

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: 5/9/23

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 on5/9/23....., 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 where 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
	<u>1,796</u>	<u>2,106</u>
	<u>=====</u>	<u>=====</u>

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
	<u>235,000</u>	<u>260</u>	<u>30,236</u>	<u>265,496</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
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
	<u>-</u>	<u>2,372</u>	<u>27,816</u>	<u>30,188</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
Totals	235,000	2,632	58,052	295,684
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

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

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
	<u>269,537</u>	<u>1,190</u>	<u>(5,231)</u>	<u>-</u>	<u>265,496</u>
	=====	=====	=====	=====	=====

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
	<u>274,231</u>	<u>332</u>	<u>(5,026)</u>	<u>-</u>	<u>269,537</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.

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)	-
	<u>31,036</u>	<u>72,735</u>	<u>(73,583)</u>	<u>30,188</u>
	=====	=====	=====	=====