

Derbyshire Hill Community Association (The)

Charity number 1000351

A Company limited by guarantee number 1853915

Annual Report and Financial Statements for the year ended 31 March 2025

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular background.

Greater Merseyside Community
Accountancy Service

Derbyshire Hill Community Association (The)

Annual Report and Financial Statements for the year ended 31 March 2025

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Prepared by the Greater Merseyside Community Accountancy Service

Derbyshire Hill Community Association (The)

Trustees' report continued

Achievements and Performance:

Launching the Food Pantry was the main priority of the centre during 2024/2025.

The Pantry actually launched in August but the prep started in Jan in terms of recruiting volunteers , training , sourcing deliveries /contacts and actually converting the downstairs room into a suitable pantry space.

We had to decorate the room, ensure we had enough nearby storage for ambient food and apply for funding for the white goods which had to fit the recommended Pantry standards.

We also started to make enquiries about the Climbing Wall and researched companies that could complete H&S assessments, make the necessary amendments and train volunteers. We ended up contacting a company in Keswick that covered all the criteria.

The H&S survey has been completed and recommendations completed, we just have half a day's training to complete and the Climbing Wall will be good to use and will hopefully generate much needed income for the centre.

We also started to look at having a new kitchen fitted and started to look at funding applications to support with that.

In 2025 we hope that the kitchen will be fully utilised as a safe place to come and sit and chat whilst enjoying tea /coffee and simple meals prepared in the kitchen. We also want to run cooking sessions to suit our attendees eg Fakeaways, Cooking on a Budget, Slimming World recipes etc.

Last October the Centre also took over the running of the Christmas Tree Switch On. We organised the funding, the tree and the event itself. The community really come together for this event and this year we are looking at how we can expand and offer a Father Christmas visit, food and drink stalls and other activities.

The Centre is really doing well in regards of attracting more hire and support from Merseyside Police, local Councillors and other partners but the main issue has been that the centre needs a huge amount of repairs and renovation which needs a lot of financial support which we can only access from grants , the hire only covers the running costs.

We apply for grants, but I , as a trustee, also work full time and am finding that the grant applications and monitoring is also turning into a full time job and is getting quite demanding but I am very grateful for the support of the secretary who supports with other admin to enable me to concentrate on the funding opportunities.

We will continue to develop the centre next year and hope that it will become even more of a central hub for the Parr area.

Public Benefit:

In identifying and reviewing these priorities, aims and objectives, plus the supporting actions and activities for the year, we have been fully mindful of the guidance contained in the Charity Commission's general guidance on public benefit. We have aimed to ensure that all these planned actions and activities, agreed or noted by the Trustees/Directors at our regular Committee Meetings, are for public benefit.

Derbyshire Hill Community Association (The)

Trustees' report continued

Investment Policy

The trust deed authorises Trustees to make and hold investments using the general funds of the charitable company. Surplus funds not required for immediate use are invested at the highest rate available. The charitable company regularly compares the interest rate given with that available in the open market.

Risk Review

The Trustees will produce a formal, documented risk assessment. This identifies and assesses risks, the impact on the organisation, and includes strategies to minimise, transfer or manage the risk. This risk assessment forms part of the development strategy of the charitable company and complements other formal risk assessments.

Prudent financial management will continue to be exercised by the board. Risk assessments are varied out on an annual basis for each project to identify deficits and to enable the board to decide which deficits, if any, will be supported and where additional funds must be sought.

Reserves Policy

Each year the board of trustees recognises the need to identify those funds that are available to the charitable company, to be expended at the trustees discretion in the furtherance of the objects as set out in the constitution. It recognises that account must be taken of outstanding liabilities and monies that have been designated, both for future projects, and to continue specific projects should funding not be available.

Based on a realistic assessment of our reserve needs the board has agreed that the level of unrestricted reserves for the year-ended 31st March 2025 should be approximately £11,500 equivalent to 12 months running costs.

This amount has been calculated as an average of the following:-

Three months unrestricted direct charitable expenditure

Liabilities that would arise from lease commitments together with staff redundancies should the charity cease to operate.

Derbyshire Hill Community Association (The)

Financial Review

The surplus of the charity for the year amounted to £11,216 (£355: 2024)

Risk Management

The trustees are currently reviewing the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to reduction in room hire and any major building issues.

Statement of Directors' responsibilities

Company law requires the directors to prepare financial accounts for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Approved by the Board on 10th September 2025 and signed on behalf of the directors by:

Catherine Brooks
Director / Trustee

Reference and Administrative Details
Derbyshire Hill Community Association (The)
Charity number 1000351
A Company limited by guarantee number 1853915

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

Name	Position	Dates
Catherine Brooks		
Deborah Gavin	Secretary	
Pam Woodward		
Bisi Osundeko		

Method of appointment

Trustees are elected by the members at the AGM

Registered address

Derbyshire Hill Road
St Helens
Merseyside
WA9 2LU

Bankers

Barclays Bank plc
19 Church Street
St Helens
WA10 1BG

Governing document

The charity is constituted as a registered charity and also a company limited by guarantee and is governed by its Memorandum and Articles of Association

Objects of the organisation

The principal activities of the charitable company are to promote the benefit of the inhabitants of Derbyshire Hill and the neighbourhood, by associating voluntary bodies, the Local Authorities and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of the said inhabitants.

Reference and Administrative Details

Derbyshire Hill Community Association (The)

Charity number 1000351

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Further objectives are also to secure the establishment of a community centre and to maintain and manage that centre with other bodies in furtherance of the main objectives of the charitable company.

Accountant

on behalf of:

Greater Merseyside Community Accountancy Service

Beacon Building

College Street

St Helens

WA10 1TF

Independent Examiner's report to the trustees of Derbyshire Hill Community Association (The)

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 8 to 16

Respective responsibilities of the Trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. 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 you as 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 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

Jane Williams
MAAT
Greater Merseyside Community Accountancy Service
Beacon Building
College Street
St Helens
WA10 1TF

10th September 2025

Derbyshire Hill Community Association (The)
Statement of Financial Activities
(Including Income & Expenditure Account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Income from donations	(4)	-	-	-	-
Income from charitable activities	(5)	19,833	-	19,833	-
Other incoming resources	(6)	19,235	-	19,235	5,180
Bank interest		-	-	-	-
Total incoming resources		<u>39,068</u>	<u>-</u>	<u>39,068</u>	<u>5,180</u>
Resources expended					
Charitable activities	(7)	<u>27,852</u>	<u>-</u>	<u>27,852</u>	<u>4,825</u>
Net incoming / (outgoing) resources		11,216	-	11,216	355
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,216	-	11,216	355
Reconciliation of funds					
Total funds as at 1 April 2024		<u>1,716</u>	<u>-</u>	<u>1,716</u>	<u>1,361</u>
Total funds as at 31 March 2025	(7a)	<u>12,932</u>	<u>-</u>	<u>12,932</u>	<u>1,716</u>

The above statement includes all gains and losses recognised during the year.
All activities are regarded as continuing.
Comparative figures for the previous year by fund type are shown in Note 12.
The Notes on pages 11 to 16 form an integral part of these accounts.

Derbyshire Hill Community Association (The)

Charity number 1000351

A Company limited by guarantee number 1853915

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current Assets				
Debtors and prepayments	(6) -	-	-	-
Cash at bank and in hand	(7) 13,157	-	13,157	1,806
Total current assets	<u>13,157</u>	<u>-</u>	<u>13,157</u>	<u>1,806</u>
Current liabilities:				
amounts falling due within one year				
Creditors (due within one year)	(8) 225	-	225	90
Total current liabilities	<u>225</u>	<u>-</u>	<u>225</u>	<u>90</u>
Net Assets	<u>12,932</u>	<u>-</u>	<u>12,932</u>	<u>1,716</u>
Funds of the charity				
Restricted Funds	-	-	-	-
Unrestricted funds	12,932	-	12,932	1,716
Total Funds	<u>12,932</u>	<u>-</u>	<u>12,932</u>	<u>1,716</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2025

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 11 to 16 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 10th September 2025 and signed on their behalf by:

Catherine Brook
Director / Trustee

Derbyshire Hill Community Association (The)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2025

		2025	2024
		Total	Total
		£	£
Cash flows from operating activities:			
Net income/(expenditure) per SOFA		11,216	355
Investment income		-	-
(Increase)/decrease in debtors	(9)	-	-
Increase/(decrease) in creditors	(11)	135	90
		<u>11,351</u>	<u>445</u>
Cash flows from investing activities			
Investment income		-	-
		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash:		11,351	445
Total cash as at 01 April 2024		<u>1,806</u>	<u>1,361</u>
Total cash as at 31 March 2025		<u>13,157</u>	<u>1,806</u>

The notes on pages 11 to 16 form an integral part of these accounts.

Derbyshire Hill Community Association (The)

Notes to the accounts

for the year ended 31 March 2025

1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

(a) The Charities Act 2011

(b) The Companies Act 2006

(c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

2 Accounting Policies

2.1 Fund accounting

(a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.

(b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.

(c) The purposes of the funds are shown in Note 7a.

2.2 Income

(a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.

(b) Where income has related expenditure (e.g. projects), the income and related expenditure are reported gross in the SoFA.

(c) Bank interest is recognised when credited to the account.

(d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.

(e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

2.3 Expenditure and liabilities

(a) Expenditure is recognised on the accruals basis.

(b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

(c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.

(d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Derbyshire Hill Community Association (The)

Notes to the accounts

for the year ended 31 March 2025

2.4 Tangible Fixed Assets

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

2.5 Debtors

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

2.6 Cash

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Creditors

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

2.8 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities.

3 Transactions with trustees and related parties

No trustees received expenses during the accounting period (2024: none).

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.

Derbyshire Hill Community Association (The)
Notes to the accounts
for the year ended 31 March 2025

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Donations	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5 Income from charitable activities

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Halton & St Helens VCA	9,921	-	9,921	-
Right to Succeed	1,866	-	1,866	-
St Helens MBC	3,250	-	3,250	-
Police & Crime Commissioner	4,276	-	4,276	-
Vibe Charitable Foundation	520	-	520	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>19,833</u>	<u>-</u>	<u>19,833</u>	<u>-</u>

6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	8,528	-	8,528	5,180
Pantry	244	-	244	-
Christmas Event	1,400	-	1,400	-
Other Income	9,063	-	9,063	-
	<u>19,235</u>	<u>-</u>	<u>19,235</u>	<u>5,180</u>

Derbyshire Hill Community Association (The)
Notes to the accounts
for the year ended 31 March 2025

7 **Expenditure of charitable activities**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
<u>Direct Costs</u>				
Phone, postage & stationery	-	-	-	18
Premises Costs	8,404	-	8,404	4,209
Insurance	-	-	-	168
Repairs & Renewals	2,042	-	2,042	340
Equipment	552	-	552	-
Pantry costs	13,687	-	13,687	-
Events & project costs	2,999	-	2,999	-
Governance Costs	(8) 169	-	169	90
Total resources expended	27,852	-	27,852	4,825

Derbyshire Hill Community Association (The)
Notes to the accounts
for the year ended 31 March 2025

7a Movements in funds

	As at 01/04/2024	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2025
	£	£	£	£	£
Unrestricted funds					
General funds	1,716	39,068	27,852	-	12,932
Restricted funds					
	-	-	-	-	-
	-	-	-	-	-
Total funds	1,716	39,068	27,852	-	12,932

Purpose of restricted funds

8 Governance Costs	2025	2024
	£	£
Independent Examiners' fee	135	90
Annual Return Fee	34	-
Fees	-	-
	<u>169</u>	<u>90</u>
9 Debtors and prepayments		
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
10 Cash at bank and in hand		
	£	£
Current account	13,157	1,806
Business Reserve account	-	-
	<u>13,157</u>	<u>1,806</u>
11 Creditors and accruals		
	£	£
Creditors	-	-
Accruals	225	90
	<u>225</u>	<u>90</u>

Derbyshire Hill Community Association (The)
Notes to the accounts
for the year ended 31 March 2025

12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2025 £	2024 £	2025 £	2024 £
Income from:				
Income from donations	-	-	-	-
Income from charitable activities	19,833	-	-	-
Other incoming resources	19,235	5,180	-	-
Bank interest	-	-	-	-
Total incoming resources	<u>39,068</u>	<u>5,180</u>	<u>-</u>	<u>-</u>
Expenditure on:				
Charitable activities	<u>27,852</u>	<u>4,825</u>	<u>-</u>	<u>-</u>
Net incoming / (outgoing) resources	11,216	355	-	-
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	11,216	355	-	-
Reconciliation of funds				
Total funds as at 1 April 2024	<u>1,716</u>	<u>1,361</u>	<u>-</u>	<u>-</u>
Total funds as at 31 March 2025	(7a) <u>12,932</u>	<u>1,716</u>	<u>-</u>	<u>-</u>