

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

Charity name	Liskerrett Community Centre
Charity registration number	1078598
Company registration number	Registered in England & Wales reference 03784846
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	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)
Independent Examiner	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 £
Income and endowments from:					
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
Total		<u>59,694</u>	<u>26,492</u>	<u>86,186</u>	<u>72,452</u>
Expenditure on:					
Charitable activities	7	69,814	24,923	94,737	75,728
Total		<u>69,814</u>	<u>24,923</u>	<u>94,737</u>	<u>75,728</u>
Net income/(expenditure) before investment gains/(losses)		- 10,120	1,569	- 8,551	- 3,276
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>- 10,120</u>	<u>1,569</u>	<u>- 8,551</u>	<u>- 3,276</u>
Net movement in funds		- 10,120	1,569	- 8,551	- 3,276
Reconciliation of funds:					
Total funds brought forward		<u>54,605</u>	<u>432,440</u>	<u>487,045</u>	<u>490,321</u>
Total funds carried forward		<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	£	£	£	£
Fixed Assets					
Tangible Assets	11		426,208		426,208
			<u>426,208</u>		<u>426,208</u>
Current Assets					
Debtors	12	5,052		5,586	
Cash at bank and in hand		<u>49,363</u>		<u>57,837</u>	
		54,415		63,423	
Creditors: Amounts falling due within one year					
	13	(2,129)		<u>(2,586)</u>	
Net current assets			<u>52,286</u>		<u>60,837</u>
Total assets less current liabilities			478,494		487,045
Net assets			<u>478,494</u>		<u>487,045</u>
The funds of the charity:					
Restricted funds			434,009		432,440
Unrestricted funds					
Unrestricted income funds		<u>44,485</u>		<u>54,605</u>	
Total unrestricted funds			<u>44,485</u>		<u>54,605</u>
Total charity funds			<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

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

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
	<u>2,125</u>	<u>-</u>	<u>2,125</u>	<u>852</u>

5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
<i>Grant Income:</i>				
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	-
<i>Primary Purpose Trading:</i>				
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
<i>Other Income:</i>				
Insurance claims	2,551	-	2,551	-
	<u>57,376</u>	<u>26,492</u>	<u>83,868</u>	<u>71,594</u>

Liskerrett Community Centre

Notes to the Accounts

6 Investment income

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	2023		2023	2022
	£	£	£	£
Interest on cash deposits	193	-	193	6
	<u>193</u>	<u>-</u>	<u>193</u>	<u>6</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	2023		2023	2022
	£	£	£	£
Direct costs				
Events expense	95	-	95	8,194
Shop and market costs	3,279	7,017	10,296	2,102
	<u>3,374</u>	<u>7,017</u>	<u>10,391</u>	<u>10,296</u>
Support costs				
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
Total Support Costs	<u>65,786</u>	<u>17,907</u>	<u>83,693</u>	<u>64,837</u>

Liskerrett Community Centre

Notes to the Accounts

Governance Costs

The audit or independent examination of the charity's accounts

	654	-	654	595
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Total Governance Costs	654	-	654	595
Total Charitable Expenditure	69,814	24,924	94,738	75,728

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		-
	35,649		30,958

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 equiptme nt	Total
	£	£	£	£
Cost				
As at 1 July 2022	426,208	-	-	426,208
As at 30 June 2023	426,208	-	-	426,208
Net Book Value				
As at 30 June 2023	426,208	-	-	426,208
As at 30 June 2022	426,208	-	-	426,208

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 £
Restricted Funds					
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>
General Funds					
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>