|---------------|---------------|
| <b>4 Other trading activities</b> | £                    | £                  | £             | £             |
| Other trading activities          | -                    | -                  | -             | -             |
|                                   | <u>-</u>             | <u>-</u>           | <u>-</u>      | <u>-</u>      |

| Note                     | 2022<br>Unrestricted | 2022<br>Restricted | 2022<br>Total     | 2021<br>Total |
|--------------------------|----------------------|--------------------|-------------------|---------------|
| <b>5 Investments</b>     | £                    | £                  | £                 | £             |
| Bank interest receivable | 160                  | -                  | <b>160</b>        | 519           |
|                          | <u>160</u>           | <u>-</u>           | <u><b>160</b></u> | <u>519</u>    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2022**

| Note                                  | 2022<br>Unrestricted<br>£ | 2022<br>Restricted<br>£ | 2022<br>Total<br>£   | 2021<br>Total<br>£ |
|---------------------------------------|---------------------------|-------------------------|----------------------|--------------------|
| <b>6 Resources Expended</b>           |                           |                         |                      |                    |
| <b>Charitable activities</b>          |                           |                         |                      |                    |
| <u>Support &amp; Governance costs</u> |                           |                         |                      |                    |
| Staff costs                           | 8,443                     | -                       | <b>8,443</b>         | 7,988              |
| Payroll costs                         | 383                       | -                       | <b>383</b>           | 374                |
| Utilities                             | 3,483                     | -                       | <b>3,483</b>         | 3,047              |
| Insurance                             | 1,966                     | -                       | <b>1,966</b>         | 1,816              |
| PRS Music                             | 89                        | -                       | <b>89</b>            | 75                 |
| Maintenance & cleaning                | 7,444                     | -                       | <b>7,444</b>         | 4,929              |
| Publicity                             | -                         | -                       | -                    | -                  |
| Other support costs                   | 92                        | -                       | <b>92</b>            | 49                 |
| Depreciation                          | 5,835                     | 361                     | <b>6,196</b>         | 4,173              |
| Governance Costs - see below          | 1,571                     | -                       | <b>1,571</b>         | 920                |
|                                       | <u>29,306</u>             | <u>361</u>              | <u><b>29,667</b></u> | <u>23,371</u>      |
| <u>Direct Charitable Expenditure</u>  |                           |                         |                      |                    |
| Charitable activities                 | -                         | 14,758                  | <b>14,758</b>        | 13,392             |
|                                       | <u>29,306</u>             | <u>15,119</u>           | <u><b>44,425</b></u> | <u>36,763</u>      |
| <b>Included in Governance costs</b>   |                           |                         |                      |                    |
| Independent examiner's fees           | 280                       | -                       | <b>280</b>           | 260                |
| Legal fees                            | 1,291                     | -                       | <b>1,291</b>         | 660                |
|                                       | <u>1,571</u>              | <u>-</u>                | <u><b>1,571</b></u>  | <u>920</u>         |
| <b>7 Staff Costs and Employees</b>    |                           |                         | <b>2022</b><br>£     | 2021<br>£          |
| Wages and salaries                    |                           |                         | <b>8,443</b>         | 7,988              |
| Social security costs                 |                           |                         | -                    | -                  |
|                                       |                           |                         | <u><b>8,443</b></u>  | <u>7,988</u>       |

No employee earned £60,000 or more during the year (nor the previous year)

|                                                       |             |      |
|-------------------------------------------------------|-------------|------|
|                                                       | <b>2022</b> | 2021 |
| The average number of employees during the year was : | <b>4</b>    | 5    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2022**

**Note**

**8 Fixed Assets**

|                         | <b>Fixtures &amp; Fittings</b> |                     |                |
|-------------------------|--------------------------------|---------------------|----------------|
|                         | <b>Restricted</b>              | <b>Unrestricted</b> | <b>Total</b>   |
|                         | <b>£</b>                       | <b>£</b>            | <b>£</b>       |
| <b>Cost</b>             |                                |                     |                |
| At 1 April 2021         | 1,807                          | 35,209              | <b>37,016</b>  |
| Disposals               | -                              | (3,011)             | <b>(3,011)</b> |
| Additions               | -                              | 1,952               | <b>1,952</b>   |
| <b>At 31 March 2022</b> | <b>1,807</b>                   | <b>34,150</b>       | <b>35,957</b>  |

**Depreciation**

|                         |            |              |                |
|-------------------------|------------|--------------|----------------|
| At 1 April 2021         | 542        | 6,778        | <b>7,320</b>   |
| On Disposals            | -          | (3,011)      | <b>(3,011)</b> |
| Charge for year         | 361        | 5,835        | <b>6,196</b>   |
| <b>At 31 March 2022</b> | <b>903</b> | <b>9,602</b> | <b>10,505</b>  |

**Net Book Value**

|                         |       |        |               |
|-------------------------|-------|--------|---------------|
| <b>At 31 March 2022</b> | 904   | 24,548 | <b>25,452</b> |
| At 31 March 2021        | 1,265 | 28,431 | <b>29,696</b> |

**9 Debtors**

|                              | <b>2022</b> | 2021     |
|------------------------------|-------------|----------|
|                              | <b>£</b>    | <b>£</b> |
| Prepayments & accrued income | <b>28</b>   | 57       |
|                              | <b>28</b>   | 57       |

**10 Cash at bank and in hand**

|                 | <b>2022</b>    | 2021     |
|-----------------|----------------|----------|
|                 | <b>£</b>       | <b>£</b> |
| Current Account | <b>47,185</b>  | 37,305   |
| Deposit Account | <b>74,735</b>  | 74,636   |
| 1 year bond     | <b>20,000</b>  | 20,000   |
|                 | <b>141,920</b> | 131,941  |

**11 Creditors : amounts falling due within one year**

|          | <b>2022</b> | 2021     |
|----------|-------------|----------|
|          | <b>£</b>    | <b>£</b> |
| Accruals | <b>280</b>  | 260      |
|          | <b>280</b>  | 260      |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2022**

**Note**

| <b>12 Movement in Funds</b> | Balance at<br>31 March<br>2021 | Incoming<br>Resources | Resources<br>Expended | Transfers<br>In / (Out) | Balance at<br>31 March<br>2022 |
|-----------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|--------------------------------|
|                             | £                              | £                     | £                     | £                       | £                              |
| <b>Unrestricted Funds</b>   |                                |                       |                       |                         |                                |
| General Fund                | 124,756                        | 28,697                | (29,306)              | (139)                   | <b>124,008</b>                 |
|                             | <u>124,756</u>                 | <u>28,697</u>         | <u>(29,306)</u>       | <u>(139)</u>            | <u><b>124,008</b></u>          |
| <b>Restricted Funds</b>     |                                |                       |                       |                         |                                |
| Community Activities        | 3,541                          | 120                   | (728)                 | -                       | <b>2,933</b>                   |
| Green and Blooming Greasby  | 4,117                          | 1,217                 | (630)                 | -                       | <b>4,704</b>                   |
| Youth Activities (GOAL)     | 1,268                          | -                     | (1,442)               | 174                     | -                              |
| Light up Greasby            | 7,977                          | 10,571                | (9,176)               | -                       | <b>9,372</b>                   |
| Children's Centre           | 19,673                         | 9,506                 | (3,143)               | -                       | <b>26,036</b>                  |
| Christmas tree              | 67                             | -                     | -                     | -                       | <b>67</b>                      |
| Covid Group                 | 35                             | -                     | -                     | (35)                    | -                              |
|                             | <u>36,678</u>                  | <u>21,414</u>         | <u>(15,119)</u>       | <u>139</u>              | <u><b>43,112</b></u>           |
| <b>Total Funds</b>          | <u>161,434</u>                 | <u>50,111</u>         | <u>(44,425)</u>       | <u>-</u>                | <u><b>167,120</b></u>          |

**13 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021

**14 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021

**15 Capital Commitments**

The company had no capital commitments at 31 March 2022 (2021: None) either contracted for or authorised by the directors but not contracted for.

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# Accounts

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# **Greasby Community Association**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED COMPANY NUMBER: 07723033 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1145588**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 March 2021**

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**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**CHARITY & COMPANY INFORMATION**

---

**REFERENCE AND ADMINISTRATION DETAILS**

**Charity Name**

Greasby Community Association (Limited by Guarantee)

**Registered Charity Number**

1145588

**Registered Company Number**

07723033

**Registered Office**

Brabners Chaffe Street  
Horton House  
Exchange Flags  
Liverpool  
Merseyside  
L2 3YL

**Business Address**

52 Eastway  
Greasby  
Wirral  
CH49 2NT

**Trustees**

Councillor Thomas Anderson  
Councillor Wendy Clements (Chairman)  
Lynn Collins  
Jacqueline Doyle  
Helen O'Donnell  
John McDonald  
Susan O'Neil  
Jon Newton  
John Smith (Treasurer)  
Dennis Walsh

**Bankers**

The Co-operative Bank  
Virgin Bank  
Shawbrook Bank

**Independent Examiner**

Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool, L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT**  
**For the year ended 31 March 2021**

---

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and the 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The governing document is the company's memorandum and articles of association dated 29 July 2011 as amended on 30 September 2018.

### **Appointment of Management Committee**

At the Annual General Meeting one-third of the Trustees are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office, but, if there is only one Trustee who is subject to retirement by rotation, he shall retire.

### **Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the Board a range of skills to assist in the governance and development of the Charity. In addition, Charity Commission literature is given to all Trustees on an on-going basis in order to assist them to understand their legal responsibilities.

### **Organisational Structure**

Greasby Community Association is a registered charity with Charity Commission, Charity Number 1145588 and a registered Company limited by Guarantee with Companies House Company Number 07723033. A Management committee who meet six times a year and are responsible for the strategic direction and policy of the charity.

### **Risk Management**

The Board of Directors has reviewed the major risks to which the Charity is exposed. It has regularly reviewed the key financial information and has examined other operational and business risks which the Charity faces. It also confirms that there are established systems in place to mitigate significant risks and where necessary respond to them. The Board of Trustees seeks to maintain a level of unrestricted funds to meet a minimum of six months core running costs.

## **PUBLIC BENEFIT**

When planning and programming activities for the local residents of Wirral, the Trustees of Greasby Community Association are mindful of the Charity Commissions guidelines on Public Benefit.

## **OBJECTIVES**

### **Objectives and Aims**

The Objects of the Charity are:

1. To further or benefit the residents of Greasby and the neighbourhood and other Districts the Trustees shall deem appropriate, without distinction of gender, sexual orientation, race, age, disability or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

2. To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

## **ACHIEVEMENT AND PERFORMANCE**

Greasby Community Association business was disrupted during 2020/21 due to forced closures because of the Covid-19 pandemic. The Greasby Centre was closed for 8 months, and severe restrictions were in place during the months it was open. The Children's Centre was closed for the whole financial year under secondment by Wirral Council to support the Covid testing centre in the library.

The Greasby Community Association received The Wirral Restrictions Support Fund, and we were able to retain the existing employees who continued to maintain and monitor the Greasby and Children's Centre while closed.

The Association took the opportunity during the forced closures to bring the refurbishment plans forward and have modernised and completed the modernisation and refurbishment of the accessible toilet to a high standard. The same with the flooring in the small hall. The Greasby Centre is a modern and well-maintained building for centre users. Existing financial reserves were used for these refurbishments.

The two large community events normally organised by Greasby Community Association could not take place because of the Covid restrictions. However, close links have been kept with volunteers and local groups during the year.

At the request of the local community the two K6 phone Boxes in Greasby have been bought from BT.

We were able to support our regular Centre users to return with the required reduced number of attendees by reducing the hire charges for a period of time.

## **FINANCIAL REVIEW**

2020-21 was inevitably dominated by the Covid 19 pandemic. The Greasby Centre and the Children's Centre both had to be closed for much of the year, reducing our normal sources of income to a trickle. We were able to access grants for both centres from the Government via Wirral Council, which allowed us to retain our staff and to carry out extensive refurbishment work at the Greasby Centre, while only depleting our reserves by a small amount. Challenges will continue into the 2021-22 financial year, but we move forward still in a strong financial position, and well placed to continue and to develop our activities for the benefit of the residents of Greasby.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**TRUSTEES' ANNUAL REPORT - CONTINUED**  
**For the year ended 31 March 2021**

---

**PLANS FOR THE FUTURE PERIODS**

The Directors retain their confidence that the Community Association is established on a sound financial footing. However, significant disruption to income has been incurred during 2020-21 due to the Covid-19 pandemic.

We have been operating independent of Wirral Council for 9 years and we are confident that we have sound regular centre users to build back up to our pre-pandemic user groups.

Wirral Council have been approached for an extension on the license for the Children's Centre due to end in January 2022, as a majority of the license time was lost due to the pandemic.

Planning permission has been granted for a storage container in the grounds of the Greasby Centre to store existing assets of the association and future assets as the association grows and develops its community activities.

We are tentatively planning at least one large community event with the Christmas Lights switch on depending on covid restrictions in 2021.

Due to community requests, we have purchased the two K6 red phone boxes and we are concentrating on health and safety repairs ready to develop a community group to look after and theme the phone boxes as a display in Greasby.

We have maintained close links with the volunteers and community groups and have a strong volunteer base to re-start projects and community activities when restrictions allow.

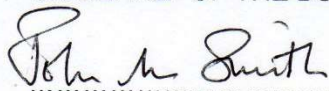
**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Company law requires the Directors to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the company and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

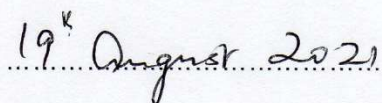
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial 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.

ON BEHALF OF THE BOARD:

  
.....

John Smith – Treasurer

  
.....

Date

## REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF GREASBY COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31 March 2021 set out on pages 8 to 15.

### 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 required.

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 the independent examiner's report

My examination was carried out in accordance with the 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:
  - a. to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 394 and 395 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.

Signed: ..... *S. Leonard* .....

Date: ..... 25-8-21 .....

Name: Stephen Leonard BA, FCCA  
Counting for Communities Ltd  
16 Holmwood Drive  
Liverpool  
L37 1PQ

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 March 2021**

|                                                                 | Note | 2021<br>Unrestricted<br>funds<br>£ | 2021<br>Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|-----------------------------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>                                       |      |                                    |                                  |                             |                             |
| <b>Incoming &amp; endowments from:</b>                          |      |                                    |                                  |                             |                             |
| Donations and legacies                                          | 2    | 21,918                             | 30,735                           | <b>52,653</b>               | 16,716                      |
| Charitable activities                                           | 3    | 4,554                              | -                                | <b>4,554</b>                | 28,993                      |
| Other trading activities                                        | 4    | -                                  | -                                | -                           | -                           |
| Investments                                                     | 5    | 519                                | -                                | <b>519</b>                  | 587                         |
| <b>Total income</b>                                             |      | <b>26,991</b>                      | <b>30,735</b>                    | <b>57,726</b>               | <b>46,296</b>               |
| <b>RESOURCES EXPENDED</b>                                       |      |                                    |                                  |                             |                             |
| Raising funds                                                   |      | -                                  | -                                | -                           | -                           |
| Charitable activities                                           | 6    | 23,010                             | 13,753                           | <b>36,763</b>               | 34,966                      |
| <b>Total expenditure</b>                                        | 7    | <b>23,010</b>                      | <b>13,753</b>                    | <b>36,763</b>               | <b>34,966</b>               |
| <b>Net income / (expenditure) for the year before transfers</b> |      | <b>3,981</b>                       | <b>16,982</b>                    | <b>20,963</b>               | <b>11,330</b>               |
| Transfer between funds                                          |      | -                                  | -                                | -                           | -                           |
| <b>Net income / (expenditure) for the year</b>                  |      | <b>3,981</b>                       | <b>16,982</b>                    | <b>20,963</b>               | <b>11,330</b>               |
| <b>RECONCILIATION OF FUNDS</b>                                  |      |                                    |                                  |                             |                             |
| Total funds brought forward                                     | 13   | 120,775                            | 19,696                           | <b>140,471</b>              | 129,141                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b>                              |      | <b>124,756</b>                     | <b>36,678</b>                    | <b>161,434</b>              | <b>140,471</b>              |

There are no recognised gains or losses other than the net movement in funds for the above two financial years. All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**BALANCE SHEET**  
**At 31 March 2021**  
**Registration Number: 07723033**

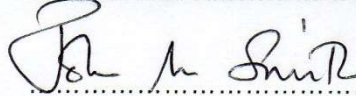
|                                              |      | 2021         | 2021       | 2021           | 2020    |
|----------------------------------------------|------|--------------|------------|----------------|---------|
|                                              |      | Unrestricted | Restricted | Total          | Total   |
|                                              |      | funds        | funds      | funds          | funds   |
|                                              | Note | £            | £          | £              | £       |
| <b>FIXED ASSETS</b>                          |      |              |            |                |         |
| Tangible assets                              | 8    | 28,431       | 1,265      | <b>29,696</b>  | 3,354   |
| <b>CURRENT ASSETS</b>                        |      |              |            |                |         |
| Debtors                                      | 9    | 57           | -          | <b>57</b>      | 184     |
| Cash at bank and in hand                     | 10   | 96,528       | 35,413     | <b>131,941</b> | 137,193 |
|                                              |      | 96,585       | 35,413     | <b>131,998</b> | 137,377 |
| <b>CREDITORS</b>                             |      |              |            |                |         |
| Amounts falling due within one year          | 11   | (260)        | -          | <b>(260)</b>   | (260)   |
| <b>NET CURRENT ASSETS</b>                    |      | 96,325       | 35,413     | <b>131,738</b> | 137,117 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |      | 124,756      | 36,678     | <b>161,434</b> | 140,471 |
| <b>FUNDS</b>                                 | 12   |              |            |                |         |
| Unrestricted funds                           |      |              |            | <b>124,756</b> | 120,775 |
| Restricted funds                             |      |              |            | <b>36,678</b>  | 19,696  |
| <b>TOTAL FUNDS</b>                           |      |              |            | <b>161,434</b> | 140,471 |

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities**

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and signed on its behalf by:

  
 John Smith – Treasurer

19<sup>th</sup> August 2021  
 Date

The notes form part of these financial statements

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended 31 March 2021**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention, the Companies Act 2006, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice for Charities' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity has taken advantage of the disclosure exemption in preparing these financial statements, as permitted by FRS 102, the requirements of Section 7 Statement of Cash Flows.

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

**Going Concern**

At the time of approving the accounts, the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Income**

**Incoming recognition**

All incoming resources are included on the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA

**Grants and Donations**

Grants and donations are only included in the SoFA when the Charity has unconditional entitlement to the resource.

**Contractual Income and Performance Related Grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure.

**Governance Costs**

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**For the Year Ended 31 March 2021**

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**Grants and Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

**Grants payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity

**Fixed assets for use by the Charity**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. The following rates and methods are used:

|                             |                            |
|-----------------------------|----------------------------|
| Freehold land and buildings | - 2% straight line         |
| Fixtures and fittings       | - 10% to 20% straight line |
| IT                          | - 20% straight line        |

All equipment, fixtures and fittings with an original cost of less than £500, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the company's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

**Taxation**

The charity is exempt from corporation tax on its charitable activities and is not registered for VAT. As a registered charity the company benefits from rates relief.

**Fund accounting**

Unrestricted funds - can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds - can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2021

| Note                              | 2021<br>Unrestricted | 2021<br>Restricted | 2021<br>Total        | 2020<br>Total |
|-----------------------------------|----------------------|--------------------|----------------------|---------------|
| <b>2 Donations and legacies</b>   | £                    | £                  | £                    | £             |
| Wirral Council                    | 19,431               | 20,891             | <b>40,322</b>        | 2,087         |
| Various other funders             | 1,629                | 9,844              | <b>11,473</b>        | 13,809        |
| Donations                         | 858                  | -                  | <b>858</b>           | 820           |
|                                   | <u>21,918</u>        | <u>30,735</u>      | <u><b>52,653</b></u> | <u>16,716</u> |
|                                   |                      |                    |                      |               |
|                                   | 2021<br>Unrestricted | 2021<br>Restricted | 2021<br>Total        | 2020<br>Total |
| <b>3 Charitable activities</b>    | £                    | £                  | £                    | £             |
| Room Hire                         | 4,554                | -                  | <b>4,554</b>         | 28,993        |
|                                   | <u>4,554</u>         | <u>-</u>           | <u><b>4,554</b></u>  | <u>28,993</u> |
|                                   |                      |                    |                      |               |
|                                   | 2021<br>Unrestricted | 2021<br>Restricted | 2021<br>Total        | 2020<br>Total |
| <b>4 Other trading activities</b> | £                    | £                  | £                    | £             |
| Other trading activities          | -                    | -                  | -                    | -             |
|                                   | <u>-</u>             | <u>-</u>           | <u>-</u>             | <u>-</u>      |
|                                   |                      |                    |                      |               |
|                                   | 2021<br>Unrestricted | 2021<br>Restricted | 2021<br>Total        | 2020<br>Total |
| <b>5 Investments</b>              | £                    | £                  | £                    | £             |
| Bank interest receivable          | 519                  | -                  | <b>519</b>           | 587           |
|                                   | <u>519</u>           | <u>-</u>           | <u><b>519</b></u>    | <u>587</u>    |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2021

| Note                                  | 2021<br>Unrestricted<br>£ | 2021<br>Restricted<br>£ | 2021<br>Total<br>£   | 2020<br>Total<br>£ |
|---------------------------------------|---------------------------|-------------------------|----------------------|--------------------|
| <b>6 Resources Expended</b>           |                           |                         |                      |                    |
| <b>Charitable activities</b>          |                           |                         |                      |                    |
| <u>Support &amp; Governance costs</u> |                           |                         |                      |                    |
| Staff costs                           | 7,988                     | -                       | <b>7,988</b>         | 7,734              |
| Payroll costs                         | 374                       | -                       | <b>374</b>           | 382                |
| Utilities                             | 3,047                     | -                       | <b>3,047</b>         | 3,802              |
| Insurance                             | 1,816                     | -                       | <b>1,816</b>         | 1,853              |
| PRS Music                             | 75                        | -                       | <b>75</b>            | 125                |
| Maintenance & cleaning                | 4,929                     | -                       | <b>4,929</b>         | 5,264              |
| Publicity                             | -                         | -                       | -                    | 5                  |
| Other support costs                   | 49                        | -                       | <b>49</b>            | 442                |
| Depreciation                          | 3,812                     | 361                     | <b>4,173</b>         | 1,106              |
| Governance Costs - see below          | 920                       | -                       | <b>920</b>           | 946                |
|                                       | <u>23,010</u>             | <u>361</u>              | <u><b>23,371</b></u> | <u>21,659</u>      |
| <u>Direct Charitable Expenditure</u>  |                           |                         |                      |                    |
| Charitable activities                 | -                         | 13,392                  | <b>13,392</b>        | 13,307             |
|                                       | <u>23,010</u>             | <u>13,753</u>           | <u><b>36,763</b></u> | <u>34,966</u>      |
| <b>Included in Governance costs</b>   |                           |                         |                      |                    |
| Independent examiner's fees           | 260                       | -                       | <b>260</b>           | 260                |
| Legal fees                            | 660                       | -                       | <b>660</b>           | 686                |
|                                       | <u>920</u>                | <u>-</u>                | <u><b>920</b></u>    | <u>946</u>         |
| <b>7 Staff Costs and Employees</b>    |                           |                         | <b>2021<br/>£</b>    | <b>2020<br/>£</b>  |
| Wages and salaries                    |                           |                         | <b>7,988</b>         | 7,734              |
| Social security costs                 |                           |                         | -                    | -                  |
|                                       |                           |                         | <u><b>7,988</b></u>  | <u>7,734</u>       |

No employee earned £60,000 or more during the year (nor the previous year)

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2021

**Note**

**8 Fixed Assets**

|                         | <b>Fixtures &amp; Fittings</b> |                   |               |
|-------------------------|--------------------------------|-------------------|---------------|
|                         | Restricted<br>£                | Unrestricted<br>£ | Total<br>£    |
| <b>Cost</b>             |                                |                   |               |
| At 1 April 2020         | 1,807                          | 4,694             | <b>6,501</b>  |
| Disposals               | -                              | -                 | -             |
| Additions               | -                              | 30,515            | <b>30,515</b> |
| <b>At 31 March 2021</b> | <b>1,807</b>                   | <b>35,209</b>     | <b>37,016</b> |

**Depreciation**

|                         |            |              |              |
|-------------------------|------------|--------------|--------------|
| At 1 April 2020         | 181        | 2,966        | <b>3,147</b> |
| On Disposals            | -          | -            | -            |
| Charge for year         | 361        | 3,812        | <b>4,173</b> |
| <b>At 31 March 2021</b> | <b>542</b> | <b>6,778</b> | <b>7,320</b> |

**Net Book Value**

|                         |       |        |               |
|-------------------------|-------|--------|---------------|
| <b>At 31 March 2021</b> | 1,265 | 28,431 | <b>29,696</b> |
| At 31 March 2020        | 1,626 | 1,728  | <b>3,354</b>  |

**9 Debtors**

|                              | <b>2021</b><br>£ | 2020<br>£ |
|------------------------------|------------------|-----------|
| Prepayments & accrued income | <b>57</b>        | 184       |
|                              | <b>57</b>        | 184       |

**10 Cash at bank and in hand**

|                 | <b>2021</b><br>£ | 2020<br>£ |
|-----------------|------------------|-----------|
| Current Account | <b>37,305</b>    | 42,922    |
| Deposit Account | <b>74,636</b>    | 74,271    |
| 1 year bond     | <b>20,000</b>    | 20,000    |
|                 | <b>131,941</b>   | 137,193   |

**11 Creditors : amounts falling due within one year**

|          | <b>2021</b><br>£ | 2020<br>£ |
|----------|------------------|-----------|
| Accruals | <b>260</b>       | 260       |
|          | <b>260</b>       | 260       |

**GREASBY COMMUNITY ASSOCIATION (Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
For the Year Ended 31 March 2021

**Note**

| <b>12 Movement in Funds</b> | Balance at<br>31 March<br>2020 | Incoming<br>Resources | Resources<br>Expended | Transfers<br>In / (Out) | Balance at<br>31 March<br>2021 |
|-----------------------------|--------------------------------|-----------------------|-----------------------|-------------------------|--------------------------------|
|                             | £                              | £                     | £                     | £                       | £                              |
| <b>Unrestricted Funds</b>   |                                |                       |                       |                         |                                |
| General Fund                | 120,775                        | 26,991                | (23,010)              | -                       | <b>124,756</b>                 |
|                             | <u>120,775</u>                 | <u>26,991</u>         | <u>(23,010)</u>       | <u>-</u>                | <u><b>124,756</b></u>          |
| <b>Restricted Funds</b>     |                                |                       |                       |                         |                                |
| Community Activities        | 3,215                          | 1,836                 | (1,510)               | -                       | <b>3,541</b>                   |
| Green and Blooming Greasby  | 3,137                          | 2,878                 | (1,898)               | -                       | <b>4,117</b>                   |
| Youth Activities (GOAL)     | 1,268                          | -                     | -                     | -                       | <b>1,268</b>                   |
| Light up Greasby            | 8,282                          | 5,641                 | (5,946)               | -                       | <b>7,977</b>                   |
| Children's Centre           | 2,492                          | 19,991                | (2,810)               | -                       | <b>19,673</b>                  |
| Christmas tree              | 1,267                          | 389                   | (1,589)               | -                       | <b>67</b>                      |
| Covid Group                 | 35                             | -                     | -                     | -                       | <b>35</b>                      |
|                             | <u>19,696</u>                  | <u>30,735</u>         | <u>(13,753)</u>       | <u>-</u>                | <u><b>36,678</b></u>           |
| <b>Total Funds</b>          | <u>140,471</u>                 | <u>57,726</u>         | <u>(36,763)</u>       | <u>-</u>                | <u><b>161,434</b></u>          |

**13 Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020

**14 Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020

**15 Capital Commitments**

The company had no capital commitments at 31 March 2021 (2020: None) either contracted for or authorised by the directors but not contracted for.