

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

England & Wales · Charity number 503964

Details

Status Registered

Legal form Other

Registered 1975-07-18

Register [View on the Charity Commission register](#)

Contact

Address Orrell Park Community Centre
6 Moss Lane
Orrell Park
Liverpool
L9 8AJ

Phone 01515301559

Email orrellpark@hotmail.com

Website www.orrellparkcommunitycentre.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF ORRELL PARK AND DISTRICT AND ITS IMMEDIATE ENVIRONS WITHOUT DISTINCTION OF AGE, SEX, RACE, POLITICAL OR RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE STATUTORY AUTHORITIES VOLUNTARY ORGANISATIONS, INSTITUTIONS, BUSINESSES AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR HEALTH, RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECTS OF IMPROVING CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: We are a Community Centre operating in the Warbreck Ward area of North Liverpool, social, education and leisure opportunities for the community. The activities we offer are; senior citizens activities, health/well being events, learning circles, adult education classes, social activities and community resource for local residents groups

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** ORRELL PARK AND DISTRICT
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£80,093	£78,891	-	-
2024-03-31	£73,141	£81,289	-	-
2023-03-31	£73,925	£78,813	-	-
2022-03-31	£59,233	£68,669	-	-
2021-03-31	£77,815	£60,562	-	-

Trustees

Name	Role	Appointed
JOHN MANWELL	Chair	
Carol Ann Atkinson		2017-03-20
LESLIE NUTTALL		
Leslie Hughes		2013-11-22
MARIE MANWELL		
RUTH NUTTALL		

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 503964

Accounts

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

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

Charity Registration No. 503964

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

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THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

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

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

Constitution and objects

The principal activities of the charity are the promotion of older people activities, adult education and enhancing people's lives in the local area.

The Community Centre offers an accessible, welcoming and friendly venue with a wide range of activities such as senior citizens groups, health and well-being events, learning circles, informal learning, senior citizens social activities, craft groups, arts/IT projects, light exercise sessions, signposting service, user groups, a meeting place and community resource for all local residents' groups.

Public Benefit

We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENTS AND PERFORMANCE

During the year the charity has obtained grants from the local authority and National Lottery Community Fund for core costs and has continued with its main activities the results of which can be seen in the following statements.

The charity has continued to provide activities as outlined in its aims and objectives.

As well as ongoing work the organisation has trialled new activities. The staff have continued to conduct its monitoring and evaluation procedures through observations, focus groups and questionnaires. This allows us to meet the local community's changing needs as well as meeting our outputs and outcomes required by our funders.

Grants were obtained to provide fitness and recreation activities at the centre, as well as funding to improve the outside space at the rear of building.

The charity celebrated its 50th year with a series of activities, which culminated in a successful, well attended celebration event.

The charity is in the final year of a three-year National Lottery Fund grant as well as support from Liverpool City Council Funding.

FINANCIAL REVIEW

Total income for the year was £80,093 (2024: £73,141) of which £75,326 (2024: £70,589) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £78,891 (2024: £81,289), leaving a surplus for the year of £1,202 (2024: deficit £8,148).

At 31st March 2025 the charity's reserves stood at £469,938 (2024: £287,537) of which £32,321 (2024: £24,912) represented restricted funds.

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

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

RISK MANAGEMENT

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

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £437,617 (2024: £262,625) of which £403,960 (2024: £230,229) is represented by fixed assets, leaving surplus free reserves of £33,657 (2024: surplus £32,396). The charity has set aside designated funds of £29,026 which comprises of redundancy provision of £23,170 plus three months running costs (without salary costs) £5,856.

PLANS FOR THE FUTURE

The charity aims to meet all the criteria and planned outcomes of the National Lottery Fund grant as well other smaller grants. We will continue look at sustainability and volunteer recruitment and support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Orrell Park and District Community Association is a registered charity, number 503964 formed on 18th July 1975. The Governing Document is a constitution adopted on 11th November 1974 and amended 31st July 2022. The Orrell Park & District Association a charitable company limited by guarantee, incorporated on 14th February 2006 (Company number 005708769), and registered as a charity on 5th August 2003 (Charity number 1098868) is dormant since incorporated.

Recruitment and Appointment of New Trustees:

Applications for trusteeship are sought by personal recommendation of existing trustees or users of the charity's facilities. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

Induction and Training of new trustees

New trustees receive information regarding the charity including previous years financial information, officers' reports, and organisational structure. They obtain training by experience of various functional committee meetings.

**THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Name The Orrell Park and District Community Association

Charity Number 503964

Address & Office 6 Moss Lane
Orrell Park
Liverpool
L9 8AJ

Trustees Trustees at the time of signing of the report and trustees during the year
C. Atkinson
L. Hughes
J. Manwell
M. Manwell
R. Nuttall
L Nuttall

Independent Examiner Ying Huang ACCA
LCVS,
151 Dale Street,
Liverpool,
L2 2AH

Bankers NatWest PLC
Aintree, Black Bull Branch
Corner of Longmoor Land and Cedar Road
Liverpool
L9 8AJ

Signed on behalf of the Trustees


.....
Ruth Nuttall - Trustee

13/11/25
.....
Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION**

I report on the accounts of the charity for the year ended 31st March 2025 which are set out on pages 5 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 needed. It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

- d. to keep accounting records in accordance with section 130 of the Charities Act;
- e. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name: **Ying Huang**



Relevant professional qualification or body: **ACCA**

Address: **LCVS 151 Dale Street, L2 2AH**

Dated:18/11/2025.....

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	2a	2,664	-	2,664	827
Charitable Activities	2b	1,678	75,326	77,004	71,544
Investments	2c	233	-	233	220
Other Income	2d	192	-	192	550
Total income		4,767	75,326	80,093	73,141
Expenditure on:					
Charitable activities	3	10,974	67,917	78,891	81,289
Total expenditure		10,974	67,917	78,891	81,289
Net (expenditure)/income,		(6,207)	7,409	1,202	(8,148)
Gain on revaluation of fixed assets		181,199	-	181,199	-
Net movement in funds		174,992	7,409	182,401	(8,148)
Total funds brought forward	8, 9	262,625	24,912	287,537	295,685
Total funds carried forward	8, 9	437,617	32,321	469,938	287,537

The notes on pages 7 to 16 form part of these accounts.

All the above amounts relate to continuing activities of the charity.

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		405,461		232,105
Current assets					
Debtors	5	443		485	
Cash at bank and in hand		65,998		56,943	
		-----		-----	
		66,441		57,428	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,964)		(1,996)	
		-----		-----	
Total assets less current liabilities			64,477		55,432
			-----		-----
Net assets			469,938		287,537
			=====		=====
Funds:					
Unrestricted funds	7, 8		437,617		262,625
Restricted funds	7, 9		32,321		24,912
			-----		-----
			469,938		287,537
			=====		=====

The financial statements were:

Approved by Trustees on 13/11/25, and signed on their behalf by:


 Ruth Nuttall - Trustee

13/11/25
 Date

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

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

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

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

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

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

Going concern

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

Fund accounting

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

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

Income recognition

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

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

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

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

Other Income relates to rental income and gains on disposal of tangible asset and is recognised when the amount is certain.

Commitments under non-cancellable operating leases

Commitments under non-cancellable operating leases are charged to the Statement of Financial Activities when payable.

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Fixed Assets

Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Freehold Property	2% per annum straight line basis
Computer Equipment	20% per annum reducing balance basis
Play Equipment	20% per annum reducing balance basis
Fixtures and Fittings	20% per annum reducing balance basis

Expenditure recognition

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

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

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

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

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

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

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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

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

Taxation

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

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

2. Income and endowments from

a. Donations and Legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	-	-	-	827
General grants	2,664	-	2,664	-
	<u>2,664</u>	<u>-</u>	<u>2,664</u>	<u>827</u>
	=====	=====	=====	=====

Donations and legacies income for year end 2024 related wholly to unrestricted fund.

	£	£	£	£
b. Charitable activities				
Charles Brotherton Trust	-	275	275	225
Classes	1,647	-	1,647	955
Eleanor Rathbone Charitable Trust	-	1,200	1,200	-
Elizabeth Rathbone Charitable Trust	-	1,450	1,450	-
LCVS Community Impact Fund	-	-	-	1,500
Liverpool City Council – Community Resources Grant	-	2,500	2,500	5,000
National Lottery Community Fund	-	69,901	69,901	62,879
Refreshments	31	-	31	-
Skelton Charity	-	-	-	985
	<u>1,678</u>	<u>75,326</u>	<u>77,004</u>	<u>71,544</u>
	=====	=====	=====	=====

Income from Charitable Activities for year end 2024 comprised £955 unrestricted funds and £70,589 related to restricted funds.

	£	£	£	£
c. Investments				
Bank Interest	233	-	233	220
	<u>233</u>	<u>-</u>	<u>233</u>	<u>220</u>
	=====	=====	=====	=====

Income from investments for year end 2024 related wholly to unrestricted funds

	£	£	£	£
d. Other Income				
Rent Income	192	-	192	550
	<u>192</u>	<u>-</u>	<u>192</u>	<u>550</u>
	=====	=====	=====	=====

Other Income for year end 2024 related wholly to unrestricted funds.

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

3. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
The promotion of older people activities, adult education and enhancing people's lives in the local area.	73,904	4,987	78,891	81,289
	=====	=====	=====	=====

a. analysed as follows:

	2025 £	2024 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	53,864	53,533
Pension	1,041	1,001
Premises cost	1,283	4,448
Exercise	945	500
Rent, rates and telephone	2,170	1,841
Utilities	5,520	7,357
Grant activities	1,245	2,791
Depreciation	7,836	5,527
	----- 73,904 -----	----- 76,998 -----
<i>Support & governance costs:</i>		
Insurance	1,593	1,213
Training	340	415
Printing, postage and stationery	603	299
Sundries	-	14
Payroll fees	560	563
Volunteer expenses	781	677
Travel costs	4	-
Loss on disposal of Fixed Asset	7	-
Accountancy	1,099	1,110
	----- 4,987 -----	----- 4,291 -----
Total expenditure on charitable activities	78,891 =====	81,289 =====

£67,917 (2024: £75,865) of the above expenditure is restricted expenditure.

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

b. Staff Costs

	2025	2024
	£	£
Gross wages and salaries	53,864	53,533
Pension	1,041	1,001
	-----	-----
	54,905	54,534
	=====	=====

c. Particulars of employees:

The average number of employees during the year 3 (2024: 3), and calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Administration	2	2
	====	====

No out-of-pocket expenses were reimbursed to Trustees in the year (2024: £nil)

4. Tangible fixed assets

	Freehold Property	Play Equipment	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost and revaluation					
Balance at 1 st April 2024	250,000	6,654	2,920	20,684	280,258
Revaluation	181,199	-	-	-	181,199
Disposals	(-)	(-)	(1,000)	(-)	(1,000)
	-----	-----	-----	-----	-----
Balance at 31st March 2025	431,199	6,654	1,920	20,684	460,457
	=====	=====	=====	=====	=====
Depreciation:					
Balance at 1 st April 2024	20,000	6,633	1,618	19,902	48,153
Charge for the year	7,416	4	259	157	7,836
Disposals	(-)	(-)	(993)	(-)	(993)
	-----	-----	-----	-----	-----
Balance at 31st March 2025	27,416	6,637	884	20,059	54,996
	=====	=====	=====	=====	=====
Balance at 31st March 2025	403,783	17	1,036	625	405,461
	=====	=====	=====	=====	=====
Balance at 31 st March 2024	230,000	21	1,302	782	232,105
	=====	=====	=====	=====	=====

The freehold property has been revaluation is as per the insurance dated 16th July 2024.

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

7. Debtors

	2025	2024
	£	£
Prepayments	443	485
	=====	=====

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,239	1,244
Tax and social security	523	550
Pension	202	202
	-----	-----
	1,964	1,996
	=====	=====

7. Analysis of Net Assets between Funds

Year end 2025	Freehold Property	Tangible Fixed Assets	Net Current Assets	Total
Unrestricted Funds	£	£	£	£
General Fund	403,783	177	4,631	408,591
Designated reserves	-	-	29,026	29,026
	-----	-----	-----	-----
	403,783	177	33,657	437,617
Restricted Funds				
Charles Brotherton Trust	-	-	598	598
Eleanor Rathbone Charitable Trust	-	-	1,200	1,200
Elizabeth Rathbone Charitable Trust	-	-	154	154
National Lottery Community Fund	-	1,501	28,868	30,369
	-----	-----	-----	-----
	-	1,501	30,820	32,321
	-----	-----	-----	-----
Totals	403,783	1,678	64,477	469,938
	=====	=====	=====	=====

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Year end 2024	Freehold Property	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	230,000	229	4,222	234,451
Designated reserve			28,174	28,174
	<u>230,000</u>	<u>229</u>	<u>32,396</u>	<u>262,625</u>
Restricted Funds				
Charles Brotherton	-	-	721	721
LCVS Community Impact Fund	-	-	1,500	1,500
Liverpool City Council – Community resources grant	-	-	61	61
National Lottery Community Fund	-	1,876	20,754	22,630
	<u>-</u>	<u>1,876</u>	<u>23,036</u>	<u>24,912</u>
Totals	<u>230,000</u>	<u>2,105</u>	<u>55,432</u>	<u>287,537</u>

8. Unrestricted Funds

Year end 2025	Reserves at Beginning of year	Movements in the Year			Gain on Revaluation of fixed assets	Reserves at End of Year
		Income	Expenditure	Transfer		
		£	£	£		
General Fund	234,451	4,767	(10,974)	(852)	181,199	408,591
Designated Fund	28,174	-	(-)	852	-	29,026
	<u>262,625</u>	<u>4,767</u>	<u>(10,974)</u>	<u>-</u>	<u>181,199</u>	<u>437,617</u>

Year end 2024	Reserves at Beginning of year	Movements in the Year			Reserves at End of Year
		Income	Expenditure	Transfer	
		£	£	£	
General Fund	238,151	2,552	(5,424)	(828)	234,451
Designated Fund	27,346	-	-	828	28,174
	<u>265,497</u>	<u>2,552</u>	<u>5,424</u>	<u>-</u>	<u>262,625</u>

General Fund - This fund is used to finance the charity's general activities and core costs outlined in the trustees' Report

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Designated Fund – comprises a provision for redundancy provision and three months running costs. See reserves note for breakdown.

9. Restricted Funds

Year end 2025	Reserves at Beginning of Year	Movements in the Year		Reserves at End of Year
		Income	Expenditure	
	£	£	£	£
Charles Brotherton Trust	721	275	(398)	598
Eleanor Rathbone Charitable Trust	-	1,200	(-)	1,200
Elizabeth Rathbone Charitable Trust	-	1,450	(1,296)	154
LCVS Community Impact Fund	1,500	-	(1,500)	-
Liverpool City Council – Community Resources Grant	61	2,500	(2,561)	-
National Lottery Community Fund	22,630	69,901	(62,162)	30,369
	<u>24,912</u>	<u>75,326</u>	<u>(67,917)</u>	<u>32,321</u>
	=====	=====	=====	=====

Year end 2024	Reserves at Beginning of Year	Movements in the Year		Reserves at End of Year
		Income	Expenditure	
	£	£	£	£
Charles Brotherton Trust	803	225	(307)	721
Elizabeth Rathbone Charitable Trust	1,500	-	(1,500)	-
Garfield Weston Foundation	2,116	-	(2,116)	-
LCVS Community Impact Fund	-	1,500	-	1,500
Liverpool City Council – Community Resources Grant	-	5,000	(4,939)	61
National Lottery Community Fund	25,769	62,879	(66,018)	22,630
Skelton Charity	-	985	(985)	-
	<u>30,188</u>	<u>70,589</u>	<u>(75,865)</u>	<u>24,912</u>
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes

Charles Brotherton Trust- Contribution towards core activities.

Eleanor Rathbone Charitable Trust – Contribution towards ‘Ace our Space’ project

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Elizabeth Rathbone Charitable Trust - Contribution towards a physical trainer and art and craft facilitator to deliver fitness and art and craft sessions for local older women to improve their well-being and reduce isolation.

Garfield Weston Foundation- Contribution towards the centre running costs

LCVS Community Impact Fund - 'Wonderful ways to well-being project' to include benefits of exercise, laughter, learning, creating, volunteering and socialising through crafts and exercise

Liverpool City Council Community Resources Grant - Contribution towards core activities and salaries.

National Lottery Community Fund - Contribution towards the "Together Tuesday" activities and salaries and running costs.

Skelton Charity- Contribution towards the volunteer project hub.

9. Related parties

There were no material related party transactions during the year which require disclosure.
(2024: None)

10. Operating lease commitments

At the reporting end date, the charity had no commitments for future lease payments under non-cancellable operating leases (2024: £nil).

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 503964

Accounts

THE ORRELL PARK DISTRICT & COMMUNITY ASSOCIATION

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024**

Charity Registration No. 503964

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

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THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The Trustees are pleased to present their annual report for the year ended 31st March 2024.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

Constitution and objects

The principal activities of the charity are the promotion of older people activities, adult education and enhancing peoples lives in the local area.

The Community Centre offers an accessible, welcoming and friendly venue with a wide range of activities such as: senior citizens groups, health and well-being events, learning circles, informal learning, senior citizens social activities, craft groups, arts/IT projects, light exercise sessions, signposting service, user groups, a meeting place and community resource for all local residents groups.

During the year the charity has obtained grants from the local authority, The National Lottery Fund and LCVS Community Impact Fund for core costs and has continued with its main activities the results of which can be seen in the following statements. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit

The Trustees are aware of the Charity Commission guidance on public benefit. The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above and the Trustees are therefore of the view that the charity satisfies the criteria laid down to meet the public benefit test.

ACHIEVEMENTS AND PERFORMANCE

During this year the organisation has continued to provide activities as outlined in its aims and objectives.

As well as ongoing work the organisation has trialled new activities. The staff have continued to conduct its monitoring and evaluation procedures through observations, focus groups and questionnaires. This allows us to meet the local community's changing needs as well as meeting our outputs and outcomes required by our funders.

A grant was obtained to refurbish a new comfortable, accessible room for volunteers complete with new furniture, decoration and coffee making facilities.

The organisation is in the second year of a three year National Lottery Fund grant as well as support from Liverpool City Council Funding

FINANCIAL REVIEW

Total income for the year was £73,141 (2023: £73,925) of which £70,589 (2023: £72,735) related to funding for projects upon which restrictions are placed.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Total expenditure for the year was £81,289 (2023: £78,813), leaving a deficit for the year of £8,148 (2023: Deficit £4,888).

At 31st March 2024 the charity's reserves stood at £287,537 (2023: £295,685) of which £24,912 (2023: £30,188) represented restricted funds.

RISK MANAGEMENT

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

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £262,625 (2023: £265,497) of which £230,229 (2023: £235,260) is represented by fixed assets, leaving surplus free reserves of £32,396 (2023: surplus £30,237). The charity company has set aside designated funds of £28,174 which comprises redundancy costs of £21,627 Fund & three months running costs (without salary costs) £6,548.

PLANS FOR THE FUTURE

The organisation aims to meet all the criteria and planned outcomes of the National Lottery Fund grant as well other smaller grants. We will continue look at sustainability and volunteer recruitment and support.

We look forward to marking our 50th year at the end of 2024 with events and activities to celebrate this milestone achievement.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of New Trustees:

Applications for trusteeship are sought by personal recommendation of existing trustees or users of the charity's facilities. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

Induction and Training of new trustees

New trustees receive information regarding the charity including previous years financial information, officers' reports, and organisational structure. They obtain training by experience of various functional committee meetings.

**THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Name The Orrell Park & District Community Association

Charity Number 503964

Address & Office 6 Moss Lane
Orrell Park
Liverpool
L9 8AJ

Trustees Trustees at the time of signing of the report and trustees during the year
C. Atkinson
L. Hughes
J. Manwell
M. Manwell
R. Nuttall
L Nuttall

Independent Examiner Ying Huang ACCA
LCVS,
151 Dale Street,
Liverpool,
L2 2AH

Bankers Natwest
Aintree, Black Bull Branch
Corner of Longmoor Land and Cedar Road
Liverpool
L9 8AJ

Signed on behalf of the Trustees

.....
Ruth Nuttall

Date: 22.10.24

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION**

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on pages 5 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 needed. It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

- d. to keep accounting records in accordance with section 130 of the Charities Act;
- e. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name: **Ying Huang**



Relevant professional qualification or body: **ACCA**

Address: **LCVS 151 Dale Street, L2 2AH**

Dated:05/11/2024.....

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Gifts & Donations	2a	827	-	827	
Charitable Activities	2b	955	70,589	71,544	72,921
Investments	2c	220	-	220	71
Other Income	2d	550	-	550	933
		-----	-----	-----	-----
Total income		2,552	70,589	73,141	73,925
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	3	5,424	75,865	81,289	78,813
		-----	-----	-----	-----
Total expenditure		5,424	75,865	81,289	78,813
		-----	-----	-----	-----
Net (expenditure), net movement in funds		(2,872)	(5,276)	(8,148)	(4,888)
		-----	-----	-----	-----
Total funds brought forward	8, 9	265,497	30,188	295,685	300,573
		-----	-----	-----	-----
Total funds carried forward	8, 9	262,625	24,912	287,537	295,685
		=====	=====	=====	=====

The notes on pages 7 to 15 form part of these accounts.

All the above amounts relate to continuing activities of the charity.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	31 st March 2024		31 st March 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		232,105		237,632
Current assets					
Debtors	5	485		242	
Cash at bank and in hand		56,943		59,607	
			57,428		59,849
Current liabilities					
Creditors: amounts falling due within one year	6	(1,996)		(1,796)	
Total assets less current liabilities			55,432		58,053
Net assets			287,537		295,685
Funds:					
Unrestricted funds	7, 8		262,625		265,497
Restricted funds	7, 9		24,912		30,188
			287,537		295,685

The financial statements were:

Approved by Trustees on 22.10.24, and signed on their behalf by:

.....
Ruth Nuttall
Trustee

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

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

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

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

Going concern

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

Fund accounting

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

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

Income recognition

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

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

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

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

Other Income relates to rental income and gains on disposal of tangible asset and is recognised when the amount is certain.

Commitments under non-cancellable operating leases

Commitments under non-cancellable operating leases are charged to the Statement of Financial Activities when payable.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Fixed Assets

Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Freehold Property	2% per annum straight line basis
Computer Equipment	20% per annum reducing balance basis
Plant & Machinery	20% per annum reducing balance basis
Fixtures and Fittings	20% per annum reducing balance basis

Expenditure recognition

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

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

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

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

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

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

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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

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

Taxation

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

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

2. Income and endowments from

a. Donations and Legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations	827	-	827	-
	=====	=====	=====	=====
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable activities				
Charles Brotherton	-	225	225	450
Classes	955	-	955	32
Elizabeth Rathbone Trust	-	-	-	1,500
Garfield Weston	-	-	-	10,000
LCC Mayoral Fund	-	-	-	300
Liverpool City Council – Community Resources Grant	-	5,000	5,000	-
LCVS Community Impact Fund	-	1,500	1,500	1,000
LCVS Skelton Charity	-	985	985	-
Liverpool City Council	-	-	-	5,000
National Lottery Fund	-	62,879	62,879	54,485
Refreshments	-	-	-	154
	-----	-----	-----	-----
	955	70,589	71,544	72,921
	=====	=====	=====	=====

Income from Charitable Activities in 2023 comprised £186 unrestricted funds & £72,735 related to restricted funds.

c. Investments	£	£	£	£
Bank Interest	220	-	220	71
	=====	=====	=====	=====

Income from investments in 2023 related wholly to unrestricted funds

d. Other Income	£	£	£	£
Rent Income	550	-	550	633
Bank Compensation	-	-	-	300
	-----	-----	-----	-----
	550	-	550	933
	=====	=====	=====	=====

Other Income for 2023 related wholly to unrestricted funds.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

3. Expenditure on charitable activities

Direct Charitable Expenditure	Support & Governance Costs	Total 2024	Total 2023
£	£	£	£
76,997	4,292	81,289	78,813
=====	=====	=====	=====

a. analysed as follows:

	2024	2023
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	53,533	50,485
Pension	1,001	511
Premises Cost	4,448	6,147
Exercise	500	-
Rent, Rates & Telephone	1,841	1,249
Utilities	7,357	3,713
Grants	2,791	1,714
Consultancy Fees	-	3,200
Other Running Costs	-	305
Depreciation	5,526	5,430
	-----	-----
	76,997	72,754
	-----	-----
<i>Support & governance costs:</i>		
Insurance	1,213	1,589
Training	415	1,200
Stationery	299	950
Sundries	15	100
Payroll fees	563	508
Volunteer Expenses	677	475
Interest	-	39
Loss on disposal of Fixed Asset	-	138
Accountancy	1,110	1,060
	-----	-----
	4,292	6,059
	-----	-----
Total expenditure on charitable activities	81,289	78,813
	=====	=====

£75,865 (2023: £73,583) of the above expenditure is restricted expenditure.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

b. Staff Costs

	2024	2023
	£	£
Gross wages and salaries	53,549	50,485
Pension	985	511
	-----	-----
	54,534	50,996
	=====	=====

c. Particulars of employees:

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

	2024	2023
Administration	2	2
	-----	-----
	2	2
	=====	=====

No out-of-pocket expenses were reimbursed to Trustees in the year (2022: £nil)

4. Tangible fixed assets

	Freehold Property	Plant & Machinery	Computer Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£	£
Balance at 1 st April 2023	250,000	6,654	2,920	20,684	280,258
Additions	-	-	-	-	-
	-----	-----	-----	-----	-----
Balance at 31st March 2024	250,000	6,654	2,920	20,684	280,258
	=====	=====	=====	=====	=====
Depreciation:					
Balance at 1 st April 2023	15,000	6,627	1,293	19,706	42,626
Charge for the year	5,000	6	325	196	5,527
	-----	-----	-----	-----	-----
Balance at 31st March 2024	20,000	6,633	1,618	19,902	48,153
	=====	=====	=====	=====	=====
Balance at 31st March 2024	230,000	21	1,302	782	232,105
	=====	=====	=====	=====	=====
Balance at 31 st March 2023	235,000	27	1,627	978	237,632
	=====	=====	=====	=====	=====

5. Debtors

	2024	2023
	£	£
Prepayments	485	242
	=====	=====

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other Creditors	550	609
Accruals	1,446	1,187
	-----	-----
	1,996	1,796
	=====	=====

7. Analysis of Net Assets between Funds

Year end 2024	Freehold Property	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	230,000	229	32,396	262,625
	-----	-----	-----	-----
	230,000	229	32,396	262,625
	-----	-----	-----	-----
Restricted Funds				
Charles Brotherton	-	-	721	721
LCVS Community Impact Fund	-	-	1,500	1,500
Liverpool City Council – Community resources grant	-	-	61	61
National Lottery Fund	-	1,876	20,754	22,630
	-----	-----	-----	-----
	-	1,876	23,036	24,912
	-----	-----	-----	-----
Totals	230,000	2,105	55,432	287,537
	=====	=====	=====	=====
Year end 2023	Freehold Property	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	235,000	260	30,236	265,497
	-----	-----	-----	-----
	235,000	260	30,236	265,497
	-----	-----	-----	-----
Restricted Funds				
Charles Brotherton	-	-	802	802
Elizabeth Rathbone Trust	-	-	1,500	1,500
Garfield Weston	-	-	2,116	2,116
National Lottery Fund	-	2,372	23,398	25,769
	-----	-----	-----	-----
	-	2,372	27,816	30,188
	-----	-----	-----	-----
Totals	235,000	2,632	58,052	295,685
	=====	=====	=====	=====

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

8. Unrestricted Funds

Year end 2024	Reserves at Beginning of year £	Movements in the Year			Reserves at End of Year £
		Income £	Expenditure £	Transfer £	
General Fund	3,151	2,552	(424)	(828)	4,451
Designated Fund	27,346	-	-	828	28,174
Fixed Assets	235,000	-	(5,000)	-	230,000
	<u>265,497</u>	<u>2,552</u>	<u>5,424</u>	<u>-</u>	<u>262,625</u>
	=====	=====	=====	=====	=====

Year end 2023	Reserves at Beginning of year £	Movements in the Year			Reserves at End of Year £
		Income £	Expenditure £	Transfer £	
General Fund	7,588	1,190	(230)	(5,397)	3,151
Designated Fund	21,949	-	-	5,397	27,346
Fixed Assets	240,000	-	(5,000)	-	235,000
	<u>269,537</u>	<u>1,190</u>	<u>(5,230)</u>	<u>-</u>	<u>265,497</u>
	=====	=====	=====	=====	=====

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

Designated Fund – comprises a provision for redundancy costs of £21,627 Fund & three months running costs (without salary costs) £6,548.

Fixed Assets - Fund represented in the freehold property.

9. Restricted Funds

Year end 2024	Reserves at Beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
Charles Brotherton	803	225	(307)	721
Elizabeth Rathbone Trust	1,500	-	(1,500)	-
Garfield Weston	2,116	-	(2,116)	-
LCVS Community Impact Fund	-	1,500	-	1,500
LCVS Skelton Charity	-	985	(985)	-
Liverpool City Council – Community Resources Grant	-	5,000	(4,939)	61
National Lottery Fund	25,769	62,879	(66,018)	22,630
	<u>30,188</u>	<u>70,589</u>	<u>(75,865)</u>	<u>24,912</u>
	=====	=====	=====	=====

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Year end 2023	Reserves at Beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
Charles Brotherton	456	450	(103)	803
Elizabeth Rathbone Trust	-	1,500	-	1,500
Garfield Weston	-	10,000	(7,884)	2,116
LCC Mayoral Fund	-	300	(300)	-
LCVS Community Impact Fund	-	1,000	(1,000)	-
Liverpool City Council – Community resources grant	-	5,000	(5,000)	-
National Lottery Fund	28,578	54,485	(57,294)	25,769
Steve Morgan	2,002	-	(2,002)	-
	-----	-----	-----	-----
	31,036	72,735	(73,583)	30,188
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes

Charles Brotherton - Contribution towards core activities.

Elizabeth Rathbone Trust - Contribution towards a physical trainer and art and craft facilitator to deliver fitness and art and craft sessions for local older women to improve their well-being and reduce isolation.

Garfield Weston - Contribution towards the centre running costs

LCC Mayoral Fund - Ace Your Space – Creating Autumnal garden wreaths – resources
Gentle Exercise – to pay for fitness instructor sessions

LCVS Community Impact Fund - 'Wonderful ways to well-being project' to include benefits of exercise, laughter, learning, creating, volunteering and socialising through crafts and exercise

LCVS Skelton Charity- Contribution towards the volunteer project hub

Liverpool City Council Community Resources Grant - Contribution towards core activities and salaries.

National Lottery Fund - Contribution towards the "Together Tuesday" activities and salaries and running costs.

Steve Morgan - Contribution towards salaries.

9. Related parties

There were no related party transactions in the year, neither in the prior year.

10. Operating lease commitments

At the reporting end date, the charity had no commitments for future lease payments under non-cancellable operating leases (2023: £nil).

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 503964

Accounts

THE ORRELL PARK DISTRICT & COMMUNITY ASSOCIATION

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023**

Charity Registration No. 503964

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

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THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees are pleased to present their annual report for the year ended 31st March 2023.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

Constitution and objects

The principal activities of the charity are the promotion of older people's activities, adult education and enhancing people's lives in the area.

The Community Centre offer an accessible, welcoming and friendly venue with a wide range of activities such as: senior citizens groups, health and well-being events, learning circles, adult and education classes, informal learning, senior citizens social activities, craft groups, arts/IT projects, light exercise sessions, signposting service, user groups and a meeting place and community resource for local resident's groups.

During the year the charity has obtained grants from the local authority for core costs and has continued with its main activities the results of which can be seen in the following statements. We have referred to the guidance contained in the Charity Commissioner's general guidance when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit

The Trustees are aware of the Charity Commission guidance on public benefit. The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above and the Trustees are therefore of the view that the charity satisfies the criteria laid down to meet the public benefit test.

ACHIEVEMENTS AND PERFORMANCE

During this year the organisation was able to start re-building its services after the Covid 19 pandemic. All but a few of our activities were successfully resumed as well as trialling new activities to meet the local community's changing needs. The local community really started to re-engage with centre activities again.

As part of the final year of a 3-year National Lottery Fund Grant, LCVS were engaged to carry out an evaluation of the organisation and its services. The evaluation involved observations, interviews with participants, staff, volunteers, and focus groups. Surveys were distributed to participants, partners, staff, and volunteers. The evaluation showed 'a high satisfaction rate among centre users. The evaluation also gave users the opportunity to be involved and share ideas for future provision at the centre.

In January 2023 the National Lottery Fund agreed to support the organisation with another three year grant.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Total income for the year was £73,925 (2022: £59,233) of which £72,735 (2022: £58,901) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £78,813 (2022: £68,669), leaving a deficit for the year of £4,888 (2022: Deficit £9,436).

At 31st March 2023 the charity's reserves stood at £295,685 (2022: £300,573) of which £30,188 (2022: £31,036) represented restricted funds.

RISK MANAGEMENT

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

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months running costs should no further funding be received.

At the year-end the total of unrestricted funds £265,497 (2022: £269,537) from which £235,000 (2022: £240,000) are represented as fixed assets and designated reserve fund £27,346 (£20,518 for redundancy provision and £6,828 for running costs).

PLANS FOR THE FUTURE

The organisation aims to meet all the criteria and planned outcomes of the National Lottery Fund grant as well other smaller grants. We will continue look at sustainability and volunteer recruitment and support.

In terms of sustainability, funding both revenue and capital will be high on the agenda for continuous development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of New Trustees:

Applications for trusteeship are sought by personal recommendation of existing trustees or users of the charity's facilities. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee.

Induction and Training of new trustees

New trustees receive information regarding the charity including previous years financial information, officers' reports, and organisational structure. They obtain training by experience of various functional committee meetings.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name The Orrell Park & District Community Association

Charity Number 503964

Address & Office 6 Moss Lane
Orrell Park
Liverpool
L9 8AJ

Trustees Trustees at the time of signing of the report and trustees during the year
Mr. J. Manwell
Rev. L Nuttall
Mrs. M. Manwell
Mrs. R. Nuttall
L. Hughes
Mrs. C. Atkinson

Independent Examiner Paula Sanchez ACCA
c/o LCVS,
151 Dale Street,
Liverpool,
L2 2AH

Bankers Natwest
Aintree, Black Bull Branch
Corner of Longmoor Land and Cedar Road
Liverpool
L9 8AJ

Signed on behalf of the Trustees


.....
Ruth Nuttall

Date: 31/3/23

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 5 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 needed. It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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



Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

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

Dated: **19th September 2023**

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Charitable Activities	2a	186	72,735	72,921	58,901
Bank Interest	2b	71	-	71	330
Bank Interest	2c	933	-	933	2
		-----	-----	-----	-----
Total income		1,190	72,735	73,925	59,233
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	3	5,230	73,583	78,813	68,669
		-----	-----	-----	-----
Total expenditure		5,230	73,583	78,813	68,669
		-----	-----	-----	-----
Net expenditure, net movement in funds		(4,040)	(848)	(4,888)	(9,436)
		-----	-----	-----	-----
Total funds brought forward	8, 9	269,537	31,036	300,573	310,009
		-----	-----	-----	-----
Total funds carried forward	8, 9	265,497	30,188	295,685	300,573
		=====	=====	=====	=====

The notes on pages 8 to 16 form part of these accounts.


All the above amounts relate to continuing activities of the charity.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		2,632		1,012
Freehold property	4		235,000		240,000
Current assets					
Debtors	5	242		-	
Cash at bank and in hand		59,606		61,667	
		-----		-----	
		59,848		61,667	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,796)		(2,106)	
		-----		-----	
Total assets less current liabilities			58,052		59,561
			-----		-----
Net assets			295,684		300,573
			=====		=====
Funds:					
Unrestricted funds	7, 8		265,496		269,537
Restricted funds	7, 9		30,188		31,036
			-----		-----
			295,684		300,573
			=====		=====

The financial statements were:

Approved by Trustees on 5/9/23, and signed on their behalf by:

.....


Ruth Nuttall
 Trustee

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

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

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

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

Going concern

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

Fund accounting

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

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

Income recognition

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

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

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

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

Other Income relates to rental income and gains on disposal of tangible asset and is recognised when the amount is certain.

Commitments under non-cancellable operating leases

Commitments under non-cancellable operating leases are charged to the Statement of Financial Activities when payable.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Fixed Assets

Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Freehold Property	2% per annum straight line basis
Computer Equipment	20% per annum reducing balance basis
Plant & Machinery	20% per annum reducing balance basis
Fixtures and Fittings	20% per annum reducing balance basis

Expenditure recognition

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

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

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

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

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

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

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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

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

Taxation

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

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2. Income and endowments from

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Charitable activities				
Charles Brotherton	-	450	450	-
Classes	32	-	32	-
Elizabeth Rathbone Trust	-	1,500	1,500	-
Garfield Weston	-	10,000	10,000	-
LCC Mayoral Fund	-	300	300	-
LCVS Community Impact Fund	-	1,000	1,000	-
Steve Morgan	-	-	-	1,666
Liverpool City Council	-	5,000	5,000	5,000
National Lottery Fund	-	54,485	54,485	52,235
Refreshments	154	-	154	-
	----- 186 =====	----- 72,735 =====	----- 72,921 =====	----- 58,901 =====

Income from Charitable Activities in 2022 related wholly to restricted funds.

b. Investments	£	£	£	£
Bank Interest	71	-	71	2
	=====	=====	=====	=====

Income from investments in 2022 related wholly to unrestricted funds

c. Other Income	£	£	£	£
Rent Received	633	-	633	330
Bank Compensation	300	-	300	-
	----- 933 =====	----- - =====	----- 933 =====	----- 330 =====

Other Income for 2022 related wholly to unrestricted funds.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

3. Expenditure on charitable activities

Direct Charitable Expenditure	Support & Governance Costs	Total 2023	Total 2022
£	£	£	£
72,754	6,059	78,813	68,669
=====	=====	=====	=====

a. analysed as follows:

	2023	2022
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	50,485	49,729
Pension	511	503
Premises Cost	6,147	5,398
Rent, Rates & Telephone	1,249	1,069
Utilities	3,713	761
Grants	1,714	-
Consultancy Fees	3,200	-
Other Running Costs	305	568
Depreciation	5,430	5,171
	72,754	63,199
	-----	-----
<i>Support & governance costs:</i>		
Insurance	1,589	1,556
Training	1,200	1,855
Stationery	950	306
Sundries	100	26
Payroll fees	508	497
Volunteer Expenses	475	-
Interest	39	-
Loss on disposal of Fixed Asset	138	-
Accountancy	1,060	1,230
	6,059	5,470
	-----	-----
Total expenditure on charitable activities	78,813	68,669
	=====	=====

£73,583 (2022: £63,643) of the above expenditure is restricted expenditure.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

b. Staff Costs

	2023	2022
	£	£
Gross wages and salaries	50,485	49,729
Pension	511	503
	-----	-----
	50,996	50,232
	=====	=====

c. Particulars of employees:

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

	2023	2022
Administration	2	2
	-----	-----
	2	2
	=====	=====

No out-of-pocket expenses were reimbursed to Trustees in the year (2022: £nil)

4. Tangible fixed assets

	Freehold Property	Plant & Machinery	Computer Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£	£
Balance at 1 st April 2022	250,000	6,654	14,939	19,945	291,538
Additions	-	-	1,450	739	2,189
Disposals	-	-	(13,469)	-	(13,469)
	-----	-----	-----	-----	-----
Balance at 31st March 2023	250,000	6,654	2,920	20,684	280,258
	=====	=====	=====	=====	=====
Depreciation:					
Balance at 1 st April 2022	10,000	6,620	14,368	19,538	50,526
Charge for the year	5,000	6	256	168	5,430
Disposals	-	-	(13,331)	-	(13,331)
	-----	-----	-----	-----	-----
Balance at 31st March 2023	15,000	6,626	1,293	19,706	42,626
	=====	=====	=====	=====	=====
Balance at 31st March 2023	235,000	28	1,627	978	237,632
	=====	=====	=====	=====	=====
Balance at 31 st March 2022	240,000	34	571	407	241,012
	=====	=====	=====	=====	=====

5. Debtors

	2023	2022
	£	£
Prepayments	242	-
	=====	=====

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	609	570
Accruals	1,187	1,536
	-----	-----
	1,796	2,106
	=====	=====

7. Analysis of Net Assets between Funds

Year end 2023	Freehold Property	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	235,000	260	30,236	265,496
	-----	-----	-----	-----
	235,000	260	30,236	265,496
	-----	-----	-----	-----
Restricted Funds				
Charles Brotherton	-	-	802	802
Elizabeth Rathbone Trust	-	-	1,500	1,500
Garfield Weston	-	-	2,116	2,116
National Lottery Fund	-	2,372	23,398	25,769
	-----	-----	-----	-----
	-	2,372	27,816	30,188
	-----	-----	-----	-----
Totals	235,000	2,632	58,052	295,684
	=====	=====	=====	=====

Year end 2022	Freehold Property	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£	£
Unrestricted Funds				
General Fund	240,000	1,012	28,525	269,537
	-----	-----	-----	-----
	240,000	1,012	28,525	269,537
	-----	-----	-----	-----
Restricted Funds				
Charles Brotherton	-	-	456	456
National Lottery Fund	-	-	28,578	28,578
Steve Morgan	-	-	2,002	2,002
	-----	-----	-----	-----
	-	-	31,036	31,036
	-----	-----	-----	-----
Totals	240,000	1,012	59,561	300,573
	=====	=====	=====	=====

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

8. Unrestricted Funds

Year end 2023	Funds at Beginning of year £	Movements in the Year			Funds at End of Year £
		Income £	Expenditure £	Transfer £	
General Fund	7,588	1,190	(231)	(5,397)	3,150
Designated Fund	21,949	-	-	5,397	27,346
Fixed Assets	240,000	-	(5,000)	-	235,000
	269,537	1,190	(5,231)	-	265,496

Year end 2022	Funds at Beginning of year £	Movements in the Year			Funds at End of Year £
		Income £	Expenditure £	Transfer £	
General Fund	16,578	332	(26)	(9,296)	7,588
Designated Fund	12,653	-	-	9,296	21,949
Fixed Assets	245,000	-	(5,000)	-	240,000
	274,231	332	(5,026)	-	269,537

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

Designated Fund – Fund to cover redundancy payments & three months running costs (without salary costs)

Fixed Assets - Fund represented in the freehold property.

9. Restricted Funds

Year end 2023	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
Charles Brotherton	456	450	(103)	803
Elizabeth Rathbone Trust	-	1,500	-	1,500
Garfield Weston	-	10,000	(7,884)	2,116
LCC Mayoral Fund	-	300	(300)	-
LCVS Community Impact Fund	-	1,000	(1,000)	-
Liverpool City Council – Community resources grant	-	5,000	(5,000)	-
National Lottery Fund	28,578	54,485	(57,294)	25,769
Steve Morgan	2,002	-	(2,002)	-
	31,036	72,735	(73,583)	30,188

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 503964

Accounts

THE ORRELL PARK DISTRICT & COMMUNITY ASSOCIATION

**ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022**

Charity Registration No. 503964

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

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THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees are pleased to present their annual report for the year ended 31st March 2022.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

Constitution and objects

The principal activities of the charity are the promotion of older people's activities, adult education and enhancing people's lives in the area.

The Community Centre offer an accessible, welcoming and friendly venue with a wide range of activities such as: senior citizens groups, health and well-being events, learning circles, adult and education classes, informal learning, senior citizens social activities, craft groups, arts/IT projects, light exercise sessions, signposting service, user groups and a meeting place and community resource for local resident's groups.

During the year the charity has obtained grants from the local authority for core costs and has continued with its main activities the results of which can be seen in the following statements. We have referred to the guidance contained in the Charity Commissioner's general guidance when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit

The Trustees are aware of the Charity Commission guidance on public benefit. The work of the charity and the funds it raises are wholly directed towards furthering the aims and objectives set out above and the Trustees are therefore of the view that the charity satisfies the criteria laid down to meet the public benefit test.

ACHIEVEMENTS AND PERFORMANCE

During this year the organisation was still feeling the effects of Covid 19 and were unable to run centre-based activities for several months during periods of enforced lockdowns or government/local restrictions. On-line and outdoor activities continued during these periods.

The community centre had been badly affected by being left empty for long periods and extensive repairs were needed. Again, due to social distancing requirements this left a small part of the building unusable for part of the year. We addressed these issues by running smaller groups at first. Since restrictions were lifted we have been able to provide an activity program for the centre and continued to rebuild our services post pandemic.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

FINANCIAL REVIEW

Total income for the year was £59,233 (2021: £77,815) of which £58,901 (2021: £77,643) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £68,669 (2021: £65,562), leaving a deficit for the year of £9,436 (2021: surplus £12,253).

At 31st March 2022 the charity's reserves stood at £300,573 (2021: £310,009) of which £31,036 (2021: £35,778) represented restricted funds.

RISK MANAGEMENT

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

RESERVES POLICY

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months running costs should no further funding be received.

At the year-end the total of unrestricted funds £269,537 (2021: £274,231) from which £240,000 (2021: £245,000) are represented as fixed assets and designated reserve fund £21,949 (£18,713 for redundancy provision and £3,236 for running costs).

PLANS FOR THE FUTURE

Post Covid the Trustees are committed to rebuilding and rebooting our services and activities with a particular emphasis on volunteer recruitment and development.

In terms of sustainability, funding both revenue and capital will be high on the agenda for continuous development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of New Trustees:

Applications for trusteeship are sought by personal recommendation of existing trustees or users of the charity's facilities. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint a trustee

Induction and Training of new trustees

New trustees receive information regarding the charity including previous years financial information, officers' reports and organisational structure. They obtain training by experience of various functional committee meetings.

**THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Name	The Orrell Park & District Community Association
Charity Number	503964
Address & Office	6 Moss Lane Orrell Park Liverpool L9 8AJ
Trustees	Trustees at the time of signing of the report and trustees during the year Mr. J. Manwell Rev. L Nuttall Mrs. M. Manwell Mrs. R. Nuttall L. Hughes Mrs. C. Atkinson
Independent Examiner	Paula Sanchez ACCA c/o LCVS, 151 Dale Street, Liverpool, L2 2AH
Bankers	Natwest Aintree, Black Bull Branch Corner of Longmoor Land and Cedar Road Liverpool L9 8AJ

**THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022**

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the Trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and

prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees


.....

**Ruth Nuttall
Trustee**

Date:

22/11/22

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION**

I report on the accounts of the charity for the year ended 31st March 2022 which are set out on pages 6 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 needed. It is my responsibility to:

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

Basis of independent
examiner's statement

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

Independent examiner's
statement

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

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

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name: **Mrs Paula Sanchez**



Relevant professional qualification or body: **ACCA**

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

Dated: **5th December 2022**

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Restated Total Funds 2021 £
Income and endowments from:					
Grants Received		-	58,901	58,901	77,643
Rental Income		330	-	330	165
Bank Interest		2	-	2	7
Total income		332	58,901	59,233	77,815
Expenditure on:					
Charitable activities	3	5,026	63,643	68,669	65,562
Total expenditure		5,026	63,643	68,669	65,562
Net income/(expenditure), net movement in funds		(4,694)	(4,742)	(9,436)	12,253
Total funds brought forward	7, 8	274,231	35,778	310,009	297,756
Total funds carried forward	7, 8	269,537	31,036	300,573	310,009

The notes on pages 8 to 16 form part of these accounts.


All the above amounts relate to continuing activities of the charity.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	31 st March 2022		Restated 31 st March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		1,012		620
Freehold property	4		240,000		245,000
Current assets					
Cash at bank and in hand			61,667		67,129
Current liabilities					
Creditors: amounts falling due within one year	5		(2,106)		(2,740)
			-----		-----
Total assets less current liabilities			59,561		64,389
			-----		-----
Net assets			300,573		310,009
			=====		=====
Funds:					
Unrestricted funds	6, 7		269,537		274,231
Restricted funds	6, 8		31,036		35,778
			-----		-----
			300,573		310,009
			=====		=====

The financial statements were:

Approved by Trustees on 22/11/22

.....

Ruth Nuttall
Trustee

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

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

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

Going concern

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

Fund accounting

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

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

Income recognition

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

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

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

Income from investment relates to bank interest received and is recognised when the amount is certain. Income received on funds for a specific purpose is allocated to that fund were material.

Other Income relates to rental income and gains on disposal of tangible asset and is recognised when the amount is certain.

Commitments under non-cancellable operating leases

Commitments under non-cancellable operating leases are charged to the Statement of Financial Activities when payable.

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Fixed Assets

Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Freehold Property	2% per annum straight line basis
Computer Equipment	20% per annum reducing balance basis
Plant & Machinery	20% per annum reducing balance basis
Fixtures and Fittings	20% per annum reducing balance basis

Expenditure recognition

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

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

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

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

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

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

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

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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

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

Taxation

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

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2. Income and endowments from

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Charitable activities				
Big Lottery Fund	-	52,235	52,235	52,235
Steve Morgan	-	1,666	1,666	20,208
Liverpool City Council	-	5,000	5,000	5,000
Charles Brotherton	-	-	-	200
	-----	-----	-----	-----
	-	58,901	58,901	77,643
	=====	=====	=====	=====

Income from donations and legacies in 2021 comprised £172 for unrestricted funds and £77,643 related to restricted funds.

b. Investments	£	£	£	£
Bank Interest	2	-	2	7
	=====	=====	=====	=====

Income from charitable activities in 2021 related wholly to unrestricted funds

c. Other Income	£	£	£	£
Rent Received	330	-	330	165
	=====	=====	=====	=====

Other Income for 2021 related wholly to unrestricted funds.

3. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Restated Total 2021 £
	63,199	5,470	68,669	65,562
	=====	=====	=====	=====

a. analysed as follows:

	2022 £	2021 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	49,729	48,766
Pension	503	-
Premises Cost	5,398	5,077
Rent, Rates & Telephone	1,069	1,077
Utilities	761	-
Other Running Costs	568	848
Depreciation	5,171	5,127
	-----	-----
	63,199	60,895
	-----	-----

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

<i>Support & governance costs:</i>	£	£
Insurance	1,556	1,341
Training	1,855	-
Stationery	306	84
Sundries	26	687
Payroll fees	497	569
Accountancy	1,230	1,986
	-----	-----
	5,470	4,667
	-----	-----
Total expenditure on charitable activities	68,669	65,562
	=====	=====

£63,643 (2021: £60,478) of the above expenditure is restricted expenditure.

b. Staff Costs

	2022	2021
	£	£
Gross wages and salaries	49,729	48,766
Pension	503	-
	-----	-----
	50,232	48,766
	=====	=====

c. Particulars of employees:

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

	2022	2021
Administration	2	2
	-----	-----
	2	2
	=====	=====

No out-of-pocket expenses were reimbursed to Trustees in the year (2021: £nil)

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

4. Tangible fixed assets

	Freehold Property	Plant & Machinery	Computer Equipment	Fixtures & Fittings	Total
Cost	£	£	£	£	£
Balance at 1 st April 2021	250,000	6,654	14,469	19,852	290,975
Additions in the year	-	-	470	93	563
	-----	-----	-----	-----	-----
Balance at 31st March 2022	250,000	6,654	14,939	19,945	291,538
	=====	=====	=====	=====	=====
Depreciation:					
Balance at 1 st April 2021	5,000	6,613	14,284	19,458	45,355
Charge for the year	5,000	7	84	80	5,171
	-----	-----	-----	-----	-----
Balance at 31st March 2022	10,000	6,620	14,368	19,538	50,527
	=====	=====	=====	=====	=====
Net Book Value:					
Balance at 31st March 2022	240,000	34	571	407	241,012
	=====	=====	=====	=====	=====
Balance at 31 st March 2021	245,000	41	185	394	245,620
	=====	=====	=====	=====	=====

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	570	550
Accruals	1,536	2,190
Other creditors		
	-----	-----
	2,106	2,740
	=====	=====

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

6. Analysis of Net Assets between Funds

Year end 2022	Freehold Property	Tangible Fixed Assets	Net Current Assets	Transfer	Total
	£	£	£		£
Unrestricted Funds					
General Fund	240,000	1,012	28,525	-	269,537
	240,000	1,012	28,525	-	269,537
Restricted Funds					
Charles Brotherton	-	-	456	-	456
National Lottery Fund	-	-	28,578	-	28,578
Steve Morgan	-	-	2,002	-	2,002
	-	-	31,036	-	31,036
Totals	240,000	1,012	59,561	-	300,573

Year end 2021	Freehold Property	Tangible Fixed Assets	Net Current Assets	Transfer	Restated Total
	£	£	£		£
Unrestricted Funds					
General Fund	245,000	620	25,513	3,098	274,231
	245,000	620	25,513	3,098	274,231
Restricted Funds					
Charles Brotherton	-	-	456	-	456
National Lottery Fund	-	-	34,987	-	34,987
Other Restricted Fund	-	-	3,098	(3,098)	-
Steve Morgan	-	-	335	-	335
	-	-	38,876	(3,098)	35,778
Totals	245,000	620	64,389	-	310,009

7. Unrestricted Funds

Movements in the Year

Year end 2022	Funds at Beginning of year	Income	Expenditure	Transfer	Funds at End of Year
	£	£	£	£	£
General Fund	16,578	332	(26)	(9,296)	7,588
Designated Fund	12,653	-	-	9,296	21,949
Fixed Assets	245,000	-	(5,000)	-	240,000
	274,231	332	(5,026)	-	269,537

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Movements in the Year

Year end 2021	Funds at Beginning of year £	Income £	Expenditure £	Transfer £	Restated Funds at End of Year £
General Fund	13,308	172	-	3,098	16,578
Designated Fund	12,653				12,653
Fixed Assets	250,000	-	(5,000)	-	245,000
	<u>275,961</u>	<u>172</u>	<u>(5,000)</u>	<u>-</u>	<u>274,231</u>

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

Designated Fund – Fund to cover redundancy payments & three months running costs (without salary costs)

Fixed Assets - Fund represented in the freehold property.

8. Restricted Funds

Movements in the Year

Year end 2022	Funds at Beginning of Year £	Income £	Expenditure £	Transfer £	Funds at End of Year £
Charles Brotherton	456	-	-	-	456
Liverpool City Council – Community resources grant	-	5,000	(5,000)	-	-
National Lottery Fund	34,987	52,235	(58,643)	-	28,578
Steve Morgan	335	1,666	-	-	2,002
	<u>35,778</u>	<u>58,901</u>	<u>(63,643)</u>	<u>-</u>	<u>31,036</u>

Movements in the Year

Year end 2021	Funds at Beginning of Year £	Income £	Expenditure £	Transfer £	Restated Funds at End of Year £
Charles Brotherton	456	-	-	-	456
National Lottery Fund	13,725	52,235	(30,973)	-	34,987
Other Restricted Fund	7,229	25,406	(29,589)	(3,098)	-
Steve Morgan	335	-	-	-	335
	<u>21,795</u>	<u>77,643</u>	<u>(60,562)</u>	<u>(3,098)</u>	<u>35,778</u>

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes

THE ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Charles Brotherton – Contribution towards core activities.

Liverpool City Council– Contribution towards core activities and salaries.

National Lottery Fund– Contribution towards the “Together Tuesday” activities and salaries and running costs.

Steve Morgan – Contribution towards salaries.

9. Related parties

There were no related party transactions in the year.

10. Operating lease commitments

At the reporting end date, the charity had no commitments for future lease payments under non-cancellable operating leases (2021: £nil).

10. Prior year adjustment

In the past the freehold has not been depreciated and in compliance with the SORP and the accounting standards in this financial statements depreciation is included at 2% on straight line basis

Balance sheet	£
Net assets reported at 31 st March 2021	315,009
Depreciation for freehold	(5,000)
Net assets restated at 31 st March 2021	310,009

Statement of Financial Activities

Net income reported at 31 st March 2021	17,253
Depreciation charge	(5,000)
Net income reported restated at 31 st March 2021	12,253

THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION

England & Wales - Charity number 503964

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION

Musker & Garrett Limited
Chartered Accountants
Edward House
North Mersey Business Centre
Knowsley Industrial Park
Liverpool
Merseyside
L33 7UY

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

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**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Principal activities & review

The principal activities of the charity are the promotion of older peoples activities, adult education and enhancing peoples lives in the local area.

The Community Centre offers an accessible, welcoming and friendly venue with a wide range of activities such as: Over 50s group, health/well-being events, learning circles, adult education classes, senior citizens social activities, mental health drop-ins, craft groups, arts/IT projects, light exercise sessions, signposting service, user groups and a meeting place and community resource for local residents groups.

During the year the charity has obtained grants from the local authorities for core costs and has continued with its main activities the results of which can be seen in the following statements. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

During the year grants received from Local Authorities and Institutions increased by £10,933 compared with the previous year (see note 3 to the financial statements). The association's governance costs remained constant and the charitable activities decreased by £1,638. This together with the increase in grants mentioned above resulted in Net Income Resources amounting to £17,253 compared with Net Expenditure Resources of £8,383 in the previous year.

FINANCIAL REVIEW

Reserves policy

The trustees plan to hold approximately three months unrestricted expenditure as free reserves. Free reserves are defined as the total unrestricted funds less the carrying value of Land and Buildings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Applications for trusteeship are sought by the personal recommendation of existing trustees or users of the charity's facilities. A trustee is appointed at a general meeting having been recommended by a serving trustee and appropriate notice to members eligible to vote has been given. A simple majority of members eligible to vote is required to appoint the trustee.

Induction and training of new trustees

New trustees receive information regarding the charity including previous years financial information, officers reports and organisational structure. They obtain training by experience of various functional committee meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

503964

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021**

Principal address

6 Moss Lane
Orrell Park
Liverpool
Merseyside
L9 8AJ

Trustees

Mrs M B Manwell
J D Manwell
Reverend L Nuttall
Mrs R W Nuttall
L Hughes
Mrs C A Atkinson

Independent Examiner

R Musker FCA
Institute of Chartered Accountants in England and Wales
Musker & Garrett Limited
Chartered Accountants
Edward House
North Mersey Business Centre
Knowsley Industrial Park
Liverpool
Merseyside
L33 7UY

Approved by order of the board of trustees on 16 December 2021 and signed on its behalf by:

Mrs R W Nuttall - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

Independent examiner's report to the trustees of Orrell Park & District Community Association

I report to the charity trustees on my examination of the accounts of Orrell Park & District Community Association (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R Musker FCA
Institute of Chartered Accountants in England and Wales
Musker & Garrett Limited
Chartered Accountants
Edward House
North Mersey Business Centre
Knowsley Industrial Park
Liverpool
Merseyside
L33 7UY

16 December 2021

ORRELL PARK & DISTRICT COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grants received	3	-	77,643	77,643	66,710
Other trading activities	2	172	-	172	3,164
Total		172	77,643	77,815	69,874
EXPENDITURE ON					
Raising funds					
Raising funds		-	84	84	112
Charitable activities					
Grants received		-	186	186	-
Charitable activities		-	60,292	60,292	61,379
Total		-	60,562	60,562	61,491
NET INCOME		172	17,081	17,253	8,383
RECONCILIATION OF FUNDS					
Total funds brought forward		275,961	21,795	297,756	289,373
TOTAL FUNDS CARRIED FORWARD		276,133	38,876	315,009	297,756

The notes form part of these financial statements

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

BALANCE SHEET

31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	250,238	382	250,620	250,747
CURRENT ASSETS					
Cash at bank and in hand		25,895	41,234	67,129	49,089
CREDITORS					
Amounts falling due within one year	7	-	(2,740)	(2,740)	(2,080)
NET CURRENT ASSETS		25,895	38,494	64,389	47,009
TOTAL ASSETS LESS CURRENT LIABILITIES		276,133	38,876	315,009	297,756
NET ASSETS		276,133	38,876	315,009	297,756
FUNDS					
Unrestricted funds	8			276,133	275,961
Restricted funds				38,876	21,795
TOTAL FUNDS				315,009	297,756

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2021 and were signed on its behalf by:

R W Nuttall - Trustee

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure includes the costs of service delivery and depreciation of related assets.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

The charity uses the cost model for land and buildings held.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Bank interest	7	32
Rent received	165	1,373
Other charitable income	-	1,759
	<u>172</u>	<u>3,164</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants	<u>77,643</u>	<u>66,710</u>

	2021	2020
	£	£
Liverpool City Council CRU - Utilities	5,000	5,000
Big Lottery Fund - Reaching Communities Revenue Costs	52,235	26,118
Age Concern	-	600
Steve Morgan Foundation	20,208	24,792
Charles Brotherton Trust	200	200
Garfield Weston Foundation	-	10,000
	<u>77,643</u>	<u>66,710</u>

4. 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.

Trustees' expenses

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

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020 and 31 March 2021	<u>250,000</u>	<u>6,654</u>	<u>19,852</u>	<u>14,469</u>	<u>290,975</u>
DEPRECIATION					
At 1 April 2020	-	6,605	19,373	14,250	40,228
Charge for year	-	8	85	34	127
At 31 March 2021	-	<u>6,613</u>	<u>19,458</u>	<u>14,284</u>	<u>40,355</u>
NET BOOK VALUE					
At 31 March 2021	<u>250,000</u>	<u>41</u>	<u>394</u>	<u>185</u>	<u>250,620</u>
At 31 March 2020	<u>250,000</u>	<u>49</u>	<u>479</u>	<u>219</u>	<u>250,747</u>

Included in cost or valuation of land and buildings is freehold land of £250,000 (2020 - £250,000) which is not depreciated.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	3
Taxation and social security	550	-
Other creditors	2,190	2,077
	<u>2,740</u>	<u>2,080</u>

8. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	263,309	172	263,481
Designated fund	12,652	-	12,652
	<u>275,961</u>	<u>172</u>	<u>276,133</u>
Restricted funds			
Other Restricted Fund	8,070	(4,181)	3,889
Big Lottery Fund - Revenue Costs	13,725	21,262	34,987
	<u>21,795</u>	<u>17,081</u>	<u>38,876</u>
TOTAL FUNDS	<u>297,756</u>	<u>17,253</u>	<u>315,009</u>

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172	-	172
Restricted funds			
Other Restricted Fund	25,408	(29,589)	(4,181)
Big Lottery Fund - Revenue Costs	52,235	(30,973)	21,262
	<u>77,643</u>	<u>(60,562)</u>	<u>17,081</u>
TOTAL FUNDS	<u>77,815</u>	<u>(60,562)</u>	<u>17,253</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	260,145	3,164	263,309
Designated fund	12,652	-	12,652
	<u>272,797</u>	<u>3,164</u>	<u>275,961</u>
Restricted funds			
Other Restricted Fund	17,484	(9,414)	8,070
Big Lottery Fund - Revenue Costs	(908)	14,633	13,725
	<u>16,576</u>	<u>5,219</u>	<u>21,795</u>
TOTAL FUNDS	<u>289,373</u>	<u>8,383</u>	<u>297,756</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,164	-	3,164
Restricted funds			
Other Restricted Fund	40,592	(50,006)	(9,414)
Big Lottery Fund - Revenue Costs	26,118	(11,485)	14,633
	<u>66,710</u>	<u>(61,491)</u>	<u>5,219</u>
TOTAL FUNDS	<u>69,874</u>	<u>(61,491)</u>	<u>8,383</u>

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	260,145	3,336	263,481
Designated fund	12,652	-	12,652
	<u>272,797</u>	<u>3,336</u>	<u>276,133</u>
Restricted funds			
Other Restricted Fund	17,484	(13,595)	3,889
Big Lottery Fund - Revenue Costs	(908)	35,895	34,987
	<u>16,576</u>	<u>22,300</u>	<u>38,876</u>
TOTAL FUNDS	<u><u>289,373</u></u>	<u><u>25,636</u></u>	<u><u>315,009</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,336	-	3,336
Restricted funds			
Other Restricted Fund	66,000	(79,595)	(13,595)
Big Lottery Fund - Revenue Costs	78,353	(42,458)	35,895
	<u>144,353</u>	<u>(122,053)</u>	<u>22,300</u>
TOTAL FUNDS	<u><u>147,689</u></u>	<u><u>(122,053)</u></u>	<u><u>25,636</u></u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

**ORRELL PARK & DISTRICT COMMUNITY
ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Other trading activities		
Bank interest	7	32
Rent received	165	1,373
Other charitable income	-	1,759
	<u>172</u>	<u>3,164</u>
Charitable activities		
Grants	77,643	66,710
Total incoming resources	<u>77,815</u>	<u>69,874</u>
EXPENDITURE		
Raising donations and legacies		
Postage and stationery	84	112
Charitable activities		
Wages	48,766	45,775
Repairs & renewals	662	2,073
Charitable activities	186	3,092
Depreciation of tangible fixed assets	127	169
	<u>49,741</u>	<u>51,109</u>
Support costs		
Management		
Utilities	5,077	4,911
Insurance	1,341	1,246
Telephone	1,077	1,055
Professional fees	25	25
Sundries	662	569
	<u>8,182</u>	<u>7,806</u>
Governance costs		
Accountancy and legal fees	1,986	1,998
Payroll costs	569	466
	<u>2,555</u>	<u>2,464</u>
Total resources expended	<u>60,562</u>	<u>61,491</u>
Net income	<u>17,253</u>	<u>8,383</u>

This page does not form part of the statutory financial statements