

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 Larnar, 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.

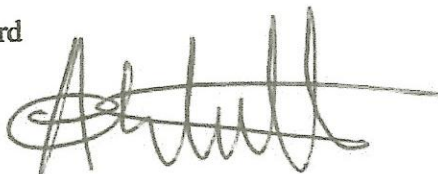
TRUSTEES' RESPONSIBILITIES

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

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

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 £
Fixed assets			
Tangible assets	9	426,208	426,208
		<u>426,208</u>	<u>426,208</u>
Current assets			
Debtors	10	4,190	4,186
Cash at bank and in hand		57,837	60,615
		<u>62,027</u>	<u>64,801</u>
Creditors: Amount falling due within one year	11	(1,190)	(688)
Net current assets		<u>60,837</u>	<u>64,113</u>
Total assets less current liabilities		<u>487,045</u>	<u>490,321</u>
Net assets excluding pension asset or liability		<u>487,045</u>	<u>490,321</u>
Total net assets		<u><u>487,045</u></u>	<u><u>490,321</u></u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		432,440	432,755
		<u>432,440</u>	<u>432,755</u>
Unrestricted funds	12		
General funds		54,605	57,566
		<u>54,605</u>	<u>57,566</u>
Reserves	12		
Total funds		<u><u>487,045</u></u>	<u><u>490,321</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 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

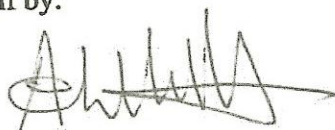
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

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

**Liskerrett Community Centre
NOTES TO THE ACCOUNTS**

4 Income from donations and legacies

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

5 Income from charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
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
	<u>48,622</u>	<u>22,972</u>	<u>71,594</u>	<u>71,479</u>

6 Income from investments

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

**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

	Land and buildings	Plant and Machinery	Total
	£	£	£
Cost or revaluation			
At 1 July 2021	426,208	-	426,208
At 30 June 2022	<u>426,208</u>	<u>-</u>	<u>426,208</u>
Net book values			
At 30 June 2022	426,208	-	426,208
At 30 June 2021	<u>426,208</u>	<u>-</u>	<u>426,208</u>

10 Debtors

	2022	2021
	£	£
Trade debtors	5,586	2,596
Amounts owed by group undertakings	-	(33)
VAT recoverable	<u>(1,396)</u>	<u>1,623</u>
	<u>4,190</u>	<u>4,186</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Other creditors	-	93
Accruals and deferred income	<u>1,190</u>	<u>595</u>
	<u>1,190</u>	<u>688</u>

**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 £
Restricted funds:				
Restricted income funds:				
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)	-
Total	432,755	22,972	(23,287)	432,440
Unrestricted funds:				
General funds	57,566	49,480	(52,441)	54,605
Revaluation Reserves:				
Total funds	490,321	72,452	(75,728)	487,045

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
	54,605	432,440	487,045

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.