Company Registration Number: 14976445
Charity Number: 1203970

East Wavertree and Childwall Community Association

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 December 2025

East Wavertree and Childwall Community Association
(A company limited by guarantee, not having a share capital)

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East Wavertree and Childwall Community Association
(A company limited by guarantee, not having a share capital)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Alice Grundy Shirley Cottenden (Resigned 30 June 2025) Stephen Kerr Brian Yates Elizabeth Potter Vivian Kerr Gary Huddleston Robert Semple (Appointed 23 July 2025) Esme Poulter (Appointed 23 July 2025)
Company Secretary	Esme Poulter (Appointed 23 July 2025)
Charity Number in England and Wales	1203970
Company Registration Number	14976445
Registered Office and Principal Address	129a Dunbabin Road Liverpool Merseyside L16 7QQ
Independent Examiner	Steven Nixon BSc (Hons) FCCA Langers MN Limited Chartered Certified Accountants 8-10 Gatley Road Cheadle Cheshire SK8 1PY

East Wavertree and Childwall Community Association

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 December 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of East Wavertree and Childwall Community Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

Mission, Objectives and Strategy

Objectives
The objects of the charity are for the public benefit as follows: 1.2 to promote the benefit of the residents of East Wavertree and Childwall and the neighbourhood (called "the area of benefit") without distinction of gender, sexual orientation, race, political, religious or other opinions by working in partnership with the local authorities, voluntary and other organisations in order to provide facilities in the interests of social welfare for recreation and leisure. 1.3 to promote community participation in healthy recreation, including tennis, bowls and other activities deemed appropriate by the association. 1.4 this provision may be amended by special resolution but only with the prior written consent of the commission.

Structure, Governance and Management

Structure
The Charity is a company limited by guarantee registered 3 July 2023. Charity registration was obtained 13 July 2023.

Governance
The Charity is governed by Memorandum and Articles of Association dated 3 July 2023.

- Management Committee

Management Committee
Management Committee consists of the Trustees and representatives of the tennis, bowls and social sections.

Review of Achievements and Performance
The main activities of the Association remain the provision of recreation facilities for the local community providing tennis courts, a bowling green and a community hall for use by our sections and hire by other groups. Both the tennis and bowls sections continue to do well and maintain their membership levels.

The tennis section offer junior and senior competitive tennis in both winter and summer leagues, and offer social tennis sessions for mixed ability, age and sex. We also play host to the Liverpool Veterans (over 50’s) during the summer months. There are tennis coaching opportunities for all ages, both group and individual coaching is available and sponsored coaching for talented juniors.

Our bowls section offers mainly social non-competitive crown green bowling and does not take part in league bowling. Although there are opportunities throughout the year for friendly interaction with other bowls clubs and there is a series of internal club competitions. Our green is open from April to September with play every day, weather permitting. During the winter we offer indoor bowels which is well attended and continues to keep our bowlers active all year round. We offer taster sessions and access to equipment including bowling aids for those with mobility issues.

The community hall is home to a thriving Ballet School and a growing Table Tennis team with additional groups for whist drives and Tai Chi. We are also used as an election polling station and a meeting space for local community groups and is available for hire for family events.

After a period of change to our legal structures and upgrades to our buildings over the last few years, this year has focused on consolidation of these changes and rebuilding our financial position. The board of trustees continue to operate in the interests of the charity, without remuneration, and are thanked for their efforts.

Financial Review
The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity has assets of £628,090 (2024 - £605,585) and liabilities of £4,533 (2024 - £4,608). The net assets of the charity have increased by £22,580.

Reserves Position and Policy

Reserves Policy
The Association reserve policy incorporates setting aside sufficient funds for future obligations, adhering to regulatory standards, and conducting periodic evaluations. Reserves are held in Saving accounts which are known as the 'Sinking Funds' for each of the sections: Association, Bowls, Tennis and Social Club. These accounts are managed by the Association and are reviewed to ensure that market interest rates are obtained. The sections can use these funds for major purchases or one-off costs not covered by membership fees, with the approval of the Association Committee. Excess section funds are transferred to the sinking funds each financial year to ensure they are constantly replenished. At the end of the 2025 financial year reserves stood at £186,832.

Principal Risks and Uncertainties
Financial Risks: These involve cash flow issues, credit risks, or market fluctuations that can impact the Association's financial health. Primary risks in this area include energy costs and falls in membership. The association users a broker to seek out the best energy deals on the market and has made changes to reduce its use of energy in its buildings. The Association always tries to maintain it membership numbers by advertising, keeping it fees competitive and ensuring its facilities are of a high standard.
Regulatory and Compliance Risks: Changes in laws or failure to comply with regulations can lead to penalties or operational disruptions. The change in status to two limited companies and a charity has introduced new requirement for record keeping and reporting to Companies House, the Inland Revenue and the Charities Commission. The Association will ensure that it is always compliant in these a matter through its committee and the use of third parties to assist with preparation and submission.
Reputational Risks: Negative publicity or events that harm the Associations image can affect customer trust and relationships. The Association holds regular events to meet with the local community and encourage them to come and share the facilities. The Association has a safeguarding officer to ensure that everyone can use its facilities without risk of harm or discrimination.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Alice Grundy
Shirley Cottenden (Resigned 30 June 2025)
Stephen Kerr
Brian Yates
Elizabeth Potter
Vivian Kerr
Gary Huddleston
Robert Semple (Appointed 23 July 2025)
Esme Poulter (Appointed 23 July 2025)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election. Trustees serve terms of 3 years and may serve up to 3 consecutive terms.

The secretary who served during the financial year was:

Esme Poulter (Appointed 23 July 2025)

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. East Wavertree and Childwall Community Association subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 17/07/2026 **and signed on its behalf by:**

Alice Grundy

Alice Grundy
Trustee

S Kerr

Stephen Kerr
Trustee

East Wavertree and Childwall Community Association
(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2025

The trustees, who are also directors of East Wavertree and Childwall Community Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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 of Trustees on 17/07/2026 **and signed on its behalf by:**

Alice Grundy

Alice Grundy
Trustee

S Kerr

Stephen Kerr
Trustee

East Wavertree and Childwall Community Association

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF EAST WAVERTREE AND CHILDWALL COMMUNITY ASSOCIATION

I have examined the financial statements of the charity for the financial year ended 31 December 2025, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of 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 financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

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 financial statements to be reached.



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Steven Nixon BSc (Hons) FCCA
LANGERS MN LIMITED
Chartered Certified Accountants and Registered Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 17 July 2026

East Wavertree and Childwall Community Association
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £ as restated
Income					
Donations and legacies	**4.1**	**51,447**	**51,447**	44,797	44,797
Charitable activities					
Recreation activities	**4.2**	**27,285**	**27,285**	24,083	24,083
Other trading activities	**4.3**	**5,475**	**5,475**	3,040	3,040
Investments	**4.4**	**6,182**	**6,182**	14,256	14,256
Other income	**4.5**	**-**	**-**	601,019	601,019
Total income		**90,389**	**90,389**	687,195	687,195
Expenditure					
Raising funds	**5.1**	**3,358**	**3,358**	1,080	1,080
Charitable activities	**5.2**	**64,451**	**64,451**	85,138	85,138
Total Expenditure		**67,809**	**67,809**	86,218	86,218
Net income/(expenditure)		**22,580**	**22,580**	600,977	600,977
Transfers between funds		**-**	**-**	-	-
Net movement in funds for the financial year		**22,580**	**22,580**	600,977	600,977
Reconciliation of funds:					
Total funds beginning of the year	**15**	**600,977**	**600,977**	-	-
Total funds at the end of the year		**623,557**	**623,557**	600,977	600,977

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

East Wavertree and Childwall Community Association
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SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Statement of Financial Activities		**2025 £**	2024 £ as restated
Gross income	Unrestricted funds	**90,389**		
			90,389	687,195
Total income			**90,389**	687,195
Total expenditure			**(67,809)**	(86,218)
Net income/(expenditure)			**22,580**	600,977

The charity has no recognised gains or losses other than the surplus and cash flows for the financial year. The results for the financial year have been calculated on the historical cost basis.

East Wavertree and Childwall Community Association

(A company limited by guarantee, not having a share capital)
Company Number: 14976445

BALANCE SHEET

as at 31 December 2025

	Notes	2025 £	2024 £ as restated
Fixed Assets			
Tangible assets	**9**	**349,843**	363,263
Investments	**10**	**1**	1
		349,844	363,264
Current Assets			
Debtors	**11**	**5,966**	3,771
Cash at bank and in hand	**12**	**272,280**	238,550
		278,246	242,321
Creditors: Amounts falling due within one year	**13**	**(4,533)**	(4,608)
Net Current Assets		**273,713**	237,713
Total Assets less Current Liabilities		**623,557**	600,977
Funds			
General fund (unrestricted)		**623,557**	600,977
Total funds	**15**	**623,557**	600,977

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 17/07/2026 **and signed on its behalf by**

Alice Grundy

Alice Grundy
Trustee

S Kerr

Stephen Kerr
Trustee

East Wavertree and Childwall Community Association

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		**22,580**	600,977
Adjustments for:			
Transfer from previous entity – non cash items		**-**	(376,679)
Depreciation		**13,420**	14,403
Interest receivable and similar income		**(5,187)**	(6,275)
Dividends receivable			(7,891)
		30,183	224,445
Movements in working capital:			
Movement in debtors		**(2,195)**	135
Movement in creditors		**(75)**	(193)
Cash generated from operations		**27,913**	224,387
Cash flows from investing activities			
Interest received		**5,817**	6,182
Dividends received		**-**	7,981
Net cash generated from/(used in) investment activities		**5,817**	238,550
Net increase in cash and cash equivalents		**33,730**	238,550
Cash and cash equivalents at the beginning of the year		**238,550**	-
Cash and cash equivalents at the end of the year	**12**	**272,280**	238,550

1. GENERAL INFORMATION

East Wavertree and Childwall Community Association is a company limited by guarantee incorporated in England. The registered office of the charity is 129a Dunbabin Road, Liverpool, Merseyside, L16 7QQ which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General funds.

▪ General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Donations and legacies
Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.

Income from charitable activities
Income from charitable activities include income earned from the provision of recreation services.

Investments
Income from investments is included in the year in which it is receivable.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	2% Straight line and 10% reducing balance
Fixtures, fittings and equipment	10% Reducing balance

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. PERIOD OF FINANCIAL STATEMENTS

The comparative figures relate to the 18 month period ended 31 December 2024.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations - Tennis	**19,045**	**-**	**19,045**	21,050
Donations - Bowls	**1,536**	**-**	**1,536**	2,891
Gift aid claimed	**5,145**	**-**	**5,145**	5,955
Additional income - Tennis	**11,573**	**-**	**11,573**	5,424
Additional income - Bowls	**8,148**	**-**	**8,148**	9,477
Legacies - Tennis	**3,000**	**-**	**3,000**	-
Legacies - Bowls	**3,000**	**-**	**3,000**	-
	51,447	**-**	**51,447**	44,797

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Recreation activities:				
Subscriptions - Tennis	**12,743**	**-**	**12,743**	10,246
Subscriptions - Bowls	**2,144**	**-**	**2,144**	2,289
Pavillion hire	**12,398**	**-**	**12,398**	11,548
	27,285	**-**	**27,285**	24,083

4.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Lottery	**5,475**	**-**	**5,475**	3,040

East Wavertree and Childwall Community Association
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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

4.4 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Payment from subsidiary EWCCA Social Club Ltd made under the gift aid scheme	-	-	-	7,981
Interest	-	-	-	72
Interest - Tennis sinking fund	**5,108**	-	**5,108**	5,076
Interest - Bowls sinking fund	**288**	-	**288**	411
Interest - Association sinking fund	**710**	-	**710**	652
Interest - Social sinking fund	**76**	-	**76**	64
	6,182	-	**6,182**	14,256

4.5 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Transfer from previous entity	-	-	-	601,019

5. EXPENDITURE

5.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Lottery prizes and expenses	**3,358**	-	-	**3,358**	1,080

Lottery prizes and expenses were previously disclosed within Charitable Activities - Tennis expenses.

5.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Water, rates and refuse	-	-	**3,629**	**3,629**	1,952
Heat and light	-	-	**6,522**	**6,522**	7,738
Cleaning	-	-	**8,886**	**8,886**	10,070
Printing, postage and stationery	-	-	-	-	92
Insurance	-	-	**2,636**	**2,636**	2,672
Repairs, renewals and maintenance	**5,412**	-	**2,928**	**8,340**	11,529
Computer equipment and software	-	-	**464**	**464**	348
Licences	-	-	**234**	**234**	396
Miscellaneous expenses	-	-	**356**	**356**	1,276
Tennis expenses	**10,006**	-	-	**10,006**	15,551
Bowls expenses	**7,884**	-	-	**7,884**	11,200
Donations	-	-	-	-	100
Depreciation	-	-	**13,420**	**13,420**	14,403
Governance Costs (Note 5.3)	-	-	**2,074**	**2,074**	7,811
	23,302	-	**41,149**	**64,451**	85,138

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

5.3 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Independent examiners fees	-	-	**1,440**	**1,440**	1,398
Legal and professional fees	-	-	**34**	**34**	6,413
Independent examiners fees - other fees	-	-	**600**	**600**	-
	-	**-**	**2,074**	**2,074**	7,811

5.4 SUPPORT COSTS

	Charitable Activities	Governance Costs	2025	2024
	£	£	£	£
Support	**39,075**	**2,074**	**41,149**	52,673

6. NET INCOME

	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**13,420**	14,403
Independent Examiner's remuneration:		
- independent examination services	**1,440**	1,398
- tax advisory services	**600**	-

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Sundry income	**-**	601,019
Bank interest	**6,182**	6,275
Dividends from subsidiary companies	**-**	7,981
	6,182	615,275

8. PRIOR FINANCIAL YEAR ADJUSTMENT

Prior year adjustment to account for expenses paid by East Wavertree and Childwall Community Association on behalf of EWCCA Social Club. The adjustments arising are; Investment income "Payment from subsidiary EWCCA Social Club Ltd made under the gift aid scheme" reduced to £7,981 from £16,026; Total expenditure on charitable activities decreased by £8,044.

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost			
At 31 December 2025	343,778	33,888	377,666
Depreciation			
At 1 January 2025	11,014	3,389	14,403
Charge for the financial year	-	13,420	13,420
At 31 December 2025	11,014	16,809	27,823
Net book value			
At 31 December 2025	**332,764**	**17,079**	**349,843**
At 31 December 2024	332,764	30,499	363,263

10. INVESTMENTS

	Group and participating undertakings £	Total £
Investments		
Cost		
At 31 December 2025	1	1
Net book value		
At 31 December 2025	**1**	**1**
At 31 December 2024	1	1

10.1. Holdings of 20% or more

The charity holds 20% or more of the share capital of the following entity:

Name	Country of incorporation	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking				
EWCCA Social Club Ltd	England	Social Club	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Year ended	Capital and reserves £	Profit for the year £
EWCCA Social Club Ltd	31 December 2025	7,611	(553)

In the opinion of the trustees, the value to the charity of the unlisted investments is not less than the book amount shown above.

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. DEBTORS

	2025	2024
	£	£
Other debtors	**514**	35
Prepayments and accrued income	**5,452**	3,736
	5,966	3,771

12. CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash and bank balances	**85,449**	65,836
Cash equivalents	**186,831**	172,714
	272,280	238,550

13. CREDITORS

Amounts falling due within one year	2025	2024
	£	£
Trade creditors	**1,264**	-
Other creditors	**300**	1,066
Accruals and deferred income	**2,969**	3,542
	4,533	4,608

14. RESERVES

	2025	2024
	£	£
At the beginning of the year	**600,977**	-
Surplus for the financial year	**22,580**	600,977
At the end of the year	**623,557**	600,977

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Total Funds
	£	£
At 1 July 2023	-	-
Movement during the financial year	600,977	600,977
At 31 December 2024	600,977	600,977
Movement during the financial year	22,580	22,580
At 31 December 2025	**623,557**	**623,557**

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025	Income	Expenditure	Balance 31 December 2025
	£	£	£	£
	As restated			
Unrestricted funds				
Unrestricted General	600,977	90,389	67,809	623,557
Total funds	**600,977**	**90,389**	**67,809**	**623,557**

Unrestricted funds
Unrestricted General.
These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Financial fixed assets	Current assets	Current liabilities	Total
	£	£	£	£	£
Unrestricted general funds	349,843	1	278,246	**(4,533)**	623,557
	349,843	**1**	**278,246**	**(4,533)**	**623,557**

16. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

17. RELATED PARTY TRANSACTIONS

No trustees or persons connected with them received any remuneration or expenses from the charity, or any related entity.

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.