

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

Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 5
Independent Examiner's report.....	6
Statement of financial activities.....	7
Balance Sheet.....	8
Notes to the financial statements.....	9 to 18

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 Larnier, 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.

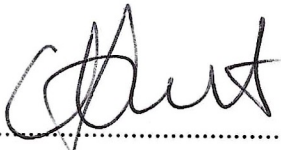
In so far as the trustees are aware:

- 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.

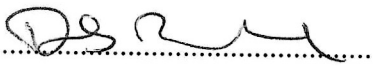
Basis of independent examiner's report

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 £
Income and endowments from:					
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
Total		61,588	46,075	107,663	86,186
Expenditure on:					
Charitable activities	7	52,134	41,660	93,794	94,737
Total		52,134	41,660	93,794	94,737
Net income/(expenditure) before investment gains/(losses)		9,454	4,415	13,869	(8,551)
Net income/(expenditure)		9,454	4,415	13,869	(8,551)
Other gains/(losses)		-	-	-	-
Net movement in funds		9,454	4,415	13,869	(8,551)
Reconciliation of funds:					
Total funds brought		44,485	434,009	478,494	487,045
Total funds carried forward		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	£	£	£	£
Fixed Assets					
Tangible Assets	11		426,208		426,208
			<u>426,208</u>		<u>426,208</u>
Current Assets					
Debtors	12	13,749		5,052	
Cash at bank and in hand		<u>57,376</u>		<u>49,363</u>	
		71,125		54,415	
Creditors: Amounts falling due within one year	13	(4,970)		(2,129)	
		<u></u>		<u></u>	
Net current assets			<u>66,155</u>		<u>52,286</u>
Total assets less current liabilities			492,363		478,494
Net assets			<u>492,363</u>		<u>478,494</u>
The funds of the charity:					
Restricted funds	15		438,324		434,009
Unrestricted funds	15				
Unrestricted income funds		<u>54,039</u>		<u>44,485</u>	
Total unrestricted funds			<u>54,039</u>		<u>44,485</u>
Total charity funds			<u>492,363</u>		<u>478,494</u>

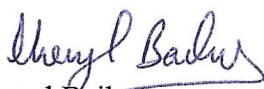
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

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

4 Donations and Legacies

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

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 £
<i>Grant Income:</i>				
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
<i>Primary Purpose Trading:</i>				
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
<i>Other Income:</i>				
Insurance claims	-	-	-	2,148
	<u>59,548</u>	<u>45,575</u>	<u>105,123</u>	<u>83,868</u>

6 Investment income

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

Liskerrett Community Centre

Notes to the Accounts

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	2024		2024	2023
	£	£	£	£
Direct costs				
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>
Support costs				
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>
Governance Costs				
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>
Total Charitable Expenditure	<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:

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

9 Staff costs

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

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

The aggregate payroll costs of these persons were as follows:

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

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

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

12 Debtors

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

13 Creditors: Amounts falling due within one year

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

14 Operating lease commitments

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

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

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 £
Restricted Funds					
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>
General Funds					
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>