

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**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

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	3				
Grants received		-	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		-	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	8				
Unrestricted funds				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	77,643	66,710
	<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
	3	3
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	250,000	6,654	19,852	14,469	290,975
DEPRECIATION					
At 1 April 2020	-	6,605	19,373	14,250	40,228
Charge for year	-	8	85	34	127
At 31 March 2021	-	6,613	19,458	14,284	40,355
NET BOOK VALUE					
At 31 March 2021	250,000	41	394	185	250,620
At 31 March 2020	250,000	49	479	219	250,747

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
	2,740	2,080

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
	275,961	172	276,133
Restricted funds			
Other Restricted Fund	8,070	(4,181)	3,889
Big Lottery Fund - Revenue Costs	13,725	21,262	34,987
	21,795	17,081	38,876
TOTAL FUNDS	297,756	17,253	315,009

**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>289,373</u>	<u>25,636</u>	<u>315,009</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>147,689</u>	<u>(122,053)</u>	<u>25,636</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