

# **THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION**

**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> 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 31<sup>ST</sup> MARCH 2025**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 50<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>ST</sup> MARCH 2025**

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### **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 18<sup>th</sup> July 1975. The Governing Document is a constitution adopted on 11<sup>th</sup> November 1974 and amended 31<sup>st</sup> July 2022. The Orrell Park & District Association a charitable company limited by guarantee, incorporated on 14<sup>th</sup> February 2006 (Company number 005708769), and registered as a charity on 5<sup>th</sup> 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 31<sup>ST</sup> MARCH 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Name</b>	The Orrell Park and District Community Association
<b>Charity Number</b>	503964
<b>Address &amp; Office</b>	6 Moss Lane Orrell Park Liverpool L9 8AJ
<b>Trustees</b>	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
<b>Independent Examiner</b>	Ying Huang ACCA LCVS, 151 Dale Street, Liverpool, L2 2AH
<b>Bankers</b>	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**

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I report on the accounts of the charity for the year ended 31<sup>st</sup> 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 31<sup>ST</sup> MARCH 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
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
		-----	-----	-----	-----
<b>Total income</b>		<b>4,767</b>	<b>75,326</b>	<b>80,093</b>	<b>73,141</b>
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	3	10,974	67,917	78,891	81,289
		-----	-----	-----	-----
<b>Total expenditure</b>		<b>10,974</b>	<b>67,917</b>	<b>78,891</b>	<b>81,289</b>
		-----	-----	-----	-----
<b>Net (expenditure)/income,</b>		<b>(6,207)</b>	<b>7,409</b>	<b>1,202</b>	<b>(8,148)</b>
		-----	-----	-----	-----
Gain on revaluation of fixed assets		181,199	-	181,199	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		<b>174,992</b>	<b>7,409</b>	<b>182,401</b>	<b>(8,148)</b>
		-----	-----	-----	-----
Total funds brought forward	8, 9	262,625	24,912	287,537	295,685
		-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>8, 9</b>	<b>437,617</b>	<b>32,321</b>	<b>469,938</b>	<b>287,537</b>
		=====	=====	=====	=====

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 31<sup>ST</sup> MARCH 2025**

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

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 31<sup>ST</sup> MARCH 2025**

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### **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 1<sup>st</sup> 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 AND DISTRICT COMMUNITY ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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### **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 31<sup>ST</sup> MARCH 2025**

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### **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 31<sup>ST</sup> 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
	=====	=====	=====	=====

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

**d. Other Income**

	£	£	£	£
Rent Income	192	-	192	550
	=====	=====	=====	=====

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 31<sup>ST</sup> MARCH 2025**

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**3. Expenditure on charitable activities**

	<b>Direct Charitable Expenditure £</b>	<b>Support &amp; Governance Costs £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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:**

	<b>2025 £</b>	<b>2024 £</b>
<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
	-----	-----
	<b>73,904</b>	<b>76,998</b>
	-----	-----
<i>Support &amp; 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
	-----	-----
	<b>4,987</b>	<b>4,291</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>78,891</b>	<b>81,289</b>
	=====	=====

£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 31<sup>ST</sup> MARCH 2025**

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**b. Staff Costs**

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

**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:

	<b>2025</b>	<b>2024</b>
Administration	2	2
	====	====

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

**4. Tangible fixed assets**

	<b>Freehold Property</b>	<b>Play Equipment</b>	<b>Computer Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost and revaluation</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2024	250,000	6,654	2,920	20,684	280,258
Revaluation	181,199	-	-	-	181,199
Disposals	(-)	(-)	(1,000)	(-)	(1,000)
	-----	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>431,199</b>	<b>6,654</b>	<b>1,920</b>	<b>20,684</b>	<b>460,457</b>
	=====	=====	=====	=====	=====
<b>Depreciation:</b>					
Balance at 1 <sup>st</sup> 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)
	-----	-----	-----	-----	-----
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>27,416</b>	<b>6,637</b>	<b>884</b>	<b>20,059</b>	<b>54,996</b>
	=====	=====	=====	=====	=====
<b>Balance at 31<sup>st</sup> March 2025</b>	<b>403,783</b>	<b>17</b>	<b>1,036</b>	<b>625</b>	<b>405,461</b>
	=====	=====	=====	=====	=====
Balance at 31 <sup>st</sup> March 2024	<b>230,000</b>	<b>21</b>	<b>1,302</b>	<b>782</b>	<b>232,105</b>
	=====	=====	=====	=====	=====

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

**THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**7. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	<b>443</b>	<b>485</b>
	<b>=====</b>	<b>=====</b>

**6. Creditors: amounts falling due within one year**

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

**7. Analysis of Net Assets between Funds**

<b>Year end 2025</b>	<b>Freehold Property</b>	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Fund	403,783	177	4,631	408,591
Designated reserves	-	-	29,026	29,026
	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>
	<b>403,783</b>	<b>177</b>	<b>33,657</b>	<b>437,617</b>
<b>Restricted Funds</b>				
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
	<b>-----</b>	<b>-----</b>	<b>-----</b>	<b>-----</b>
	<b>-</b>	<b>1,501</b>	<b>30,820</b>	<b>32,321</b>
<b>Totals</b>	<b>403,783</b>	<b>1,678</b>	<b>64,477</b>	<b>469,938</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

**THE ORRELL PARK AND DISTRICT COMMUNITY ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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>
<b>Restricted Funds</b>				
Charles Brotherton	-	-	721	721
LCVS Community	-	-	1,500	1,500
Impact Fund				
Liverpool City Council – Community	-	-	61	61
resources grant				
National Lottery	-	1,876	20,754	22,630
Community Fund				
	<u>-</u>	<u>1,876</u>	<u>23,036</u>	<u>24,912</u>
<b>Totals</b>	<u><b>230,000</b></u>	<u><b>2,105</b></u>	<u><b>55,432</b></u>	<u><b>287,537</b></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



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**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

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**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).