

# **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**

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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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
	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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
	<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**

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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 2022

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

Prepayments & accrued income

<b>2022</b>	2021
<b>£</b>	<b>£</b>
<b>28</b>	57
<b>28</b>	57

**10 Cash at bank and in hand**

Current Account  
Deposit Account  
1 year bond

<b>2022</b>	2021
<b>£</b>	<b>£</b>
<b>47,185</b>	37,305
<b>74,735</b>	74,636
<b>20,000</b>	20,000
<b>141,920</b>	131,941

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

Accruals

<b>2022</b>	2021
<b>£</b>	<b>£</b>
<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 31 March 2021	Incoming Resources	Resources Expended	Transfers In / (Out)	Balance at 31 March 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.