

Company registration number: 03784846

Charity registration number: 1078598

## ***Liskerett Community Centre***

A company limited by guarantee.

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

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

# *Liskerrett Community Centre*

## **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**

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

# Liskerrett Community Centre

## Trustees' Report

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

### Objectives and activities

The objects of the Company are:

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

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

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

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

### Achievements and performance

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

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

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



# Liskerrett Community Centre

## Trustees' Report

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

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

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

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

### Financial review

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

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

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

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

### Grants:

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

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

# **Liskerrett Community Centre**

## **Trustees' Report**

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

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

We must therefore ensure we continue:

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

### **Structure, Governance and Management**

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

### **Governing document**

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

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

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

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

## **Organisation**

Our staff and volunteers:

### **Staff**

Centre Manager: Sally Hawken

Cleaner: Donna McGowan

Bookkeeper: Ian Britnell

Administrator: Nell Turner

# Liskerrett Community Centre

## Trustees' Report

### **Volunteers:**

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

### **Trustee Responsibilities**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

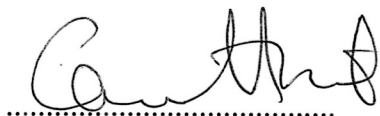
In so far as the trustees are aware:

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

### **Small company provisions**

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

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



Carmen Hunt  
Chair of Trustees

# **Liskerrett Community Centre**

## **Independent Examiner's Report**

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

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

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

.....30th March 2026.....  
Date:

# Liskerrett Community Centre

## Statement of Financial Activities

for the year ended 30 June 2025

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

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

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

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

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

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

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



Cheryl Bailey  
Trustee and Treasurer



# **Liskerrett Community Centre**

## **Notes to the Accounts**

### **1 Accounting policies**

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

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

- Accounting and Reporting by Charities Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard, applicable in the UK and Republic of Ireland (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

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

The charity constitutes a public benefit entity as defined by FRS102

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

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

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

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

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

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

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

#### **1.4 Income**

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

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

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

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

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

# **Liskerrett Community Centre**

## **Notes to the Accounts**

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

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

### **1.5 Resources expended**

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

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

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

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

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

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

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

Tangible fixed assets are stated at cost less depreciation.

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

Freehold property - Not depreciated due to Residual Value

Plant and machinery - 20% straight line

### **1.7 Taxation**

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

### **1.8 Debtors**

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

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

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



# **Liskerrett Community Centre**

## **Notes to the Accounts**

### **1.10 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **1.11 Pension costs**

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

### **1.12 Leases**

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

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

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

## **2 Company Status**

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

The charity is incorporated in England.

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

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

# Liskerrett Community Centre

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

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

### 4 Donations and Legacies

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

# Liskerrett Community Centre

## Notes to the Accounts

### 5 Incoming resources from charitable activities

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

### 6 Investment income

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

# Liskerrett Community Centre

## Notes to the Accounts

### 7 Expenditure on charitable activities

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

# Liskerrett Community Centre

## Notes to the Accounts

### 8 Net income/ expenditure

Net income/expenditure is stated after charging:

	2025	2024
	£	£
Auditors' / Independent Examiners' remuneration	675	990
	<u>675</u>	<u>990</u>

### 9 Staff costs

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

	2025	2024
	Number	Number
Staff in charitable activities	3	3
Volunteers (nos of people involved excluding Trustees)	38	46
	<u>38</u>	<u>46</u>

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries	39,103	39,492
Pensions	660	660
	<u>39,763</u>	<u>40,152</u>

Total employee benefits received by key management personnel

- -

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

The charity operates a defined contributions scheme with 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 £128 (2024 - £nil)

### 10 Trustees' remuneration and expenses

Trustees received no remuneration or benefits in kind during the year (2024 - £120) .

Expenses totalling £nil were paid to Trustees (2024 - £nil)

# Liskerrett Community Centre

## Notes to the Accounts

### 11 Tangible fixed assets

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

### 12 Debtors

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

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

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

### 14 Operating lease commitments

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

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

# Liskerrett Community Centre

## Notes to the Accounts

### 15 Analysis of funds

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

Purposes and restrictions in relation to the funds:

#### Restricted funds

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

# Liskerrett Community Centre

## Notes to the Accounts

### 16 Net assets by fund

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