

# LISKERRETT COMMUNITY CENTRE

England & Wales · Charity number 1078598

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03784846](#)

**Registered** 1999-12-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Varley Lane  
Liskeard  
Cornwall  
PL14 4AP

**Phone** 01579340307

**Email** [admin@liskerrett.co.uk](mailto:admin@liskerrett.co.uk)

**Website** [www.liskerrett.co.uk](http://www.liskerrett.co.uk)

## Activities

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**Objects:** A) TO RELIEVE POVERTY, DISTRESS AND SICKNESS AMONG THOSE IN DEVON AND CORNWALL (THE "AREA OF BENEFIT")B) TO ADVANCE EDUCATION AND LEARNING, INCLUDING TRAINING IN SKILLS RELEVANT TO SECURING EMPLOYMENT AMONG THOSE LIVING OR WORKING IN THE AREA OF BENEFIT.C) TO PROVIDE FACILITIES FOR PUBLIC RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THOSE LIVING OR WORKING IN THE AREA OF BENEFIT.D) TO FURTHER ANY OTHER CHARITABLE PURPOSE OR PURPOSES FOR THE BENEFIT OF THOSE LIVING OR WORKING IN THE AREA OF BENEFIT

**Activities:** Within the & District area we aim to provide affordable facilities for use by members of the public for the pursuit of legitimate businesses covering a broad based list of activities. We attempt to further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** DEVON AND CORNWALL
- Cornwall
- Devon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	£69,505	£94,770	-	-
2024-06-30	£107,663	£93,794	-	-
2023-06-30	£86,186	£94,737	-	-
2022-06-30	£72,452	£75,728	-	-
2021-06-30	£74,324	£65,196	-	-

## Trustees

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Name	Role	Appointed
Alison Jane Fenn		2025-12-15
Carmen Miranda Hunt		2024-06-21
Dr Cheryl Bailey		2024-04-15
Nina Victoria Hills		2025-12-15

**LISKERRETT COMMUNITY CENTRE**

England & Wales - Charity number 1078598

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# Accounts

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Company registration number: 03784846

Charity registration number: 1078598

## *Liskerett Community Centre*

A company limited by guarantee.

Annual Report and Unaudited but Independently Examined Accounts  
for the year ended 30 June 2025

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

*Liskerrett Community Centre*  
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# Liskerrett Community Centre

## Reference and Administrative Details

<b>Charity name</b>	Liskerrett Community Centre
<b>Charity registration number</b>	1078598
<b>Company registration number</b>	03784846
	Registered in England & Wales
<b>Registered office</b>	Varley Lane Liskeard Cornwall PL14 4AP
<b>Vision</b>	A space for everyone.
<b>Mission</b>	Helpful, friendly support in a place that brings people and groups together to create a better community.
<b>Trustees</b>	Cheryl Bailey, Treasurer Alan Colclough (passed away 27 January 2025) Alison Fenn (appointed 15 December 2025) Andrew Hill (resigned 18 February 2025) Nina Hills (appointed 15 December 2025) Carmen Hunt, Chair Keith Murray (appointed 18 February 2025 and resigned 11 April 2025) Deborah Mynott, Secretary (resigned August 2025)
<b>Independent Examiner</b>	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

# Liskerrett Community Centre Trustees' Report

The trustees present their report and the financial statements for the year ended 30 June 2025

## Objectives and activities

The objects of the Company are:

- a) To relieve poverty, distress and sickness among those in Devon and Cornwall (the "area of benefit").
- b) To advance education and learning, including training in skills relevant to securing employment among those living or working in the area of benefit.
- c) To preserve, protect and enhance in any way for the benefit of the public amenities including the buildings or features of historic architectural, or natural interest within the area of benefit.
- d) To provide facilities for public recreation or other leisure time occupation in the interest of social welfare with the object of improving the conditions of life for those living or working in the area of benefit
- e) To further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

Within the District area we aim to provide affordable facilities for use by members of the public for the pursuit of legitimate businesses covering a broad based list of activities. We attempt to further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

The Trustees have had regard to the Charity Commission guidance on public benefit in preparing this report and have ensured that in planning activities year on year that identifiable benefits are attained for our clients and beneficiaries.

We would like to acknowledge and give thanks for the work and dedication given by Alan Colclough to Liskerrett Community Centre. Alan sadly passed away in January 2025. He was an artist in a studio here for some time, helped out with countless events and maintenance jobs and played a part on the board for 15 years. He will be fondly remembered.

## Achievements and performance

The Liskerrett Community Centre continues to be a vibrant and vital resource for the local community. We offer space for groups and organisations to meet and hold their own events and run their services at a competitive rate. We also organise events ourselves, which contribute to the cultural vitality of the town. Our ethos is that creativity is good for you and as such many of our health-related activities centre around the arts. As a valued community hub we run twice monthly community art and wellbeing drop ins, a monthly Repair Café and support a range of health and wellbeing activities such as gentle yoga and chair-based dance. We screen monthly films including a matinee sub-titled screening, run a monthly local produce market and host performances both through Carn to Cove and arranged directly with artists.

This year's performances have included a well-received cabaret of local musicians, story-tellers and filmmakers on the theme of Bodmin Moor, fantastic Carn to Cove shows Pepper and Honey and Alas Poor Yorick! Various Cornish musicians performed at two Summer Stomps in the old Cattle Market and folk singer Johnny Campbell stopped off in November on a UK wide tour.

Liskerrett is proud of the high-quality work of the artists across many disciplines who work with us, but mention must go this year to Nicky Harwood for our cyanotype project with Liskeard In Bloom and

# Liskerrett Community Centre

## Trustees' Report

coordinating the fabulous garland for the Blossom Liskeard events with Liskeard Market Makers. Both involved many hands making beautiful things from things that were otherwise destined to be thrown away. Community making is a Liskerrett strength!

New regular activities this year have included a Cooking Club with Eccabi and Liskeard and Looe Foodbank, popular Pottery courses with Sian Bush from local business Pottery and Posies and piloting a monthly Saturday morning art club: Art for All.

Each year we work hard looking at the future sustainability of the organisation, both in terms of maintaining our current activities and fundraising to safeguard Liskerrett's long term future.

What the centre achieves on an astonishingly small amount of funding is remarkable. Funds are extremely prudently managed and a lot of Liskerrett's work is carried out on good will. This is testament to the love and respect so many people have for the centre and the number of hours put in by volunteers to keep the Centre running. Huge thanks are due to our many volunteers, who help with everything from funding bids to decorating, gardening and event stewarding.

### **Financial review**

The Liskerrett Community Centre's financial year runs from 1st July to 30th June and as at 30th June 2025, the income for the year was £69,505 (2024 £107,663). With expenditure at £94,770 (2024 £93,794) The resulting deficit being £25,265 (2024 surplus £13,869).

Analysis of the accounts indicates that we had a reduction of our income during the year due to three factors. The three year Fore Grant that funded the Centre Manager post came to an end in August 2024, The Volunteer Cornwall / ICB grant was reduced and we had a reduction in room hire income.

We believe that the most significant contributor to the reduced room hire income has been due to reduced vehicular and pedestrian access to our site since the closure of the cattle market car park and ramp whilst the new Council Service hub (Chi Lyskerrys) has been built. The original expected completion date was 60 weeks (end September 2025) but inevitable delays has resulted in us going into a second winter of restricted access. The ramp is not due to be replaced until after the hub opens later in 2026 (April 2026). Frequent road closures on Varley Lane due to Electrical, Gas and Sewage works have exacerbated the access difficulties.

Our ongoing concerns remains the fabric of the building. Even though we have made significant investment over the last few years, which has helped considerably in improving the appearance and efficiency of the site, we cannot escape the fact that we own an old building, and we do not have large reserves to invest in it.

### **Grants:**

This year Liskerrett has received in total £15,500 Community Hub funding from the NHS Cornwall & Isles of Scilly Integrated Care Board, via Volunteer Cornwall, to deliver activities that benefit physical and mental health and wellbeing and reduce health inequalities.

Feast's small grant of £900 and £1,900 from Liskeard Town Council enabled Liskerrett to run lantern-making workshops at the centre, at local schools and with community organisations and care homes, bringing people from different backgrounds together to participate in creative activities and be part of an important local event.

# Liskerrett Community Centre Trustees' Report

We received £215 from Looe Development Trust on behalf of the We Are Of This Place Looe Valley Festival towards Blossom Liskeard.

Our financial priorities remain to look at ways to reduce running costs, increase income, to seek funding and continue to fundraise to help maintain and improve the fabric of the Victorian building and to work on replacing the Hall.

We must therefore ensure we continue:

- to raise our profile as a venue to attract new users
- offer a good service to our users and tenants
- Continue to develop partnerships with other organisations in Liskeard and cultural organisations in Cornwall.
- Be seen and recognised as a contributor to the wider regeneration and vibrancy of the town, so emphasising our importance in the provision of services for Liskeard.

## **Structure, Governance and Management**

Liskerrett Community Centre is a charitable company limited by guarantee, incorporated on 9th June 1999. It was registered as a charity on 15th December 1999.

### **Governing document**

The governing document is the Memorandum and Articles of Association as amended on 10th December 1999, 22nd January 2003, 18th February 2025 and 30th April 2025. Clause 10 of the Memorandum restricts the liability of each member to one pound in the event of the Charity being wound-up.

The membership is made up of the charity trustees, who are also the company directors and form the Management Committee, plus a wider membership of anyone aged 18 or over living or working in the area of benefit that the Management Committee have admitted as members.

The wider membership is being reviewed in the 24/25 financial year as it has not been reviewed for a number of years.

At 30th June 25 there were three members of the Management Committee.

## **Organisation**

Our staff and volunteers:

### **Staff**

Centre Manager: Sally Hawken

Cleaner: Donna McGowan

Bookkeeper: Ian Britnell

Administrator: Nell Turner

# Liskerrett Community Centre Trustees' Report

## **Volunteers:**

Kate Ashton, Jenny and Steve Foster, Sandy Simmons, Ian Statham, Mary-Ann Doyle, Zac Leon, Therasa Bishop, Denise Lerner, Ray Meadows, Ian Hobbs, Steve Carroll, Nell Turner, Christine Clacey, Amanda Rees-Murray, Jo Taylor, Nicky Harwood, Lois Taylor, Steve Hunt, Margaret Hawken, Marjorie Creber, Jackie Long, Sandy and Dave Ashton, Jackie Taylor, Rachel Brooks, Alex Champess, Andrew Witts, David Goodeve, Greg Smith, Rick Warr, Adam Moore, Rob Doyle, Chris Bailey, Jeremy Hawken, Rachel Affleck, Carlton Crouch, David Burns.

## **Trustee Responsibilities**

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 Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.


In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

## **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 16th March 2026 and signed on its behalf by:



.....  
Carmen Hunt  
Chair of Trustees

# Liskerrett Community Centre Independent Examiner's Report

I report on the accounts of the company for the year ended 30 June 2025 which are set out on pages 7 to 18.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of 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;
- 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 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 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:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records, 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;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Debbie Risborough, Chartered Certified Accountant  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane,  
Redruth, Cornwall TR15 1LS

.....30th March 2026.....

Date:

# Liskerrett Community Centre

## Statement of Financial Activities

for the year ended 30 June 2025

	Note	Unrestricted funds 2025 £	Restricted income funds 2025 £	Total funds 2025 £	Prior year funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	4	2,274	125	2,399	1,970
Charitable activities	5	47,669	19,000	66,669	105,123
Investments	6	437	-	437	570
<b>Total</b>		50,380	19,125	69,505	107,663
<b>Expenditure on:</b>					
Charitable activities	7	74,550	20,220	94,770	93,794
<b>Total</b>		74,550	20,220	94,770	93,794
<b>Net income/(expenditure) before investment gains/(losses)</b>		(24,170)	(1,095)	(25,265)	13,869
<b>Net income/(expenditure)</b>		(24,170)	(1,095)	(25,265)	13,869
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		(24,170)	(1,095)	(25,265)	13,869
<b>Reconciliation of funds:</b>					
Total funds brought		54,039	438,324	492,363	478,494
<b>Total funds carried forward</b>		29,869	437,229	467,098	492,363

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

# Liskerrett Community Centre

## Balance Sheet

As at 30 June 2025

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	11		<u>426,208</u>		<u>426,208</u>
			426,208		426,208
<b>Current Assets</b>					
Debtors	12	4,325		13,749	
Cash at bank and in hand		<u>40,874</u>		<u>57,376</u>	
		45,199		71,125	
<b>Creditors: Amounts falling due within one year</b>	13	<u>(4,309)</u>		<u>(4,970)</u>	
<b>Net current assets</b>			<u>40,890</u>		<u>66,155</u>
<b>Total assets less current liabilities</b>			467,098		492,363
<b>Net assets</b>			<u><u>467,098</u></u>		<u><u>492,363</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>	15		437,229		438,324
<b>Unrestricted funds</b>	15				
Unrestricted income funds		<u>29,869</u>		<u>54,039</u>	
<b>Total unrestricted funds</b>			<u>29,869</u>		<u>54,039</u>
<b>Total charity funds</b>			<u><u>467,098</u></u>		<u><u>492,363</u></u>

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

For the year ended 30 June 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 16th March 2026 and signed on its behalf by:



Cheryl Bailey  
Trustee and Treasurer

# Liskerrett Community Centre

## Notes to the Accounts

### 1 Accounting policies

#### 1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

#### 1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### 1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### 1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

# Liskerrett Community Centre

## Notes to the Accounts

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

### 1.5 Resources expended

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

### 1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Freehold property - Not depreciated due to Residual Value

Plant and machinery - 20% straight line

### 1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

### 1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **Liskerrett Community Centre**

## **Notes to the Accounts**

### **1.10 Creditors and provisions**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.11 Pension costs**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### **1.12 Leases**

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

### **1.13 Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

## **2 Company Status**

The charity is a company limited by guarantee and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the charity are the trustees named on page 1.

# Liskerrett Community Centre

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	1,470	500	1,970
Charitable activities	59,548	45,575	105,123
Investments	570	-	570
<b>Total</b>	<b>61,588</b>	<b>46,075</b>	<b>107,663</b>
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	52,134	41,660	93,794
<b>Total</b>	<b>52,134</b>	<b>41,660</b>	<b>93,794</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	9,454	4,415	13,869
<b>Net income/(expenditure)</b>	9,454	4,415	13,869
<b>Transfers between funds</b>	100	(100)	-
<b>Net movement in funds</b>	<b>9,554</b>	<b>4,315</b>	<b>13,869</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	44,485	434,009	478,494
<b>Total funds carried forward</b>	<b>54,039</b>	<b>438,324</b>	<b>492,363</b>

### 4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2025 £	Prior year funds 2024 £
Appeals and donations	2,274	125	2,399	1,970
	<b>2,274</b>	<b>125</b>	<b>2,399</b>	<b>1,970</b>

# Liskerrett Community Centre

## Notes to the Accounts

### 5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
<b><i>Grant Income:</i></b>				
Cornwall Council	-	-	-	1,000
Co-operative Community Fund	-	-	-	2,202
The Fore - general manager grant	-	-	-	10,000
Creative Kernow	-	900	900	2,500
Liskeard Town Council	-	1,900	1,900	1,000
ICB/Volunteer Cornwall	-	15,500	15,500	28,500
<b><i>Primary Purpose Trading:</i></b>				
Liskerrett Centre	40,559	-	40,559	50,290
Fundraising - Events	3,413	-	3,413	4,508
Fundraising - Film	2,949	-	2,949	3,871
Fundraising - General	-	-	-	233
Other income from charitable activities	748	700	1,448	1,019
	47,669	19,000	66,669	105,123

### 6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2025 £	2024 £
Interest on cash deposits	437	-	437	570
	437	-	437	570

# Liskerrett Community Centre

## Notes to the Accounts

### 7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2025 £	2024 £
<b>Direct costs</b>				
Events expenses	4,087	6,477	10,564	14,876
Shop and market costs	456	-	456	423
Volunteer expenses	735	-	735	497
	<u>5,278</u>	<u>6,477</u>	<u>11,755</u>	<u>15,796</u>
<b>Support costs</b>				
Wages and salaries	39,103	-	39,103	39,492
Pensions	660	-	660	660
Rent and rates	891	1,281	2,172	1,901
Light, heat and power	6,043	7,320	13,363	13,771
Insurance	3,589	-	3,589	3,496
Building Repairs and maintenance	4,812	-	4,812	7,175
Equipment repairs and renewals	1,054	-	1,054	945
Telephone and fax	591	-	591	536
Printing, postage and stationery	1,170	40	1,210	943
Subscriptions	95	-	95	95
Licences	751	-	751	596
Sundry expenses	939	250	1,189	1,311
Waste and Cleaning	5,694	-	5,694	4,574
Specific Bad debts	2,402	-	2,402	266
Advertising & Marketing	109	12	121	84
Consultancy fees	-	3,520	3,520	450
Legal and professional fees	396	1,320	1,716	424
Bank charges	297	-	297	288
Total Support Costs	<u>68,596</u>	<u>13,743</u>	<u>82,339</u>	<u>77,007</u>
<b>Governance Costs</b>				
The independent examination of the charity's accounts	675	-	675	990
Total Governance Costs	<u>675</u>	<u>-</u>	<u>675</u>	<u>990</u>
<b>Total Charitable Expenditure</b>	<u><u>74,549</u></u>	<u><u>20,220</u></u>	<u><u>94,769</u></u>	<u><u>93,793</u></u>



# Liskerrett Community Centre

## Notes to the Accounts

### 11 Tangible fixed assets

	<b>Freehold interest in land and buildings (including heritage assets)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 1 July 2024	426,208	426,208
As at 30 June 2025	426,208	426,208
<b>Net Book Value</b>		
As at 30 June 2025	426,208	426,208
As at 30 June 2024	426,208	426,208

### 12 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade Debtors	3,866	13,749
Prepayments	459	-
	4,325	13,749

### 13 Creditors: Amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Taxation and social security	2,515	2,605
Accruals and deferred income	1,665	2,365
Other creditors	129	-
	4,309	4,970

### 14 Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>
	<b>Land and buildings</b>	<b>Other</b>	<b>Land and buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating leases with expiry date:				
Within one year	-	-	-	236
In the second to fifth years inclusive	-	688	-	-
	-	688	-	236

# Liskerrett Community Centre

## Notes to the Accounts

### 15 Analysis of funds

	As at 1 July 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2025 £
<b>Restricted Funds</b>					
Land & Buildings	426,208	-	-	-	426,208
Community Hubs	8,500	15,500	(16,000)	-	8,000
Gorsedh Kernow	1,000	-	(685)	-	315
Co-Op Local Causes Fund	2,202	-	-	-	2,202
Liskerrett Lights up	110	3,625	(3,285)	-	450
Repair Café	304	-	(250)	-	54
	<u>438,324</u>	<u>19,125</u>	<u>(20,220)</u>	<u>-</u>	<u>437,229</u>
<b>General Funds</b>					
Unrestricted funds	54,039	50,380	(74,550)	-	29,869
Total Unrestricted funds	<u>54,039</u>	<u>50,380</u>	<u>(74,550)</u>	<u>-</u>	<u>29,869</u>
Total funds	<u>492,363</u>	<u>69,505</u>	<u>(94,770)</u>	<u>-</u>	<u>467,098</u>

Purposes and restrictions in relation to the funds:

#### Restricted funds

Land & Buildings	Restricted funds received for the original purchase and renovation of the centre
Community Hubs	Funding received from NHS Cornwall and Isles of Scilly Integrated Care Board via Volunteer Cornwall for health and well being activities.
Gorsedh Kernow	An Intangible Cultural Heritage grant given from Cornwall Council via Gorsedh Kernow.
Co-op Local Causes Fund	Monies to improve and run Liskerrett's community garden.
Liskerrett Lights up	Monies received this year from Creative Kernow(FEAST), Liskeard Town Council and participating schools for the annual lantern parade.
Repair Café	The Centre currently assists the repair café to run and the figures shown are the transactions undertaken through the centre. However this is not the total income and expenditure of the activity.

# Liskerrett Community Centre

## Notes to the Accounts

### 16 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	426,208	-	426,208	426,208
Current assets	(392,030)	437,229	45,199	71,125
Creditors: Amounts falling due within one year	(4,309)	-	(4,309)	(4,970)
Net Assets	<u>29,869</u>	<u>437,229</u>	<u>467,098</u>	<u>492,363</u>

**LISKERRETT COMMUNITY CENTRE**

England & Wales - Charity number 1078598

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# Accounts

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Company registration number: 03784846

Charity registration number: 1078598

## *Liskerrett Community Centre*

A company limited by guarantee.

Annual Report and Unaudited but Independently Examined Accounts  
for the year ended 30 June 2024

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

# Liskerrett Community Centre

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# **Liskerrett Community Centre**

## **Reference and Administrative Details**

**Charity name** Liskerrett Community Centre

**Charity registration number** 1078598

**Company registration number** 03784846

Registered in England & Wales

**Registered Office** Varley Lane  
Liskeard  
Cornwall  
PL14 4AP

**Vision** A space for everyone.

**Mission** Helpful, friendly support in a place that brings people and groups together to create a better community.

**Trustees** Cheryl Bailey, Treasurer (appointed 2nd May 2024)  
Alan Colclough (passed away 27 January 2025)  
Andrew Hill  
Carmen Hunt, Chair (appointed 21 June 2024)  
Helen Leon (Resigned 12 April 2024)  
Jacqueline Long (Resigned 26 March 2024)  
Debbie Mynott, Secretary (Co-opted 26 March 2024)  
  
Brigit Strawbridge (co-opted 12th April 2024, resigned 24 July 2024)

**Independent Examiner** Debbie Risborough (FCCA)  
Cornwall Community Accountancy Service  
The Elms  
61 Green Lane  
Redruth  
TR15 1LS

# Liskerrett Community Centre

## Trustees' Report

The trustees present their report and the financial statements for the year ended 30 June 2024

### Objectives and activities

The objects of the Company are:

- a) To relieve poverty, distress and sickness among those in Devon and Cornwall (the "area of benefit").
- b) To advance education and learning, including training in skills relevant to securing employment among those living or working in the area of benefit.
- c) To preserve, protect and enhance in any way for the benefit of the public amenities including the buildings or features of historic architectural, or natural interest within the area of benefit.
- d) To provide facilities for public recreation or other leisure time occupation in the interest of social welfare with the object of improving the conditions of life for those living or working in the area of benefit.
- e) To further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

Within the District area we aim to provide affordable facilities for use by members of the public for the pursuit of legitimate businesses covering a broad based list of activities. We attempt to further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

The Trustees have had regard to the Charity Commission guidance on public benefit in preparing this report and have ensured that in planning activities year on year that identifiable benefits are attained for our clients and beneficiaries.

### Achievements and performance

The Liskerrett Community Centre continues to be a vibrant and vital resource for the local community. We offer space for groups and organisations to meet and hold their own events and run their services at a competitive rate. We also organise events ourselves, which contribute to the cultural vitality of the town. Our ethos is that creativity is good for you and as such many of our health-related activities centre around the arts. As a valued community hub we run twice monthly community art and wellbeing drop ins, a monthly Repair Café and support a range of health and wellbeing activities such as gentle yoga and chair-based dance. We screen monthly films including a matinee sub-titled screening, run a monthly local produce market and host performances both through Carn to Cove and arranged directly with artists.

This year's performances have included Miracle Theatre's 'Hells Bells' in March to a full capacity audience in the much larger Public Hall, the acclaimed poet Pacale Petit reading in conjunction with the Liskeard Poetry Group, a new satire 'Cold Dark Matters' from a local playwright, Shôn Dale-Jones' dark comedy 'Cracking' and the stunning bilingual drama 'Pepper and Honey' from Not Now Collective who hail from Birmingham and Croatia.

We were delighted when Fred and Pete's Treasure Tales aired on CBeebies in November, filmed at Liskerrett and featuring a local primary school and the Mazed story-telling project.

The culmination of our work with The Writers Block 'Stories of Stuff' project saw stories collected from regular groups attending Liskerrett interpreted by local emerging writers in print, and performed by Story Republic.

Liskerrett is proud of the high-quality work of the artists across many disciplines who work with us, but particular mention must go this year to resident printmaker Nicky Harwood for her large-scale work 'Parachute' featuring in the 'Planet Ocean' exhibition at The Box. Nicky's work is concerned with landscape, place and society's uncomfortable yet ever-growing relationship with disposable culture and the waste it creates. She often reuses failed or broken materials to realise the potential in the things other people discard.

# Liskerrett Community Centre

## Trustees' Report

In recognition of Liskeard's new twinning with Kopychyntsi in Ukraine this year, Liskerrett spent the summer learning traditional crafts from the artists of the Creativity Centre in Kopychyntsi, against the backdrop of the practicalities of their electricity rationing. Work created here that reflected this learning was displayed in the centre of town for the annual Liskeard Unlocked celebration of our heritage.

New regular activities this year have included a community choir, a cooking club, Headstart Kernow's drop ins for parents of under 5s, Warhammer tournaments, youth theatre, Man Down the men's mental health drop in, an evening crafting group 'Slow Stitch' and Inclusive Art for adults with learning difficulties.

Each year we work hard looking at the future sustainability of the organisation, both in terms of maintaining our current activities and fundraising to safeguard Liskerrett's long term future.

What the centre achieves on an astonishingly small amount of funding is remarkable. Funds are extremely prudently managed and a lot of Liskerrett's work is carried out on good will. This is testament to the love and respect so many people have for the centre and the number of hours put in by volunteers to keep the Centre running. Huge thanks are due to our many volunteers, who help with everything from funding bids to decorating, gardening and event stewarding.

### **Financial review**

The Liskerrett Community Centre's financial year runs from 1st July to 30th June and as at 30th June 2024, the income for the year was £107,663 (2023 £86,186). With expenditure at £93,794 (2023 £94,737) The resulting surplus being £13,869 (2023 deficit £8,551).

Our main concern remains the fabric of the building. Even though we have made significant investment over the last few years, which has helped considerably in improving the appearance and efficiency of the site, we cannot escape the fact that we own an old building, and we do not have large reserves to invest in it.

Grants:

This year, following our successful collaboration on Warmth Hubs, Liskerrett has received in total £28,500 Community Hub funding from the NHS Cornwall & Isles of Scilly Integrated Care Board, via Volunteer Cornwall, to deliver activities that benefit physical and mental health and wellbeing and reduce health inequalities.

We received £10,000 the third year's funding (of three) from The Fore to help pay the employment costs of a Centre Manager to move the centre back to its pre-covid levels of community engagement, and to engage with potential new services and activities that are needed as we move forward.

Feast's festivals grant of £2,500 and £1000 from Liskeard Town Council enabled Liskerrett to run lantern-making workshops at the centre, at local schools and with community organisations and care homes, bringing people from different backgrounds together to participate in creative activities and be part of an important local event. After several years of no lantern parade, we are proud to have reinstated this hugely popular part of the town's winter festivities.

An Intangible Cultural Heritage Grant from Cornwall Council via Goresdh Kernow of £1000 allowed us to put on some summer events in the Cattle Market Canopy that gave people an opportunity to experience traditional Cornish music and try out Cornish Dance.

# Liskerrett Community Centre

## Trustees' Report

Thanks to the Co-op and the people of Liskeard who nominated us as their chosen local cause, we received £2202.01 towards our outside space and gardening projects.

Our financial priorities remain to look at ways to reduce running costs, increase income, to seek funding and continue to fundraise to help maintain and improve the fabric of the Victorian building and to work on replacing the Hall.

We must therefore ensure we continue:

- to raise our profile as a venue to attract new users
- offer a good service to our users and tenants
- Continue to develop partnerships with other organisations in Liskeard and cultural organisations in Cornwall.
- Be seen and recognised as a contributor to the wider regeneration and vibrancy of the town, so emphasising our importance in the provision of services for Liskeard.

### **Structure, governance and management**

Liskerrett Community Centre is a charitable company limited by guarantee, incorporated on 9th June 1999. It was registered as a charity on 15th December 1999.

#### **Governing document**

The governing document is the Memorandum and Articles of Association. Clause 10 of the Memorandum restricts the liability of each member to one pound in the event of the Charity being wound-up.

The membership is made up of the charity trustees, who are also the company directors and form the Management Committee, plus a wider membership of anyone aged 18 or over living or working in the area of benefit that the Management Committee have admitted as members.

The wider membership is being reviewed in the 24/25 financial year as it has not been reviewed for a number of years. This will be discussed at the next AGM to formalise the membership process. At 30th June 24 there were six members of the Management Committee.

#### **Organisation**

Our staff and volunteers:

##### **Staff**

Centre Manager: Sally Hawken

Cleaner: Donna McGowan

Bookkeeper: Ian Britnell

##### **Volunteers:**

Kate Ashton, Andy Hill, Glen and Helen Leon, Bunny and Alan Colclough, Jenny and Steve Foster, Teresa Bishop, Sandy Simmons, Richard Dorling, Zac Leon, Ian Statham, Mary-Ann Doyle, Denise Larner, Ray Meadows, Ian Hobbs, Steve Carroll, Nell Turner, Christine Clacey, Matt Thornhill, Amanda Rees-Murray, Jo Taylor, Nicky Harwood, Lois Taylor, Carmen Hunt, Steve Hunt, Margaret Hawken, Geoff Neville, Joe Matthews, Marjorie Creber, Steve Bassett, Jackie Long, Sandy and Dave Ashton, Jackie Taylor, Rachel Brooks, Sue Field, Mark Green, Alex Champness, Andrew Witts, David Goodeve, Debbie Mynott, Greg Smith, Rick Warr, Ade Doyle, Adam Moore, Rob Doyle, Cheryl Bailey, Chris Bailey, Jeremy Hawken, Rachel Affleck, Carlton Crouch, Ed Champness, Tim Burns, Debbie Smith, Jenny B50Williams, Dot Mortlock.

# Liskerrett Community Centre Trustees' Report

## Trustee Responsibilities

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 Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

## Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 18th February 2025 and signed on its behalf by:



.....  
Carmen Hunt  
Chair of Trustees

# Liskerrett Community Centre Independent Examiner's Report

I report on the accounts of the company for the year ended 30 June 2024 which are set out on pages 7 to 18.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of 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;
- 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.

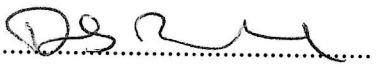
## Basis of independent examiner's report

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 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:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records, 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;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Debbie Risborough, Chartered Certified Accountant  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane,  
Redruth, Cornwall TR15 1LS

10/3/25  
.....  
Date:

# Liskerrett Community Centre

## Statement of Financial Activities

for the year ended 30 June 2024

	Note	Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	4	1,470	500	1,970	2,125
Charitable activities	5	59,548	45,575	105,123	83,868
Investments	6	570	-	570	193
<b>Total</b>		61,588	46,075	107,663	86,186
<b>Expenditure on:</b>					
Charitable activities	7	52,134	41,660	93,794	94,737
<b>Total</b>		52,134	41,660	93,794	94,737
<b>Net income/(expenditure) before investment gains/(losses)</b>		9,454	4,415	13,869	(8,551)
<b>Net income/(expenditure)</b>		9,454	4,415	13,869	(8,551)
Other gains/(losses)		-	-	-	-
<b>Net movement in funds</b>		9,454	4,415	13,869	(8,551)
<b>Reconciliation of funds:</b>					
Total funds brought		44,485	434,009	478,494	487,045
<b>Total funds carried forward</b>		53,939	438,424	492,363	478,494

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

# Liskerrett Community Centre

## Balance Sheet

As at 30 June 2024

		2024		2023	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	11		<u>426,208</u>		<u>426,208</u>
			426,208		426,208
<b>Current Assets</b>					
Debtors	12	13,749		5,052	
Cash at bank and in hand		<u>57,376</u>		<u>49,363</u>	
		71,125		54,415	
<b>Creditors: Amounts falling due within one year</b>	13	<u>(4,970)</u>		<u>(2,129)</u>	
<b>Net current assets</b>			<u>66,155</u>		<u>52,286</u>
<b>Total assets less current liabilities</b>			492,363		478,494
<b>Net assets</b>			<u>492,363</u>		<u>478,494</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>	15		438,324		434,009
<b>Unrestricted funds</b>	15				
Unrestricted income funds		<u>54,039</u>		<u>44,485</u>	
<b>Total unrestricted funds</b>			<u>54,039</u>		<u>44,485</u>
<b>Total charity funds</b>			<u>492,363</u>		<u>478,494</u>

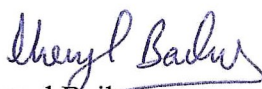
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 30 June 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 18th February 2025 and signed on its behalf by:

  
Cheryl Bailey  
Trustee and Treasurer

# Liskerrett Community Centre

## Notes to the Accounts

### 1 Accounting policies

#### 1.1 Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

#### 1.2 Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### 1.3 Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### 1.4 Income

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

# **Liskerrett Community Centre**

## **Notes to the Accounts**

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

### **1.5 Resources expended**

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

### **1.6 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually. The rates used are as follows:-

Freehold property - Not depreciated due to Residual Value.

Plant and machinery - 20% straight line

### **1.7 Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.9 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# **Liskerrett Community Centre**

## **Notes to the Accounts**

### **1.10 Creditors and provisions**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.11 Pension costs**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### **1.12 Leases**

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

### **1.13 Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

## **2 Company Status**

The charity is a company limited by guarantee and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the Management Committee are the trustees named on page 1. A list of wider members is available on request.

# Liskerrett Community Centre

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

	<b>Unrestricted funds 2023 £</b>	<b>Restricted income funds 2023 £</b>	<b>Total funds 2023 £</b>
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	2,125	-	2,125
Charitable activities	57,376	26,492	83,868
Investments	193	-	193
<b>Total</b>	<b>59,694</b>	<b>26,492</b>	<b>86,186</b>
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	69,814	24,923	94,737
<b>Total</b>	<b>69,814</b>	<b>24,923</b>	<b>94,737</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>(10,120)</b>	<b>1,569</b>	<b>(8,551)</b>
<b>Net income/(expenditure)</b>	<b>(10,120)</b>	<b>1,569</b>	<b>(8,551)</b>
Other gains/(losses)	-	-	-
<b>Net movement in funds</b>	<b>(10,120)</b>	<b>1,569</b>	<b>(8,551)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	54,605	432,440	487,045
<b>Total funds carried forward</b>	<b>44,485</b>	<b>434,009</b>	<b>478,494</b>

### 4 Donations and Legacies

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total funds 2024 £</b>	<b>Prior year funds 2023 £</b>
Appeals and donations	1,470	500	1,970	2,125
	<b>1,470</b>	<b>500</b>	<b>1,970</b>	<b>2,125</b>

# Liskerrett Community Centre

## Notes to the Accounts

### 5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
<b>Grant Income:</b>				
Cornwall Council	-	1,000	1,000	850
Co-operative Community Fund	-	2,202	2,202	-
Cornwall Voluntary Sector Forum	-	-	-	10,297
The Fore - general manager grant	-	10,000	10,000	10,000
Creative Kernow	-	2,500	2,500	-
Liskeard Town Council	-	1,000	1,000	-
Volunteer Cornwall	-	28,500	28,500	5,345
<b>Primary Purpose Trading:</b>				
Liskerrett Centre	50,290	-	50,290	49,696
Fundraising - Events	4,508	-	4,508	1,638
Fundraising - Film	3,871	-	3,871	3,437
Fundraising - General	233	-	233	54
Other income from charitable activities	646	373	1,019	403
<b>Other Income:</b>				
Insurance claims	-	-	-	2,148
	59,548	45,575	105,123	83,868

### 6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
Interest on cash deposits	570	-	570	193
	570	-	570	193

# Liskerrett Community Centre

## Notes to the Accounts

### 7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	£	£
			2024	2023
			£	£
<b>Direct costs</b>				
Stock movements	-	-	-	-
Events expenses	6,923	7,953	14,876	10,058
Shop and market costs	377	46	423	95
	<u>7,797</u>	<u>7,999</u>	<u>15,796</u>	<u>10,170</u>
<b>Support costs</b>				
Wages and salaries	16,712	22,780	39,492	34,719
Pensions	660	-	660	930
Rent and rates	821	1,080	1,901	2,398
Light, heat and power	6,988	6,800	13,788	12,630
Insurance	1,667	1,829	3,496	3,885
Building Repairs and maintenance	7,175	-	7,175	16,056
Equipment repairs and renewals	242	703	945	2,423
Telephone and fax	536	-	536	432
Printing, postage and stationery	943	-	943	909
Subscriptions	95	-	95	7
Licences	596	-	596	146
Sundry expenses	767	169	936	423
Waste and Cleaning	4,949	-	4,949	4,497
Specific Bad debts	266	-	266	-
Advertising & Marketing	68	-	68	335
Consultancy fees	450	-	450	3,848
Legal and professional fees	124	300	424	-
Bank charges	288	-	288	275
Total Support Costs	<u>43,347</u>	<u>33,661</u>	<u>77,008</u>	<u>83,913</u>
<b>Governance Costs</b>				
The independent examination of the charity's accounts	990	-	990	654
Total Governance Costs	<u>990</u>	<u>-</u>	<u>990</u>	<u>654</u>
<b>Total Charitable Expenditure</b>	<u><u>52,134</u></u>	<u><u>41,660</u></u>	<u><u>93,794</u></u>	<u><u>94,737</u></u>

# Liskerrett Community Centre

## Notes to the Accounts

### 8 Net income/ expenditure

Net income/expenditure is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent Examiners' remuneration	990	654
	990	654

### 9 Staff costs

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Staff in charitable activities	3	3
Volunteers (nos of people involved excluding Trustees)	46	44
	46	44

The aggregate payroll costs of these persons were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	39,492	34,719
Pensions	660	930
	40,152	35,649

No employee received emoluments in excess of £60,000 in either the current or the prior year.

The charity operates a defined contributions scheme with NEST. The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were nil (2023 - £nil)

### 10 Trustees' remuneration and expenses

Trustee payments of £120 were made during the year (2023 - £nil) .

Expenses totalling £nil were paid to Trustees (2023 - £nil)

# Liskerrett Community Centre

## Notes to the Accounts

### 11 Tangible fixed assets

	<b>Freehold interest in land and buildings (including heritage assets)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
As at 1 July 2023	426,208	426,208
As at 30 June 2024	426,208	426,208
<b>Net Book Value</b>		
As at 30 June 2024	426,208	426,208
As at 30 June 2023	426,208	426,208

### 12 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Debtors	13,749	5,052
	13,749	5,052

### 13 Creditors: Amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxation and social security	2,605	1,534
Accruals and deferred income	2,365	595
	4,970	2,129

### 14 Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>Land and buildings</b>	<b>Other</b>	<b>Land and buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating leases with expiry date:				
Within one year	-	236	-	472
	-	236	-	472

# Liskerrett Community Centre

## Notes to the Accounts

### 15 Analysis of funds

	As at 1 July 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 30 June 2024 £
<b>Restricted Funds</b>					
Land & Buildings	426,208	-	-	-	426,208
CCF - Crafty Toasties	844	-	(844)	-	-
CCF - Liskeard Hive Project	100	-	-	(100)	-
Community Hubs	6,679	28,500	(26,679)	-	8,500
The Fore - General manager grant	-	10,000	(10,000)	-	-
Gorsedh Kernow	-	1,000	-	-	1,000
Co-Op Local Causes Fund	-	2,202	-	-	2,202
Liskerrett Lights up	-	4,000	(3,890)	-	110
Repair Café	100	373	(169)	-	304
Small Grants under £1,000	78	-	(78)	-	-
	<u>434,009</u>	<u>46,075</u>	<u>(41,660)</u>	<u>(100)</u>	<u>438,324</u>
<b>General Funds</b>					
Unrestricted funds	44,485	61,588	(52,134)	100	54,039
Total Unrestricted funds	<u>44,485</u>	<u>61,588</u>	<u>(52,134)</u>	<u>100</u>	<u>54,039</u>
Total funds	<u>478,494</u>	<u>107,663</u>	<u>(93,794)</u>	<u>-</u>	<u>492,363</u>

Purposes and restrictions in relation to the funds:

#### Restricted funds

Land & Buildings	Restricted funds received for the original purchase and renovation of the centre
CCF - Crafty Toasties	Funding received from Cornwall Community Foundation for reducing isolation. Current year spend to complete the project was used for additional tables at the centre.
CCF - Liskeard Hive Project	This project was completed in 2022 transactions show 100% spend of the monies received leaving the remaining balance here to be transferred to unrestricted spend due to errors in prior years.
Community Hubs	Funding received from NHS Cornwall and Isles of Scilly Integrated Care Board via Volunteer Cornwall for health and well being activities.
The Fore - General manager grant	Support for a general manager for the centre.
Gorsedh Kernow	An Intangible Cultural Heritage grant given from Cornwall Council via Gorsedh Kernow.
Co-op Local Causes Fund	Monies to improve and run Liskerrett's community garden.

# Liskerrett Community Centre

## Notes to the Accounts

Liskerrett Lights up	Monies received this year from Creative Kernow(FEAST), Liskeard Town Council and participating schools for the annual lantern parade.
Repair Café	The Centre currently assists the repair café to run and the figures shown are the transactions undertaken through the centre. However this is not the total income and expenditure of the activity.
Small Grants under £1,000	Sustain grant for cinema.

### 16 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	426,208	-	426,208	426,208
Current assets	(367,199)	438,324	71,125	54,415
Creditors: Amounts falling due within one year	(4,970)	-	(4,970)	(2,129)
Net Assets	<u>54,039</u>	<u>438,324</u>	<u>492,363</u>	<u>478,494</u>

**LISKERRETT COMMUNITY CENTRE**

England & Wales - Charity number 1078598

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# Accounts

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Company registration number: 03784846

Charity registration number: 1078598

## *Liskerrett Community Centre*

(A company limited by guarantee.)

Annual Report and Unaudited but Independently Examined Accounts  
for the year ended 30 June 2023

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

***Liskerrett Community Centre***  
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***Liskerrett Community Centre***  
**Reference and Administrative Details**

<b>Charity name</b>	Liskerrett Community Centre
<b>Charity registration number</b>	1078598
<b>Company registration number</b>	Registered in England & Wales reference 03784846
<b>Registered office</b>	Varley Lane Liskeard Cornwall PL14 4AP
<b>Vision</b>	A space for everyone.
<b>Mission</b>	Helpful, friendly support in a place that brings people and groups together to create a better community.
<b>Trustees</b>	Alan Colclough Andrew Hill, Treasurer and vice Chair Barry Helme (Resigned 14 September 2022) Jacqueline Long (Appointed 25 January 2023) Jennifer Besford-Foster, Treasurer (Resigned 30 November 2022) Helen Leon, Secretary Matthew Thornhill (Resigned 1st February 2023) Raymond Meadows (Resigned 1 March 2023)
<b>Independent Examiner</b>	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

# *Liskerrett Community Centre*

## **Trustees' Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the unaudited financial statements of the charity for the year ended 30 June 2023

### **Objectives and activities**

The objects of the Company are:

- a) To relieve poverty, distress and sickness among those in Devon and Cornwall (the "area of benefit").
- b) To advance education and learning, including training in skills relevant to securing employment among those living or working in the area of benefit.
- c) To preserve, protect and enhance in any way for the benefit of the public amenities including the buildings or features of historic architectural, or natural interest within the area of benefit.
- d) To provide facilities for public recreation or other leisure time occupation in the interest of social welfare with the object of improving the conditions of life for those living or working in the area of benefit.
- e) To further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

Within the District area we aim to provide affordable facilities for use by members of the public for the pursuit of legitimate businesses covering a broad based list of activities. We attempt to further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

The Trustees have had regard to the Charity Commission guidance on public benefit in preparing this report and have ensured that in planning activities year on year that identifiable benefits are attained for our clients and beneficiaries.

### **Achievements and performance**

Highlights of the year 2022 - 23:

The Liskerrett Community Centre continues to be a vibrant and vital resource for the local community. We continue to offer space for groups and organisations to meet and hold their own events and run their services at a competitive rate. We also continue to organise events ourselves, which contribute to the cultural vitality of the town. This includes our twice monthly community art and wellbeing drop ins, establishing a monthly Repair Café, a range of health and wellbeing activities such as Gentle Yoga and Chair-based Dance, our monthly film screenings including a matinee sub-titled screening and our performances both through Carn to Cove and also arranged directly with artists.

## *Liskerrett Community Centre*

### **Trustees' Report**

This year's performances have included Panta Rei Dance Theatre from Oslo who amazed a full capacity audience with their physical dance show 'Make Me Dance, a screening of the black and white film, Charlie Chaplin's 'The Kid' with live music played throughout by the very talented Wurlitza, new writing from Cornwall in the form of Tre written by Sarah Connors and directed by Simon Harvey and most recently James Rowland's hugely successful 'Learning to Fly.'

We are pleased to have hosted free or low cost family performances that has included Cornish Caretakers History of Cornwall in partnership with Cornwall Libraries, inclusive theatre with Arthurs Club and Alice's Blackhole Adventure from local theatre company Little Trebiggan.

Liskerrett's part in the prestigious RSC project 37 Plays through Hall for Cornwall and the Writers Block was hugely valued by the community of emerging writers in South East Cornwall and involved a series of writers workshops, a sharing event last December and Rehearsed Readings this October. One of the local participants made it into the final 70 shortlisted by the RSC.

We are proud to be the host venue for the Woolly Workshops that run in conjunction with the annual 3 Bags Full wool market and are pleased to support the knitting group who are responsible for yarn bombing the town.

We have supported Liskeard Lights Up by running lantern-making workshops at the centre and at local schools and with local organisations and care homes, bringing people from different backgrounds together to participate in creative activities and be part of an important local event. After several years of no lantern parade, we are proud to have reinstated this hugely popular part of the town's winter festivities.

Liskerrett has played a part in local community events both to advertise our offer and support groups and organisations across the town. We organised quality activity for the community at the annual Relay for Life event, the Leisure Centre 50th celebration and the Ploughman's Festival. For Liskeard Unlocked we organised workshops with schools/community groups to produce art for bus shelters, built frames for the town centre to look at our built environment in new ways and organised a Creative Jam offering a taster in a whole range of art disciplines.

Trustees held a celebration event in March 2023 to recognise the enormous contribution of Jenny Foster to Liskerrett from its very beginning. A hall full of people gathered to say thank you to Jenny for her kindness, enthusiasm and the huge amount of time dedicated to the centre over more than twenty years. Representatives from Carn to Cove and Feast were present, acknowledging Jenny's work to build a strong reputation for Liskerrett as a provider of cultural activity.

# *Liskerrett Community Centre*

## **Trustees' Report**

New regular activities this year include a Home Education Parent Support Group, Pokemon Club, Liskeard Board Gamers, Cornwall Mind monthly drop in, Your Voice (women's mental health peer support), Man Down (men's mental health peer support), Dance Together, Gentle Yoga, Fitness, Inclusive Art and a Cooking Club run by Foodbank & Healthy Cornwall.

Each year we work hard looking at the future sustainability of the organisation, both in terms of maintaining our current activities and fundraising to safeguard Liskerrett's long term future. The Trustees note with sadness the closure of Liskerrett Pre-School, one of our original cornerstone tenants.

What the centre achieves on an astonishingly small amount of funding is remarkable. Funds are extremely prudently managed and a lot of Liskerrett's work is carried out on good will. This is testament to the love and respect so many people have for the centre and the amount of hours put in by volunteers to keep the Centre running. Huge thanks are due to our many volunteers, who do everything from business planning and decorating, to gardening and event stewarding.

### **Financial review**

The Liskerrett Community Centre's financial year runs from 1st July to 30th June and as at 30th June 2023. The income for the year was £86,186 ( 2022 £72,452), with expenditure at £94,737 (2022 £75,728), the resulting deficit being £8,551 (2022 £3,276)

Over the year we have made a small loss largely due to investing £18,242 in repairs, equipment renewals and maintenance. This includes outside lighting repairs, an external wall after storm damage, guttering, fascia boards, repair and painting of upper level windows and slates in the main building, refurbishment of the former pre-school and electrical work in hall. Our main concern remains the fabric of the building.

Even though we have made significant investment over the last two years, which has helped considerably in improving the appearance and efficiency of the site, we cannot escape the fact that we own an old building and we do not have large reserves to invest in it.

#### **Grants:**

This year Liskerrett received £5,345 funding from the Integrated Care Board via Volunteer Cornwall to offer warm space winter support in the form of activities and hot food. Our grant of £8,199.61 from Cornwall Community Foundation to support our Crafty Toasty project finished at the end of March 2023. Due to the success of the project, we have continued to deliver twice monthly community art and wellbeing drop ins through the winter support grant.

We received £10,000 the second year's funding (of three) from The Fore to help pay the employment costs of a Centre Manager to move the centre back to its previous levels of community engagement and to engage with potential new services and activities that are needed as we move forward.

# *Liskerrett Community Centre*

## **Trustees' Report**

Liskerrett was one of the first six community hubs across Cornwall to participate in an evaluation project funded by the NHS to demonstrate the value of community based health and wellbeing activity. With £10,297 funding we were able to pay for additional resource to complete this project.

Our financial priorities remain to consolidate our business income, look at ways to reduce running costs, and to seek funding and continue to fundraise to help maintain and improve the fabric of the Victorian building and to work on replacing the Hall.

We must therefore ensure we continue:

- to raise our profile as a venue to attract new users,
- offer a good service to our users and tenants
- Continue to develop partnerships with other organisations in Liskeard and cultural orgs in Cornwall.
- Be seen and recognised as a contributor to the wider regeneration and vibrancy of the town, so emphasising our importance in the provision of services for Liskeard.

### **Structure, governance and management**

Liskerrett Community Centre is a charitable company limited by guarantee, incorporated on 9th June 1999. It was registered as a charity on 15th December 1999.

### **Governing document**

The governing document is the Memorandum and Articles of Association. Clause 10 of the Memorandum restricts the liability of each member to one pound in the event of the Charity being wound-up. At 30th June 23, there were four members.

### **Organisation**

Our staff and volunteers:

#### Staff:

Centre Manager: Sally Hawken

Cleaner: Donna McGowan

Book keeper: Ian Britnell

#### Volunteers:

Kate Ashton, Michael Taylor, Andy Hill, Glen and Helen Leon, Bunny and Alan Colclough, Jenny and Steve Foster, Teresa Bishop, Sandy Simmons, Richard Dorling, Ted Blakemore, Zac Leon, Ian Statham, Mary-Ann Doyle, Denise Larner, Ray Meadows, Ian Hobbs, Steve Carroll, Nell Turner, Christine Clacey, Matt Thornhill, Amanda Rees-Murray, Jo Taylor, Nicky Harwood, Lois Taylor, Carmen Hunt, Margaret Hawken, Geoff Neville, Joe Matthews, Marjorie Creber, Steve Bassett, Jackie Long, Sandy and Dave Ashton, Jackie Taylor, Rachel Brooks, Sue Field, Mark Green, Alex Champess, Andrew Witts, David Goodeve, Debbie Mynott, Greg Smith, Janice Bell, Rick Warr, Ade Doyle, Adam Moore, Rob Doyle.

# *Liskerrett Community Centre*

## **Trustees' Report**

### **Trustee Responsibilities**

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 Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 26th March 2024 and signed on its behalf by:

Andrew Hill  
Trustee

# ***Liskerrett Community Centre*** **Independent Examiner's Report**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

## **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act) and the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the accounts of the charity are not subject to audit under Part 16 of the 2006 Act and are eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- 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 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 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:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records, 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;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Debbie Risborough, Chartered Certified Accountant  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane,  
Redruth, Cornwall TR15 1LS

.....  
Date:

# *Liskerrett Community Centre*

## Statement of Financial Activities

for the year ended 30 June 2023

	Note	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior year funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	4	2,125	-	2,125	852
Charitable activities	5	57,376	26,492	83,868	71,594
Investments	6	193	-	193	6
<b>Total</b>		<u>59,694</u>	<u>26,492</u>	<u>86,186</u>	<u>72,452</u>
<b>Expenditure on:</b>					
Charitable activities	7	69,814	24,923	94,737	75,728
<b>Total</b>		<u>69,814</u>	<u>24,923</u>	<u>94,737</u>	<u>75,728</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>		- 10,120	1,569	- 8,551	- 3,276
Net gains/(losses) on investments		-	-	-	-
<b>Net income/(expenditure)</b>		<u>- 10,120</u>	<u>1,569</u>	<u>- 8,551</u>	<u>- 3,276</u>
<b>Net movement in funds</b>		- 10,120	1,569	- 8,551	- 3,276
<b>Reconciliation of funds:</b>					
Total funds brought forward		54,605	432,440	487,045	490,321
<b>Total funds carried forward</b>		<u>44,485</u>	<u>434,009</u>	<u>478,494</u>	<u>487,045</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

# *Liskerrett Community Centre*

## **Balance Sheet**

**As at 30 June 2023**

		2023		2022	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	11		<u>426,208</u>		<u>426,208</u>
			426,208		426,208
<b>Current Assets</b>					
Debtors	12	5,052		5,586	
Cash at bank and in hand		<u>49,363</u>		<u>57,837</u>	
		54,415		63,423	
<b>Creditors: Amounts falling due within one year</b>					
	13	(2,129)		<u>(2,586)</u>	
<b>Net current assets</b>			<u>52,286</u>		<u>60,837</u>
<b>Total assets less current liabilities</b>			478,494		487,045
<b>Net assets</b>			<u>478,494</u>		<u>487,045</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			434,009		432,440
<b>Unrestricted funds</b>					
Unrestricted income funds		<u>44,485</u>		<u>54,605</u>	
<b>Total unrestricted funds</b>			<u>44,485</u>		<u>54,605</u>
<b>Total charity funds</b>			<u>478,494</u>		<u>487,045</u>

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

For the year ended 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 26th March 2024 and signed on its behalf by:

Andrew Hill  
Trustee

# *Liskerrett Community Centre*

## **Notes to the Accounts**

### **1 Accounting policies**

#### **1.1 Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with:

- 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

#### **1.2 Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### **1.3 Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### **1.4 Income**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

# *Liskerrett Community Centre*

## **Notes to the Accounts**

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

### **1.5 Resources expended**

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

### **1.6 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, which is reviewed annually.

The rates used are as follows:-

Freehold property - not depreciated due to residual value

Plant and machinery -20% straight line

### **1.7 Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **1.8 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

# *Liskerrett Community Centre*

## **Notes to the Accounts**

### **1.10 Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **1.11 Creditors and provisions**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.12 Pension costs**

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

### **1.13 Leases**

Rentals under operating leases are charged to the statement of financial activities on a straight-line basis over the lease term.

### **1.14 Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

## **2 Company Status**

The charity is a company limited by guarantee and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The members of the charity are the trustees named on page 1.

***Liskerrett Community Centre***  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted income funds 2022 £</b>	<b>Total funds 2022 £</b>
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	852	-	852
Charitable activities	48,622	22,972	71,594
Other trading activities			-
Investments	6		6
<b><i>Total</i></b>	<b>49,480</b>	<b>22,972</b>	<b>72,452</b>
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	52,441	23,287	75,728
<b><i>Total</i></b>	<b>52,441</b>	<b>23,287</b>	<b>75,728</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>(2,961)</b>	<b>(315)</b>	<b>(3,276)</b>
Net gains/(losses) on investments			-
<b>Net income/(expenditure)</b>	<b>(2,961)</b>	<b>(315)</b>	<b>(3,276)</b>
<b>Other recognised gains/(losses):</b>			
<b><i>Net movement in funds</i></b>	<b>(2,961)</b>	<b>(315)</b>	<b>(3,276)</b>
<b><i>Reconciliation of funds:</i></b>			
Total funds brought forward	57,566	432,755	490,321
<b><i>Total funds carried forward</i></b>	<b>54,605</b>	<b>432,440</b>	<b>487,045</b>

# *Liskerrett Community Centre*

## Notes to the Accounts

### 4 Donations and Legacies

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
			2023	2022
Appeals and donations	2,125	-	2,125	852
	2,125	-	2,125	852

### 5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
			2023	2022
<b><i>Grant Income:</i></b>				
Cornwall Community Foundation	-	-	-	8,200
Cornwall Council	-	850	850	-
Cornwall Voluntary Sector Forum	-	10,297	10,297	-
HMRC	-	-	-	772
Omicron Hospitality & Leisure Grant	-	-	-	4,000
The Fore Gen Mgr Grant	-	10,000	10,000	10,000
Volunteer Cornwall	-	5,345	5,345	-
<b><i>Primary Purpose Trading:</i></b>				
Liskerrett Centre	49,696	-	49,696	46,520
Fundraising - Events	1,638	-	1,638	1,427
Fundraising - Film	3,437	-	3,437	532
Fundraising - General	54	-	54	143
<b><i>Other Income:</i></b>				
Insurance claims	2,551	-	2,551	-
	57,376	26,492	83,868	71,594

# *Liskerrett Community Centre*

## Notes to the Accounts

### 6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	£	£
Interest on cash deposits	193	-	193	6
	193	-	193	6

### 7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	£	2022
	£	£	£	£
<b>Direct costs</b>				
Events expense	95	-	95	8,194
Shop and market costs	3,279	7,017	10,296	2,102
	3,374	7,017	10,391	10,296
<b>Support costs</b>				
Wages and salaries	24,719	10,000	34,719	28,655
Staff NIC (Employers)	-	-	-	2,303
Employers pension	930	-	930	-
IT Expenses	344	-	344	956
Rent and rates	5,205	514	5,719	3,892
Light, heat and power	11,229	1,057	12,286	11,286
Insurance	3,885	-	3,885	2,858
Building Repairs and maintenance	15,878	2,364	18,242	10,648
Marketing and promotion	245	90	335	98
Telephone and fax	432	-	432	395
Printing, postage and stationery	985	20	1,005	1,797
Subscriptions	7	-	7	129
Licences	146	-	146	760
Sundry expenses	461	14	475	65
Cleaning	1,045	-	1,045	807
Consultancy fees	-	3,848	3,848	-
Bank charges	275	-	275	188
<b>Total Support Costs</b>	65,786	17,907	83,693	64,837

# Liskerrett Community Centre

## Notes to the Accounts

### Governance Costs

The audit or independent examination of the charity's accounts	654	-	654	595
Total Governance Costs	<u>654</u>	<u>-</u>	<u>654</u>	<u>595</u>
<b>Total Charitable Expenditure</b>	<b><u>69,814</u></b>	<b><u>24,924</u></b>	<b><u>94,738</u></b>	<b><u>75,728</u></b>

### 8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2023	2022
	£	£
Auditors' / Examiners' remuneration	654	595

### 9 Staff costs

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
Staff in charitable activities	3	3

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	34,719	28,655
Social security	-	2,303
Pensions	930	-
	<u>35,649</u>	<u>30,958</u>

Total employee benefits received by key management personnel - -

No employee received emoluments in excess of £60,000 in either the current or the prior year

The charity operates a defined contributions scheme with..... The pension cost shown represents the contributions payable by the charity to the scheme for the period.

The outstanding contributions at the end of the financial period were:

### 10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the year (2022 - £nil) .

Expenses totalling £nil were paid to Trustees (2022 - £nil)

# Liskerrett Community Centre

## Notes to the Accounts

### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets)	Plant and machinery including motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£
<b>Cost</b>				
As at 1 July 2022	426,208	-	-	426,208
As at 30 June 2023	426,208	-	-	426,208
<b>Net Book Value</b>				
As at 30 June 2023	<u>426,208</u>	<u>-</u>	<u>-</u>	<u>426,208</u>
As at 30 June 2022	<u>426,208</u>	<u>-</u>	<u>-</u>	<u>426,208</u>

### 12 Debtors

	2023	2022
	£	£
Trade Debtors	5,052	5,586
	<u>5,052</u>	<u>5,586</u>

### 13 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Taxation and social security	1,535	1,396
Accruals and deferred income	595	1,190
	<u>2,130</u>	<u>2,586</u>

# Liskerrett Community Centre

## Notes to the Accounts

### 14 Analysis of funds

	As at 1 July 2022 £	Incoming Resources £	Resources Expended £	Transfers £	AS at 30 June 2022 £
<b>Restricted Funds</b>					
Land & Buildings	426,208	-	-	-	426,208
Small grants under £1,000	78	-	-	-	78
CCF - Liskeard Hive Project	100	-	-	-	100
CCF - Crafty Toasties	6,054	-	(5,210)	-	844
General funds	-	-	-	-	-
Community Hubs Winter S	-	5,345	(4,158)	-	1,187
Cornwall Voluntary CVSF	-	10,297	(4,805)	-	5,492
The Fore Gen Mngr grant	-	10,000	(10,000)	-	-
Time 2 Move	-	750	(750)	-	-
	<u>432,440</u>	<u>26,492</u>	<u>(24,923)</u>	<u>-</u>	<u>434,009</u>
<b>General Funds</b>					
Unrestricted funds	54,605	59,694	(69,814)	-	44,485
Total Unrestricted funds	<u>54,605</u>	<u>59,694</u>	<u>(69,814)</u>	<u>-</u>	<u>44,485</u>
Total funds	<u>487,045</u>	<u>86,186</u>	<u>(94,737)</u>	<u>-</u>	<u>478,494</u>

### 15 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Tangible assets	-	426,208	426,208	426,208
Investments	-	-	-	-
Current assets	46,614	7,801	54,415	63,423
Creditors: Amounts falling due within one year	(2,129)	-	(2,129)	(2,586)
Creditors: Amounts falling due after more than one year	-	-	-	-
Net Assets	<u>44,485</u>	<u>434,009</u>	<u>478,494</u>	<u>487,045</u>

**LISKERRETT COMMUNITY CENTRE**

England & Wales - Charity number 1078598

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# Accounts

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**Liskerrett Community Centre**

**A company limited by guarantee.**

**Charity No. 1078598**

**Company No. 03784846**

**Trustees' Report and Unaudited Accounts**

**30 June 2022**

**Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS**

**Liskerrett Community Centre  
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**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03784846**

**Charity No. 1078598**

**Registered Office**

Varley Lane  
Liskeard  
Cornwall  
PL14 4AP

**Vision**

A space for everyone.

**Mission**

Helpful, friendly support in a place that brings people and groups together to create a better community.

**Honorary President**

John Lennon (Passed away July 21)

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

Alan Colclough	
Andrew Hill	Chair
Barry Helme	(Resigned 14 September 2022)
Deborah Mynott	(Resigned 20 December 2021)
Helen Leon	Secretary (Appointed 26 January 2022)
Jennifer Besford-Foster	Treasurer
Kevin Grey	(Resigned 28 July 2021)
Matthew Thornhill	(Appointed 29 June 2022)
Nicola Harwood	(Resigned 13 June 2022)
Raymond Meadows	

**Accountants**

Cornwall Community Accountancy  
Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2022.

**OBJECTIVES AND ACTIVITIES**

The objects of the Company are:

- (a) To relieve poverty, distress and sickness among those in Devon and Cornwall (the "area of benefit").
- (b) To advance education and learning, including training in skills relevant to securing employment among those living or working in the area of benefit.
- (c) To preserve, protect and enhance in any way for the benefit of the public amenities including the buildings or features of historic architectural, or natural interest within the area of benefit.
- (d) To provide facilities for public recreation or other leisure time occupation in the interest of social welfare with the object of improving the conditions of life for those living or working in the area of benefit.
- (e) To further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

Within the & District area we aim to provide affordable facilities for use by members of the public for the pursuit of legitimate businesses covering a broad based list of activities. We attempt to further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

The Trustees have had regard to the Charity Commission guidance on public benefit in preparing this report and have ensured that in planning activities year on year that identifiable benefits are attained for our clients and beneficiaries.

What have we done in 2021-22?

We continue to manage our rooms and garden and have rooms rented to a wide range of groups and organisations providing support, training, leisure and exercise opportunities to the community. We also have dedicated studio space for local artists and art practitioners including a recording studio.

Our cornerstone tenants are:

The Hub Vegetarian Cafe

Liskerrett Nursery and Pre-school- Providing care and education for two to five year olds. Open each weekday during term time. OFSTED registered. Early Years Funding available for all three and four year olds and for some 2 year olds.

Louise School of Dance – offering dance classes for all ages in ballet, tap, jazz and modern from her own dedicated dance studio.

Royal Voluntary Service – mobilises volunteers to support people in need in the community. They also work closely with the NHS

We also have close links with:

Liskeard Family Hub – No longer a cornerstone tenant. However they continue to occupy a building on our site and offer a range of free services and activities for families.

Lyskerrys Youth – Providing a range of services and activities for young people supported by Young People Cornwall now rent our rooms session by session to allow them continue to offer.

St Petrocs – confidential advice and support on homeless issues

Cornwall College – offering Art for Wellbeing and Gardening for Wellbeing sessions

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

**ACHIEVEMENTS AND PERFORMANCE**

Highlights of the year 2021-22:

2021-22 has been the first year that the Liskerrett Community Centre has been allowed to open without restrictions since March 2020 with the lifting of all legal restrictions resulting from the Covid pandemic on 21st June 2021. Whilst Covid hasn't gone away, we have developed strategies that help us all manage it.

Part of that strategy was the installation of the new windows in the hall installed in June 2021 which transformed that space into a bright, well-ventilated room that gave our users confidence to restart using the space for their group meetings and activities.

Unfortunately, in July we heard of the passing away of our Honorary President, John Lennon, following a brief illness. He was a founding trustee of the Liskerrett Community Centre and our chairperson for a number of years. He worked tirelessly for this organisation. A great ambassador, kind and generous with his support and his time. He will be fondly remembered and sorely missed.

The start of our year was a busy time concentrating on delivering our vision for a community and arts centre on the Cattle Market.

This included:

- The successful securing of three-year funding from funding organisation The Fore to help pay the employment costs of a Centre Manager for Liskerrett to move the Centre back to its previous levels of community engagement and to engage with potential new services and activities that are needed even more as we move forward.
- The successful appointment of Sally Hawken in that role.
- The appointment of SW Community Build to engage with stakeholders and design our new community and arts centre and oversee the construction.
- An ongoing series of presentations to set out our plans to key organisations in the town
- Initial discussions on the establishment of a partnership with Sterts to develop the Community and Arts Centre.
- A funding plan identifying potential grant sources for the development, with work already being undertaken on funding bids.

However, the crucial piece of the jigsaw was to get a formal agreement with Cornwall Council setting out the amount of land that would be allocated to the new facility and the terms under which the Liskerrett Community Centre as lead organisation would occupy the allocated part of the Cattle Market site.

However up until now that formal agreement has not been offered, and all we have experienced is frustration and lack of progress whilst Cornwall Council work up their own plans for an Integrated Services Hub on the Cattle Market site.

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

In this void, Liskerrett has had to make some tough choices. Continued lack of investment in our buildings is no longer an option, and priority work has to be undertaken in a planned way to enable us to keep open as a community venue.

We know that there is need for our spaces and that they will be crucial in the next months as the cost of energy, food and other commodities increases putting pressure on many local people. For these reasons we have been concentrating on a forward strategy for the organisation and we are pleased to welcome two new trustees to help with this. Also our manager continues to build new relationships with new user groups and filling our spaces with activities and support for our local community.

Unfortunately we are heading into a further particularly challenging time for the centre and for our community including how we need to change to adapt to new situations. However I would like to say a huge thanks to all our staff, our volunteers and our users. We couldn't do this without you.

Café: Having enjoyed a very busy summer in 2021 when the county was busy with visitors and many people were looking particularly for vegetarian and vegan options, the Hub vegetarian café continues to survive and offer a good selection of vegetarian and vegan choices.

#### **FINANCIAL REVIEW**

The income for the year was £72,452 (2021 £74,324). With expenditure at £75,728 (2021 £65,196). The resulting deficit being £3,276 (2021 £9,128 surplus)

Grants: This year Liskerrett Community Centre received a further £4,000 business support grant from Government in February 2022 and a further £772.36 through the Job Retention Scheme which supported the payment of our staff whilst on partial furlough. This scheme finished at the end of September 2021.

As already referred to, Liskerrett has been successful in obtaining three years funding from The Fore to help pay the employment costs of a Centre Manager for Liskerrett to move the Centre back to its previous levels of community engagement and to engage with potential new services and activities that are needed even more as we move forward.

Our grant of £9,898.00 from Cornwall Community Foundation which supported the set-up of The Hive shop finished at the end of January 2022. The Hive, an outlet for local producers working and complementing the monthly Local Produce Markets and the new market place on the Cattle Market, continues to thrive.

A further series of grants managed by the Cornwall Community Foundation has brought in £8,199.61 of grant funding supporting a Crafty Toasty project, a free twice monthly session community wellbeing drop-in with crafts to try including tea, coffee and a toasted sandwich. This has enabled the Centre to work alongside Volunteer Cornwall and other support agencies who have attended the sessions and offered help and advice where appropriate. The sessions started in March 2022. The connections are bringing forward other opportunities including to be one of 32 designated community hubs being supported throughout the county.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Liskerrett Community Centre is a charitable company limited by guarantee, incorporated on 9th June 1999. It was registered as a charity on 15th December 1999. The governing document is the Memorandum and Articles of Association. Clause 10 of the Memorandum restricts the liability of each member to one pound in the event of the Charity being wound-up. At 30th June 21, there were seven members.

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

Our staff and volunteers:

Centre Co-ordinator (voluntary) up to 1st November 2021: Jenny Foster

Staff: Sally Hawken (Centre Manager, started her employment on 1st November 2021), Donna McGowan (Cleaner), Ian Britnell (Book keeper), Theresa Bishop (Reception/Office Assistant, retired February 2022)

Volunteers: Andy Hill, Jenny Foster, Barry Helme, Alan Colclough, Ray Meadows, Matt Thornhill, Helen Leon, Debbie Mynott, Jackie Taylor, Kevin Grey, Denise Larner, Cathy Ross, Clare Briault, Linda Losty, Bunny Colclough, Jean Lennon, Graham Giles, Lois Taylor, Ted Blakemore, Marjorie Creber, Sandy Simmons, Theresa Bishop, Steve Foster, Pete Nance, Zac Leon, Richard Dorling, Nicky Harwood, Mick Ruhland, Michael Taylor, Rachel Brooks, Lisa Townsend, Pete Woodward, Margaret Hawken, Sid, Ian.

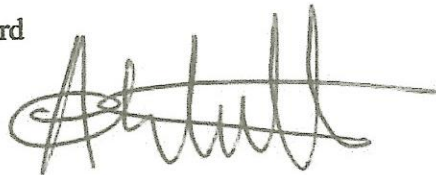
I would like to acknowledge and give thanks for the work and dedication given by John Lennon to Liskerrett Community Centre. John sadly passed away in July 2021 following a brief illness. He was a founding trustee of the Liskerrett Community Centre and our chairperson for a number of years. He worked tirelessly for this organisation. A great ambassador, kind and generous with his support and his time. He will be fondly remembered and sorely missed.

**TRUSTEES' RESPONSIBILITIES**

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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Andrew Hill  
Trustee  
30 November 2022

**Liskerrett Community Centre  
INDEPENDENT EXAMINERS  
REPORT**

**Independent Examiner's Report to the trustees of Liskerrett Community Centre**

I report to the charity trustees on my examination of the accounts of Liskerrett Community Centre for the year ended 30 June 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).


Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Debbie Risborough  
Association of Chartered Certified Accountants  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall  
TR15 1LS  
30 November 2022

**Liskerrett Community Centre  
STATEMENT OF  
FINANCIAL ACTIVITIES**

for the year ended 30 June 2022

	Notes	Unrestrict ed funds 2022 £	Restrict ed funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	4	852	-	852	2,837
Charitable activities	5	48,622	22,972	71,594	71,479
Investments	6	6	-	6	8
<b>Total</b>		<b>49,480</b>	<b>22,972</b>	<b>72,452</b>	<b>74,324</b>
<b>Expenditure on:</b>					
Charitable activities	7	52,441	23,287	75,728	65,196
<b>Total</b>		<b>52,441</b>	<b>23,287</b>	<b>75,728</b>	<b>65,196</b>
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>		<b>(2,961)</b>	<b>(315)</b>	<b>(3,276)</b>	<b>9,128</b>
<b>Net (expenditure)/income before other gains/(losses)</b>		<b>(2,961)</b>	<b>(315)</b>	<b>(3,276)</b>	<b>9,128</b>
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		<b>(2,961)</b>	<b>(315)</b>	<b>(3,276)</b>	<b>9,128</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		57,566	432,755	490,321	481,193
<b>Total funds carried forward</b>		<b>54,605</b>	<b>432,440</b>	<b>487,045</b>	<b>490,321</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**Liskerrett Community Centre  
BALANCE SHEET**

at **30 June 2022**

Company No. 03784846	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	426,208	426,208
		426,208	426,208
<b>Current assets</b>			
Debtors	10	4,190	4,186
Cash at bank and in hand		57,837	60,615
		62,027	64,801
<b>Creditors: Amount falling due within one year</b>	11	(1,190)	(688)
<b>Net current assets</b>		60,837	64,113
<b>Total assets less current liabilities</b>		487,045	490,321
<b>Net assets excluding pension asset or liability</b>		487,045	490,321
<b>Total net assets</b>		487,045	490,321
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	12	432,440	432,755
		432,440	432,755
<b>Unrestricted funds</b>			
General funds	12	54,605	57,566
		54,605	57,566
<b>Reserves</b>	12		
<b>Total funds</b>		487,045	490,321

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

For the year ended 30 June 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

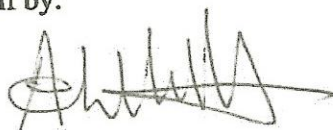
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 June 2022

And signed on its behalf by:

Andrew Hill  
Trustee  
30 November 2022



**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**for the year ended 30 June 2022**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

- |                           |  |
|---------------------------|--|
| <b>Unrestricted funds</b> | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.                        |
| <b>Designated funds</b>   | These are unrestricted funds earmarked by the trustees for particular purposes.  |
| <b>Revaluation funds</b>  | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| <b>Restricted funds</b>   | These are available for use subject to restrictions imposed by the donor or through terms of an appeal.                                    |

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**Income**

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

**Expenditure**

**Recognition of expenditure** Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

**Expenditure on raising funds** These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

**Expenditure on charitable activities** These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

**Grants payable** All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

**Governance costs** These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

**Other expenditure** These are support costs not allocated to a particular activity.

**Taxatio  
n**

The charity is exempt from corporation tax on its charitable activities.

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	nil% not depreciated due to residual value
Plant and Machinery	20% straight line

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	5	2,832	2,837
Charitable activities	52,313	19,166	71,479
Investments	8	-	8
<b>Total</b>	52,326	21,998	74,324
<b>Expenditure on:</b>			
Charitable activities	48,845	16,351	65,196
<b>Total</b>	48,845	16,351	65,196
<b>Net income</b>	3,481	5,647	9,128
<b>Net income before other gains/(losses)</b>	3,481	5,647	9,128
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	3,481	5,647	9,128
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>	54,085	427,108	481,193
<b>Total funds carried forward</b>	57,566	432,755	490,321

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£
Donations and Legacies	852	852	2,837
	852	852	2,837

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Grant Income				
Cornwall Council	-	-	-	26,143
Cornwall Community Foundation	-	8,200	8,200	9,898
HMRC	-	772	772	9,118
Councillors Community Chest	-	-	-	150
Omicron Hospitality & Leisure Grant	-	4,000	4,000	-
The Fore Gen Mngr grant	-	10,000	10,000	-
Primary Purpose Trading				
Liskerrett Centre	46,520	-	46,520	25,964
Fundraising - Events	1,427	-	1,427	-
Fundraising - Film	532	-	532	-
Fundraising - General	143	-	143	206
	48,622	22,972	71,594	71,479

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£
Investment Income	6	6	8
	6	6	8

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**7 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Events Expense	1,281	821	2,102	-
Shop and market costs	1,836	6,358	8,194	6,742
<i>Support Costs</i>				
Wages	16,762	11,893	28,655	21,102
Staff NIC (Employers)	2,303	-	2,303	643
Rent & rates	3,458	434	3,892	3,399
Light, heat and power	10,346	940	11,286	7,460
Insurance	2,572	286	2,858	2,779
Repairs & renewals	8,448	2,200	10,648	16,243
Telephone and fax	360	35	395	328
IT expenses	883	73	956	4,208
Licences	760	-	760	-
Printing, postage and stationary	1,792	5	1,797	532
Subscriptions	129	-	129	102
Equipment Hire	-	-	-	17
Sundry expenses	25	40	65	95
Cleaning	703	104	807	675
Marketing and promotion	-	98	98	15
Legal and professional fees	-	-	-	150
Bank charges	188	0	188	111
<i>Governance costs</i>				
Accountancy fees	595	-	595	595
	<u>52,441</u>	<u>23,287</u>	<u>75,728</u>	<u>65,196</u>

**8 Staff costs**

Salaries and wages	28,655	21,102
Social security costs	2,303	643
	<u>30,958</u>	<u>21,745</u>

No employee received emoluments in excess of £60,000.

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**9 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and Machinery</b>	<b>Total</b>
	£	£	£
<b>Cost or revaluation</b>			
At 1 July 2021	426,208	-	426,208
At 30 June 2022	426,208	-	426,208
<b>Net book values</b>			
At 30 June 2022	426,208	-	426,208
At 30 June 2021	426,208	-	426,208
<b>10 Debtors</b>			
	<b>2022</b>		<b>2021</b>
	£		£
Trade debtors	5,586		2,596
Amounts owed by group undertakings	-		(33)
VAT recoverable	(1,396)		1,623
	4,190		4,186
<b>11 Creditors:</b>			
amounts falling due within one year			
	<b>2022</b>		<b>2021</b>
	£		£
Other creditors	-		93
Accruals and deferred income	1,190		595
	1,190		688

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**12 Movement in funds**

	At 1 July 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 30 June 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Land & Buildings	426,208	-	-	426,208
Small grants under £1,000	105	-	(27)	78
CCF - Liskeard Hive Project	6,442	-	(6,342)	100
Job Retention Scheme	-	772	(772)	0
CCF - Crafty Toasties	-	8,200	(2,146)	6,054
Omicron Hospitality & Leisure Grant	-	4,000	(4,000)	0
The Fore Gen Mngr grant	-	10,000	(10,000)	-
<b>Total</b>	<u>432,755</u>	<u>22,972</u>	<u>(23,287)</u>	<u>432,440</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	57,566	49,480	(52,441)	54,605
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u>490,321</u>	<u>72,452</u>	<u>(75,728)</u>	<u>487,045</u>

**Purposes and restrictions in relation to the funds:**

**Restricted funds:**

Land & Buildings	Restricted funds received for the original purchase and renovation of the centre.
Small grants under £1,000	Sustain grant for the cinema
CCF - Liskeard Hive Project	Grant for setup and running of the Hive
Job Retention Scheme	HMRC coronavirus support for salaries
CCF - Crafty Toasties	Monthly community well being sessions
Omicron Hospitality & Leisure Grant	Cornwall Council business support grant
The Fore Gen Mngr grant	Support for a general manager for the centre

**Analysis of net assets between**

**13 funds**

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	426,208	426,208
Net current assets	54,605	6,232	60,837
	<u>54,605</u>	<u>432,440</u>	<u>487,045</u>

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**14 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

**LISKERRETT COMMUNITY CENTRE**

England & Wales - Charity number 1078598

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# Accounts

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**Liskerrett Community Centre**

A company limited by guarantee.

**Charity No. 1078598**

**Company No. 03784846**

**Trustees' Report and Unaudited Accounts**

**30 June 2021**

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Liskerrett Community Centre**  
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**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. 03784846**

**Charity No. 1078598**

**Registered Office**

Varley Lane  
Liskeard  
Cornwall  
PL14 4AP

**Honorary President:**

John Lennon (Passed away July 21)

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

Alan Colclough	
Andrew Hill	Chair
Barry Helme	
Deborah Mynott	(Appointed 4 February 2021)
Jackie Taylor	(Resigned 1 September 2020)
Jennifer Besford-Foster	Treasurer
Kevin Grey	(Appointed 4 February 2021, resigned 28 July 2021)
Michael Ruhland	(Resigned 4 February 2021)
Nicola Harwood	Vice chair (Appointed 19 November 2020)
Raymond Meadows	
Richard Dorling	(Resigned 19 November 2020)

**Accountants**

Cornwall Community Accountancy  
Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Liskerrett Community Centre**  
**TRUSTEES ANNUAL**  
**REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2021.

**OBJECTIVES AND ACTIVITIES**

The objects of the Company are:

- (a) To relieve poverty, distress and sickness among those in Devon and Cornwall (the "area of benefit").
- (b) To advance education and learning, including training in skills relevant to securing employment among those living or working in the area of benefit.
- (c) To preserve, protect and enhance in any way for the benefit of the public amenities including the buildings or features of historic architectural, or natural interest within the area of benefit.
- (d) To provide facilities for public recreation or other leisure time occupation in the interest of social welfare with the object of improving the conditions of life for those living or working in the area of benefit.
- (e) To further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

Within the & District area we aim to provide affordable facilities for use by members of the public for the pursuit of legitimate businesses covering a broad based list of activities. We attempt to further any other charitable purpose or purposes for the benefit of those living or working in the area of benefit.

The Trustees have had regard to the Charity Commission guidance on public benefit in preparing this report and have ensured that in planning activities year on year that identifiable benefits are attained for our clients and beneficiaries.

What have we done in 2020-21?

We continue to manage our rooms and garden and have art studios and rooms rented to local artists, art practitioners and one business. Our cornerstone tenants are:

The Hub Vegetarian Cafe

Liskerrett Nursery and Pre-school - Providing care and education for two to five year olds. Open each weekday during term time. OFSTED registered. Early Years Funding available for all three and four year olds and for some 2 year olds. This year the pre-school have been developing their outdoor area as a Forest School.

Lyskerrys Youth – Providing a range of services and activities for young people supported by Young People Cornwall.

Louise School of Dance – offering dance classes for all ages in ballet, tap, jazz and modern from her own dedicated dance studio.

Liskeard Family Hub – No longer a cornerstone tenant. However they continue to occupy a building on our site and offer a range of free services and activities for families.

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

## **ACHIEVEMENTS AND PERFORMANCE**

Highlights of the year 2020-21:

Once again this year has been dominated by the impact of the pandemic caused by Covid 19 which led the Centre to close on 18th March 2020. Up to that point it was a vibrant and vital resource for the local community, with many users of all ages finding benefit from using our facilities.

The space for groups and organisations to meet, to hold their own events and to run their services all at an affordable price and our ability to help develop services that are lacking locally has meant the Liskerrett Community Centre is a valuable resource for the town. Our ability to hold meetings and organise events has continued to be severely affected. In July 2020, although Community Centre's were permitted to open under the Government guidelines, it was decided to limit opening to NHS related activities including children immunisation programme and Diabetic Eye Screening. This was because many of our staff, volunteers and user groups fall into the vulnerable category and the layout of the main building, in particular, makes social distancing and providing a covid secure environment difficult.

We took the opportunity to undertake a painting and decorating programme to make our Hall a covid secure space and welcomed back a limited number of groups in September and October including Young People Cornwall working with young people. In September we restarted a monthly local produce market, using the outdoor location of the Cattle Market event space as the venue. However everything closed again from 5th November to 2nd December for the second national lockdown.

Following a brief resumption of Hall use and a second month of Diabetic Eye Screening use, the Centre closed for Christmas and New Year and then did not re-open due to the third national lockdown until 17th May 2021.

During the third lockdown period, pre-school was allowed to open, and groups that provided vital support to its members were allowed to meet. Fortunately we were again used by the NHS for diabetic eye screening sessions and a small number of child immunisation sessions. April, May and June were subject to limited opening subject to various restrictions and it wasn't until 21st June that all legal restrictions were lifted.

Other users during that time were the Early Energy Centre that used the garden for rehearsing their plays, as a polling station on 6th May and to screen the Beyond the Postcard film that was made to mark the G7 summit in Cornwall.

Café: The Hub vegetarian café was closed until May 2021, doing takeaways for a period before that. Cathy worked hard to create an attractive area at the front of the main entrance as an outdoor eating area, which over the summer months, particularly when the County was busy with visitors and many people were looking particularly for vegetarian and vegan options, the café was very busy.

## **FINANCIAL REVIEW**

The income for the year was £74,324 (2020 £71,269). With expenditure at £64,901 (2020 £49,271). The resulting surplus being £9,423 (2020 £21,998)

**Liskerrett Community Centre**  
**TRUSTEES ANNUAL**  
**REPORT**

**Fundraising:** Fundraising for Liskerrett has ground to a halt over the last year. We made the decision to empty the charity shop in the summer to allow the room to be hired out in the first instance to Andy Hill and then to David Di Lorenzo. The contents of the shop were distributed to other charitable organisations, which brought in small amounts of fundraising income.

**Grants:**

This year we have received further business support grants from Government which has enabled the Centre to continue to cover its costs during the period when our usual income was severely affected. This amounted to £26,143.00. A further £8,748.28 was received through the Job Retention Scheme which supported the payment of our staff whilst on furlough.

We received a further payment of £2,731.99 from the Co-op Community Fund as one of the three locally named charities to benefit from their membership scheme.

We also received grants of £9,898.00 from Cornwall Community Foundation and £150 from the Councillors Community Chest which supported the set up of The Hive shop, an outlet for local producers and including an online Farmers Market, working and complementing the monthly Local Produce Markets and the future market place being created alongside the Worksheds currently under construction on the Cattle Market.

Our book keeper, Ian Britnell has worked throughout the whole period keeping our finances in order, Alan Barber was on furlough from March 2020 up to the time he decided to retire at the end of October 2020, and Theresa Bishop and Donna McGowan have been on part furlough over the period. I would like to send our thanks to all of them for helping us to continue to operate when needed. Their flexibility and loyalty over this period of time has enabled the Centre to offer our space for use, and we could not have managed without them.

### **PLANS FOR FUTURE PERIODS**

The Charrette process in March 2019, an intensive five days of consultation with the community, brought forward an exciting community vision for the Cattle Market site.

town: ‘An opportunity to create a new community heart which catalyses the ‘up-cycling’ of the

- provide a mix of uses including community, arts and culture, enterprise, eating and selling;
- create a flexible public space for markets and other activities;
- provide green spaces and accessible community gardens;
- connect to and serve the whole town, providing something for everyone.’

A further stakeholder engagement consultation was carried out from January to March 2021 with a presentation being made via Zoom in March 2021. Since then, further progress has been made to deliver our vision for a community and arts centre on the Cattle Market.

This includes:

- The successful securing of three year funding from funding organisation The Fore to help pay the employment costs of a Centre Manager for Liskerrett to deliver business as usual and to move the Centre back to its previous levels of community engagement and to engage with potential new services and activities that are needed even more as we move forward.
- The successful appointment of Sally Hawken in that role.
- The appointment of SW Community Build to engage with stakeholders and design our new community and arts centre and oversee the construction.
- An ongoing series of presentations to set out our plans to key organisations in the town
- Initial discussions on the establishment of a partnership with Sterts to develop the Community and Arts Centre.
- A funding plan identifying potential grant sources for the development, with work already being undertaken on funding bids.

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

However, the crucial piece of the jigsaw is to get a formal agreement with Cornwall Council which will set out the amount of land that will be allocated to the new facility and the terms under which the Liskerrett Community Centre as lead organisation will occupy the allocated part of the Cattle Market site.

The future looks exciting. We have here an opportunity to create a landmark development for the town, that has the local community at its heart and we don't want that opportunity to be lost. The first Phase of development including workspace and a covered market area is under construction and will be completed by Autumn 2022. The second phase, the Makers Project, is underway.

If we are to meet our target of having a community and arts centre open and ready for use by Spring 2025, there is a lot of work to do which will be instrumental in determining the future of the town for years to come.

I would like to say a huge thanks to all our staff and volunteers, who do everything from business planning and decorating, to gardening and event stewarding.

The Covid pandemic has been a particularly challenging time for the centre not previously experienced and we are still assessing how we need to change to adapt to new situations. The government business support grants and the furlough scheme has enabled the company to meet its needs so far. It is now up to us to secure our income streams to enable the Centre to operate into the future.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Liskerrett Community Centre is a charitable company limited by guarantee, incorporated on 9th June 1999. It was registered as a charity on 15th December 1999. The governing document is the Memorandum and Articles of Association. Clause 10 of the Memorandum restricts the liability of each member to one pound in the event of the Charity being wound-up. At 30th June 21, there were seven members.

Our staff and volunteers:

Centre Co-ordinator (voluntary): Jenny Foster

Staff: Alan Barber (Cleaner/Caretaker) (Retired 31st October 2020), Donna McGowan (Cleaner), Ian Britnell (Book keeper), Theresa Bishop (Reception/Office Assistant), Sally Hawken (Centre Manager, started her employment on 1st November 2021)

Volunteers: John Lennon, Barry Helme, Mick Ruhland, Jenny Foster, Andy Hill, Alan Colclough, Jackie Taylor, Richard Dorling, Nicky Harwood, Kevin Grey, Denise Larner, Cathy Ross, Clare Briault, Dave Howard, Linda Losty, Thomas Remnant, Bunny Colclough, Jean Lennon, Graham Giles, Lois Taylor, Ted Blakemore, Marjorie Creber, Zac Leon.

I would like to acknowledge and give thanks for the work and dedication given by John Lennon to Liskerrett Community Centre. John sadly passed away in July 2021 following a brief illness. He was a founding trustee of the Liskerrett Community Centre and our chairperson for a number of years. He worked tirelessly for this organisation. A great ambassador, kind and generous with his support and his time. He will be fondly remembered and sorely missed.

**Liskerrett Community Centre  
TRUSTEES ANNUAL  
REPORT**

**TRUSTEES RESPONSIBILITIES**

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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'Andrew Hill', with a horizontal line extending to the right.

Andrew Hill  
Trustee  
24 November 2021

**Liskerrett Community Centre  
INDEPENDENT EXAMINERS  
REPORT**

**Independent Examiner's Report to the trustees of Liskerrett Community Centre**

I report to the charity trustees on my examination of the accounts of Liskerrett Community Centre for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Debbie Risborough  
Association of Chartered Certified Accountants  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall

TR15 1LS  
24 November 2021

**Liskerrett Community Centre  
STATEMENT OF  
FINANCIAL ACTIVITIES**

**for the year ended 30 June 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	4	5	2,832	2,837	1,218
Charitable activities	5	52,313	19,166	71,479	70,035
Investments	6	8	-	8	16
<b>Total</b>		52,326	21,998	74,324	71,269
<b>Expenditure on:</b>					
Charitable activities	7	48,845	16,351	65,196	49,271
<b>Total</b>		48,845	16,351	65,196	49,271
Net gains on investments		-	-	-	-
<b>Net income</b>		3,481	5,647	9,128	21,998
<b>Net income before other gains/(losses)</b>		3,481	5,647	9,128	21,998
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		3,481	5,647	9,128	21,998
<b>Reconciliation of funds:</b>					
Total funds brought forward		54,085	427,108	481,193	459,195
<b>Total funds carried forward</b>		57,566	432,755	490,321	481,193

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Liskerrett Community Centre  
BALANCE SHEET**

	at	<b>30 June 2021</b>	
<b>Company No. 03784846</b>	Notes	<b>2021</b>	<b>2020</b>
		£	£
<b>Fixed assets</b>			
Tangible assets	9	426,208	426,208
		<u>426,208</u>	<u>426,208</u>
<b>Current assets</b>			
Debtors	10	4,186	3,549
Cash at bank and in hand		60,615	51,829
		<u>64,801</u>	<u>55,378</u>
<b>Creditors: Amount falling due within one year</b>	11	(688)	(393)
<b>Net current assets</b>		<u>64,113</u>	<u>54,985</u>
<b>Total assets less current liabilities</b>		<u>490,321</u>	<u>481,193</u>
<b>Net assets excluding pension asset or liability</b>		<u>490,321</u>	<u>481,193</u>
<b>Total net assets</b>		<u><u>490,321</u></u>	<u><u>481,193</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	12	432,755	427,108
		<u>432,755</u>	<u>427,108</u>
<b>Unrestricted funds</b>			
General funds	12	57,566	54,085
		<u>57,566</u>	<u>54,085</u>
<b>Total funds</b>		<u><u>490,321</u></u>	<u><u>481,193</u></u>

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

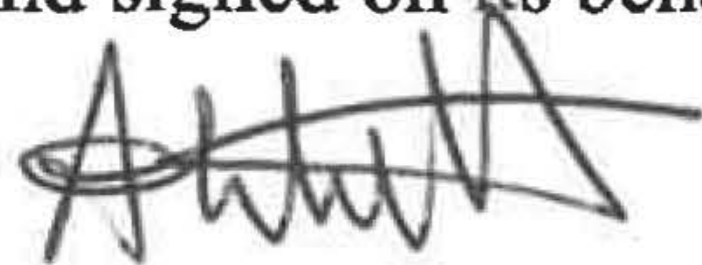
For the year ended 30 June 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 24 November 2021

And signed on its behalf by:



Andrew Hill

Trustee

24 November 2021

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**for the year ended 30 June 2021**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Liskerrett Community Centre**  
**NOTES TO THE ACCOUNTS**

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Liskerrett Community Centre**  
**NOTES TO THE ACCOUNTS**

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	nil% not depreciated due to residual value
Plant and Machinery	20% straight line

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Liskerrett Community Centre**  
**NOTES TO THE ACCOUNTS**

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

**2 Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	1,218	-	1,218
Charitable activities	69,135	900	70,035
Investments	16	-	16
<b>Total</b>	70,369	900	71,269
<b>Expenditure on:</b>			
Charitable activities	49,271	-	49,271
<b>Total</b>	49,271	-	49,271
<b>Net income</b>	21,098	900	21,998
<b>Net income before other gains/(losses)</b>	21,098	900	21,998
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	21,098	900	21,998
<b>Reconciliation of funds:</b>			
Total funds brought forward	32,987	426,208	459,195
<b>Total funds carried forward</b>	54,085	427,108	481,193

**Liskerrett Community Centre**  
**NOTES TO THE ACCOUNTS**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£
Donations and Legacies	5	2,832	2,837	1,218
	<u>5</u>	<u>2,832</u>	<u>2,837</u>	<u>1,218</u>

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£
Grant Income:				
Cornwall Council	26,143	-	26,143	27,448
Cornwall Community Foundation	-	9,898	9,898	-
HMRC	-	9,118	9,118	-
Councillors Community Chest	-	150	150	-
Primary Purpose Trading:				
Liskerrett Centre	25,964	-	25,964	38,017
Fundraising - films	-	-	-	2,976
Fundraising - events	-	-	-	474
Fundraising - general	206	-	206	1,120
	<u>52,313</u>	<u>19,166</u>	<u>71,479</u>	<u>70,035</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£
Investment Income	8	8	16
	<u>8</u>	<u>8</u>	<u>16</u>

**Liskerrett Community Centre**  
**NOTES TO THE ACCOUNTS**

**7 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Cost of raising funds	-	-	-	1,958
Shop and market costs	3,036	3,706	6,742	-
<i>Support Costs</i>				
Wages	11,984	9,118	21,102	14,811
Staff NIC (Employers)	643	-	643	868
Travel and subsistence	-	-	-	161
Rent & rates	3,399	-	3,399	3,098
Light, heat and power	7,460	-	7,460	9,901
Insurance	2,779	-	2,779	2,753
Repairs & renewals	12,811	3,432	16,243	10,339
Telephone and fax	328	-	328	629
IT expenses	4,208	-	4,208	1,195
Licences	-	-	-	911
Printing, postage and stationary	532	-	532	1,400
Subscriptions	7	95	102	-
Equipment Hire	17	-	17	29
sundry expenses	95	-	95	57
Cleaning	675	-	675	440
Marketing and promotion	15	-	15	163
Legal and professional fees	150	-	150	-
Bank charges	111	-	111	258
<i>Governance costs</i>				
Accountancy fees	595	-	595	300
	48,845	16,351	65,196	49,271

**8 Staff costs**

Salaries and wages	21,102	14,811
Social security costs	643	868
	21,745	15,679

No employee received emoluments in excess of £60,000.

**Liskerrett Community Centre  
NOTES TO THE ACCOUNTS**

**9 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and Machinery</b>	<b>Total</b>
	£	£	£
<b>Cost or revaluation</b>			
At 1 July 2020	426,208	-	426,208
At 30 June 2021	426,208	-	426,208
<b>Net book values</b>			
At 30 June 2021	426,208	-	426,208
At 30 June 2020	426,208	-	426,208

**10 Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
Trade debtors	2,596	3,090
Amounts owed by group undertakings	(33)	-
VAT recoverable	1,623	459
	4,186	3,549

**11 Creditors:**

amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	-	300
Other creditors	93	93
Accruals and deferred income	595	-
	688	393

**Liskerrett Community Centre**  
**NOTES TO THE ACCOUNTS**

**12 Movement in funds**

	At 1 July 2020	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 30 June 2021
		£	£	£	£
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Land & Buildings	426,208	-	-	-	426,208
Small grants under £1,000	900	-	(95)	(700)	105
CCF - Liskeard Hive Project	-	10,148	(3,706)	-	6,442
Co-Op Local Community Fund	-	2,732	(3,432)	700	-
Job Retention Scheme	-	9,118	(9,118)	-	-
<i>Total</i>	<u>427,108</u>	<u>21,998</u>	<u>(16,351)</u>	<u>-</u>	<u>432,755</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	54,085	52,326	(48,845)	-	57,566
<b>Total funds</b>	<u>481,193</u>	<u>74,324</u>	<u>(65,196)</u>	<u>-</u>	<u>490,321</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Land & Buildings      Restricted funds received for the original purchase and renovation of the centre.

Small grants under £1,000      Sustain grant for the cinema

CCF - Liskeard Hive      Grant for setup and running of the Hive

Project

Co-Op Local Community      Replacement of the windows in the centre  
Fund

Job Retention Scheme      HMRC coronavirus support for salaries

**Analysis of net assets between**

**13 funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	426,208	426,208
Net current assets	57,566	6,547	64,113
	<u>57,566</u>	<u>432,755</u>	<u>490,321</u>

**14 Related party disclosures**

***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.