

DEYSBROOK VILLAGE CENTRE

England & Wales · Charity number 1119053

Details

Status Registered

Legal form Charitable company

Company number [06006733](#)

Registered 2007-05-02

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

Contact

Address Deybrooks Village Centre
2 Deysbrook Way
Liverpool
L12 4XF

Phone 0151 254 1156

Email Deysbrook.Village.Centre@gmail.com

Activities

Objects: FOR THE BENEFIT OF THE INHABITANTS OF THE DISTRICT OF DEYSBROOK IN LIVERPOOL AND ITS SURROUNDING AREAS ("THE AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO:3.1 PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR NURSERY AND OTHER CHILD CARE, RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS;3.2 ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE (HEREINAFTER CALLED "THE CENTRE") AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY LOCAL AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THESE OBJECTS;3.3 PROMOTE SUCH OTHER CHARITABLE PURPOSES AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: Community Centre; room bookings for groups and child care.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** DEYSBROOK IN LIVERPOOL AND ITS SURROUNDING AREAS
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£210,151	£178,711	-	-
2023-12-31	£162,194	£181,879	-	-
2022-12-31	£141,457	£132,748	-	-
2021-12-31	£142,966	£124,187	-	-
2020-12-31	£90,399	£77,583	-	-

Trustees

Name	Role	Appointed
ANN FIONA CHAMBERS		
Dorren Eden		2019-09-10
Harry Graham		2015-01-04
Kate McCormick		2019-09-10
Louise Dukalski		2019-11-20
MARIE FURLONG		
Sandra Leamey		2019-09-10

DEYSBROOK VILLAGE CENTRE

England & Wales - Charity number 1119053

Accounts

DEYSBROOK VILLAGE CENTRE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2024

Company Number: 06006733
Charity Number: 1119053

DEYSBROOK VILLAGE CENTRE

CONTENTS

	Page
Trustees' Annual Report	2
Statements of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

DEYSBROOK VILLAGE CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

The Trustees are pleased to present their annual report for the year ended 31st December 2024.

The financial statements comply with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

- To provide a community centre as a facility for training
- To provide a community centre as a resource base for the community
- To provide facilities to ensure affordable good quality childcare for children aged 0-4 years in an Ofsted registered 56 place setting
- To hire out the hall and meeting room to appropriate inclusive groups, serving the local community needs
- To maintain and manage the facility

ACHIEVEMENTS AND PERFORMANCE

Achievement and performance against the Objectives are reviewed by trustees annually. The trustees are proud of the Centre's increased usage both in numbers of participants and the variety of activities and wish to thank and congratulate the core staff. The trustees are pleased with the range of regular community-based activities that run from the centre and the one-off Fun Days, Diversionary Activity at Halloween and November 5th, Christmas Activities and Children's and Birthday Parties are booked in the Centre. Regular income from the hire of rooms to a variety of different community groups and individuals has increased this year. The Trustees would like to further increase the number of daytime bookings both in the main centre and the Garden Room to provide services for families in the area. Room hire continues to be subsidised for community groups. The Board gratefully acknowledges all this very generous support. The nursery was inspected as being "Good with some outstanding elements" which means the children are receiving a good quality experience and as a result some two year olds and three year olds are entitled to free 30-hour places.

FINANCIAL REVIEW

Expenses incurred in 2024 are almost entirely based on serving the community.

Deep cleaning, grounds maintenance and development, repairs, painting and decorating and other essential work have been maintained.

The provision of core staff salaries, food pantry, community café and free activities are still primarily dependent on the successful application for grants.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months to cover essential spending. The directors consider reserves at this level will ensure that, in the event of a significant drop in funding as there was during the Pandemic, they will be able to continue the charity's current activities.

DEYSBROOK VILLAGE CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

Income for the year was £210,151 (2023: £162,194) of which £146,471 (2023: £110,587), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £178,711 (2023: £181,879), leaving a surplus for the year of £31,440 (2023: deficit £19,685).

At 31st December 2024 the charitable company's reserves stood at £132,519 (2023: £101,079) of which £111,472 (2023: £89,524) represented restricted funds.

DIRECTORS, STAFFING and VOLUNTEERS

The directors were Mrs K McCormick (Chair), Mrs M Furlong (Vice Chair), Mrs F Chambers (Treasurer) Mr H Graham, Mrs D Eden, Mrs S Leamey, Mrs L Dukalski and advisor Mrs I Smart.

A new Company Secretary is still required. The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

The Trustees wish to record their gratitude to Henry Smith Foundation for the Grant awarded for 2023, 2024 and 2025. In 2024 the charity was enabled to employ a Full Time Manager, a Part Time Community Development Worker and a Receptionist/ Administrator.

Gratitude is also extended to the Deysbrook Village Centre volunteer team which worked tirelessly to support the community.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As a result of the Covid Pandemic and consequent closures, the Charity now holds reserves of 2 months minimum and 6 months preferably.

The Charity also reviewed the tenancy terms between themselves and the Nursery.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and one month running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £21,046 (2023: £11,555) of which £7,770 (2023: £8,345) is represented by tangible assets, leaving surplus free reserves of £13,276 (2023: £3,210). The charitable company requires £6,528 for redundancy provision and £13,547 for three months running costs, (total £20,075).

The trustees plan to build up the free reserves over time through increased income from room hire.

DEYSBROOK VILLAGE CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

PLANS FOR THE FUTURE

We have 4 major plans:

- The major focus of 2025 will be on finding ways forward to carry out major capital developments for Youth provision whilst always trying to further the Charity's objectives and remaining aware of the continuing economic, health and wellbeing constraints.
- The land gifted by Riverside Regeneration Foundation is planned, subject to a revised planning permission, to be used for play space and additional carparking, community needs identified after extensive community consultation.
- Our online and media presence will be further enhanced.
- The Charity's ambition to become more aware of the current global warming issues and develop ways of reducing the carbon footprint and energy use of the building will be progressed. Solar panels have been installed and that and the additional monitoring and awareness of people using the building will realise a significant decrease in electricity and gas use. The trustees will continue to apply for energy storage and energy saving appliances to reduce usage

STRUCTURE, GOVERNANCE AND MANAGEMENT

Deysbrook Village Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06006733) incorporated on 22nd November 2006 and registered as a charity (No. 1119053) on 2nd May 2007.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association dated 20th November 2006.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

**DEYSBROOK VILLAGE CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Name Deysbrook Village Centre
Company Number 06006733
Charity Number 1119053
Registered office Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Trustees A F Chambers
L Dukalski
D Eden
M Furlong
H Graham
S Leamey
K McCormick - Chair

Independent Examiner Mrs Ying Huang ACCA
C/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers HSBC UK Bank PLC
Liverpool Lord Street
99-10 Lord Street
Liverpool
L2 6PG

Signed on behalf of the Board of Trustees

.....*A. F. Chambers*.....
A F Chambers
Trustee

.....*26.9.2025*.....
Date

DEYSBROOK VILLAGE CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

By the Order of the board,

A. F. Chambers
.....
A F Chambers
Trustee

Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Date: *26.9.2025*
.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEYSBROOK VILLAGE CENTRE**

I report on the accounts of the charitable company for the year ended 31st December 2024, which are set out on pages 8 to 23.

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. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company 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 the 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:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and 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 Charities
 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**
 Relevant professional qualification or body: **ACCA**
 Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Signed by:

 DE051AE02E8B749C

Dated: 9/26/2025

DEYSBROOK VILLAGE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	3a	500	-	500	1,164
Charitable activities	3b	62,320	146,471	208,791	160,361
Investments	3c	860	-	860	669
Total income		63,680	146,471	210,151	162,194
Expenditure on:					
Charitable activities	4	54,188	124,523	178,711	181,879
Total expenditure		54,188	124,523	178,711	181,879
Net income/(expenditure), net movement in funds		9,492	21,948	31,440	(19,685)
Total funds brought forward	9,10	11,555	89,524	101,079	120,764
Total fund carried forward	8-10	21,047	111,472	132,519	101,079

The notes on pages 10 to 23 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

DEYSBROOK VILLAGE CENTRE
BALANCE SHEET AS AT 31ST DECEMBER 2024

COMPANY NUMBER: 06006733

	Notes	31 st December 2024		31 st December 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		54,314		56,334
Current assets					
Debtors	6	-		1,126	
Cash at bank and in hand		79,750		46,245	
		-----		-----	
		79,750		47,371	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,545)		(2,626)	
		-----		-----	
Net current assets			78,205		44,745
			-----		-----
Total assets less current liabilities			132,519		101,079
			=====		=====
Funds:					
Unrestricted funds	8, 9		21,047		11,555
Restricted funds	8, 10		111,472		89,524
			-----		-----
			132,519		101,079
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 24.9.2025, and signed on their behalf by:

A. F. Chambers
 A F Chambers
 Trustee

26.9.2025
 Date

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £10.

2. Accounting Policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees plans to build up the Charitable Company reserves to the level required to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold Improvements	2% per annum straight-line basis
Fixtures, Fittings & Equipment	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
a. Donations and legacies				
Donations	500	-	500	664
General grants	-	-	-	500
	-----	-----	-----	-----
	500	-	500	1,164
	=====	=====	=====	=====

Donations and legacies income for 2023 related wholly to unrestricted funds

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
b. Charitable activities				
Big Help Project	-	-	-	700
Big Help Project Community Impact Fund	-	-	-	2,500
Café income	4,639	-	4,639	7,672
City Safe Liverpool	-	-	-	4,000
Enterprise Credit Union	-	-	-	826
Citizens Advice – Feeding Liverpool	-	13,575	13,575	-
Henry Smith Charity	-	60,000	60,000	60,000
LCVS Community Impact Fund	-	-	-	1,700
Liverpool City Council Neighbourhood Fund	-	1,000	1,000	-
Northern Small Grants Fund	-	250	250	-
Riverside Foundation	-	16,811	16,811	-
Liverpool City Council- Liverpool Neighbourhood Fund	-	16,523	16,523	-
Liverpool City Council – Community Resource Grant	-	2,500	2,500	9,500
Liverpool City Council Youth & Community Fund	-	7,230	7,230	-
Mayoral Neighbourhood Fund	-	-	-	1,364
Merseyside Police & Crime Commissioner	-	350	350	-
Mpac Eat to Meet	-	-	-	6,025
Mpac HAF	-	-	-	8,855
Neighbourhood Directorate	-	-	-	4,000
Pantry income	10,633	-	10,633	2,193
Rental income	31,600	-	31,600	30,000
Room hire	15,448	-	15,448	9,909
Steve Morgan Foundation	-	-	-	7,917
Sutton Croft Holiday, Activities and Food	-	26,232	26,232	2,450
Tesco Community Grant	-	-	-	750
Liverpool City Council UKSPF Ways to Work Employer Grant	-	2,000	2,000	-
	----- 62,320 =====	----- 146,471 =====	----- 208,791 =====	----- 160,361 =====

Income from charitable activities in 2023 comprised £49,774 for unrestricted funds and £110,587 related to restricted funds.

c. Investments	£	£	£	£
Bank interest	860	-	860	669
	=====	=====	=====	=====

Income from investments for 2023 related wholly to unrestricted funds.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To provide facilities for recreation and leisure time	153,015	25,696	178,711	181,879
	=====	=====	=====	=====

a. Analysed as follows:

	2024 £	2023 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	75,625	64,092
Pension	750	423
Volunteer expenses	3,095	1,995
Activities	16,597	21,684
Building running costs	25,825	26,463
Cleaning	3,290	1,601
Sessional fees	18,850	15,647
Training	675	9,593
Equipment	1,645	1,150
Food supplies	6,663	6,860
	----- 153,015 -----	----- 149,508 -----

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024	2023
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	6,658	8,688
Pension	33	19
Insurance	1,506	1,238
Telephone & internet	1,577	1,043
Travel costs	802	1,069
Marketing	-	50
Donation	200	150
Equipment hire	-	789
Stationery, postage and printing	651	383
Security	441	-
Licences & permits	284	3,141
Sundries	1,059	2,129
Legal and professional fees	4,949	7,633
Bank charges	205	130
Payroll fees	739	551
Finance support	3,244	1,807
Accountancy	1,328	1,385
Depreciation charge	2,020	2,166
	-----	-----
	25,696	32,371
	-----	-----
Total expenditure on charitable activities	178,711	181,879
	=====	=====

£124,523 (2023: £111,737) of the above expenditure relates to restricted funding.

b. Staff Costs	2024	2023
	£	£
Gross wages and salaries	82,283	72,780
Pension	783	442
	-----	-----
	83,066	73,222
	=====	=====

c. Particulars of Employees:

The average number of employees during the year, 5 (2023: 4), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	4.47	2.69
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2023: £nil)

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

5. Tangible fixed assets

	Leasehold Improvements	Fixtures, Fittings Equipment	Total
Cost:	£	£	£
Balance at 1 st January 2024	71,668	42,186	113,854
	-----	-----	-----
Balance at 31 st December 2024	71,668	42,186	113,854
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2024	18,265	39,255	57,520
Charge for the year	1,433	587	2,020
	-----	-----	-----
Balance at 31 st December 2024	19,698	39,842	59,540
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2024	51,970	2,344	54,314
	=====	=====	=====
Balance at 31 st December 2023	53,403	2,931	56,334
	=====	=====	=====

During the year land adjacent to Deysbrook village Centre has been gifted to the charity by Riverside Group Limited for nil costs.

6. Debtors

	2024	2023
	£	£
Prepayment	-	1,126
	=====	=====

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	1,328	2,465
Pension	217	161
	-----	-----
	1,545	2,626
	=====	=====

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024****8. Analysis of net assets between funds**

2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	7,770	13,277	21,047
	-----	-----	-----
Restricted Funds			
Citizens Advice	-	11,913	11,913
Liverpool Coty Council- Liverpool	-	5,795	5,795
Neighbourhood Fund			
Henry Smith Charity	-	37,265	37,265
Liverpool City Council Capital Grant Fund	45,861	-	45,861
Liverpool City Council Community Resource			
Grant	-	683	683
Riverside Regeneration Foundation	-	8,854	8,854
Liverpool City Council Youth & Community Fund	-	418	418
West Derby Wastelands	683	-	683
	-----	-----	-----
	46,544	64,928	111,472
	-----	-----	-----
Totals	54,314	78,205	132,519
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	8,345	3,210	11,555
	-----	-----	-----
Restricted Funds			
Big Help Project	-	700	700
Enterprise Credit Union	-	826	826
Henry Smith Charity	-	34,080	34,080
Liverpool City Council Capital Grant Fund	47,135	-	47,135
Liverpool City Council Community Resource Grant	-	4,394	4,394
Mpac Eat to Meet	-	805	805
Tesco Community Grant	-	730	730
West Derby Wastelands	854	-	854
	-----	-----	-----
	47,989	41,535	89,524
	-----	-----	-----
Totals	56,334	44,745	101,079
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

9. Unrestricted funds

2024	Reserves at Beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	11,555	63,680	(54,188)	21,047
	<u>11,555</u>	<u>63,680</u>	<u>(54,188)</u>	<u>21,047</u>
	=====	=====	=====	=====

2023	Reserves at Beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	24,044	51,607	(64,096)	11,555
Liverpool City Council Business Support Grant	34	-	(34)	-
Liverpool City Council Closed Business Lockdown Scheme	12	-	(12)	-
Designated donation	6,000	-	(6,000)	-
	<u>30,090</u>	<u>51,607</u>	<u>(70,142)</u>	<u>11,555</u>
	=====	=====	=====	=====

Designated donation – is to be used as part of reserves

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Liverpool City Council Closed Business Lockdown Scheme – assist with costs due to COVID lockdown

Liverpool City Council Business Support Grant – assist to reopen safely as COVID-19 restrictions lifted

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

10. Restricted funds

2024	Movements in the Year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Big Help Project	700	-	(700)	-
Citizens Advice – Feeding Liverpool	-	13,575	(1,662)	11,913
Enterprise Credit Union	826	-	(826)	-
Henry Smith Charity	34,080	60,000	(56,815)	37,265
Liverpool City Council – Capital Grant Fund	47,135	-	(1,274)	45,861
Liverpool City Council – Community Resource Grant	4,394	2,500	(6,211)	683
Liverpool City Council Neighbourhood Fund	-	1,000	(1,000)	-
Liverpool City Council Youth & Community Fund	-	7,230	(6,812)	418
Liverpool City Council UKSPF Ways to Work Employer Grant	-	2,000	(2,000)	-
Liverpool City Council- Liverpool Neighbourhood Fund	-	16,523	(10,728)	5,795
Merseyside Police & Crime Commissioner	-	350	(350)	-
Mpac Eat to Meet	805	-	(805)	-
Northern Small Grants Fund	-	250	(250)	-
Riverside Foundation	-	16,811	(7,957)	8,854
Sutton Croft Holiday, Activities and Food	-	26,232	(26,232)	-
Tesco Community Grant	730	-	(730)	-
West Derby Wastelands	854	-	(171)	683
	89,524	146,471	(125,523)	111,472
	=====	=====	=====	=====

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024**

2023	Movements in the Year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Big Help Project	129	700	(129)	700
Big Help Project Community Impact Fund	-	2,500	(2,500)	-
City Safe Liverpool	-	4,000	(4,000)	-
Enterprise Credit Union	-	826	(-)	826
ESF Community Grant	16	-	(16)	-
Henry Smith Charity	30,000	60,000	(55,920)	34,080
Kickstart	16	-	(16)	-
LCVS Community Impact Fund	-	1,700	(1,700)	-
LCVS Innovation in Communities Fund	59	-	(59)	-
LCVS Health Activity & Food Grant Programme	43	-	(43)	-
LCVS OPAL	52	-	(52)	-
Liverpool City Council – Capital Grant Fund	48,409	-	(1,274)	47,135
Liverpool City Council – Community Resource Grant	8,587	9,500	(13,693)	4,394
Liverpool City Council Hardship Fund	812	-	(812)	-
Liverpool City Council National Lockdown	140	-	(140)	-
Liverpool City Council- Omicron Hospitality Scheme	11	-	(11)	-
Mayoral Neighbourhood Fund	-	1,364	(1,364)	-
Mpac Eat to Meet	-	6,025	(5,220)	805
Mpac Holiday, Activities and Food	-	8,855	(8,855)	-
National Lottery Awards for all	12	-	(12)	-
National Lottery Coronavirus Community Support Fund	6	-	(6)	-
Neighbourhood Directorate	-	4,000	(4,000)	-
P H Holt Foundation	1,230	-	(1,230)	-
Steve Morgan Foundation	85	7,917	(8,002)	-
Sutton Croft Holiday, Activities and Food	-	2,450	(2,450)	-
Tesco Community Grant	-	750	(20)	730
West Derby Wastelands	1,067	-	(213)	854
	90,674	110,587	(111,737)	89,524

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Big Help Project – To support free shops for families in pantry and volunteer expenses.

Big Help Project Community Impact Fund – Contribution to food pantry

Citizens Advice – Feeding Liverpool - To address food poverty and was utilised to enable food and cleaning product parcels for individuals and families in need.

City Safe Liverpool – Contribution to 'Maths training' project

Enterprise Credit Union - Contribution toward advice

ESF Community Grant – Contribution towards Salary costs

Henry Smith Charity – Contribution towards three years running costs of a community centre providing support for people from disadvantaged communities in Deysbrook

Kickstart – Contribution towards Salary costs for 6 months

LCVS Community Impact Fund – Contribution towards 'Liberation and Lunch; project

LCVS Health Activity & Food Grant Programme - Contribution towards Summer Play Scheme

LCVS Innovation in Communities Fund – Contribution towards solar panels

LCVS OPAL – Contribution towards Playscheme

Liverpool City Council – Capital Grant Fund – Contribution towards the building extension.

Liverpool City Council - Community Resource Grant – work in partnership with Deysbrook Village Centre to contribute to part time worker

Liverpool City Council Hardship Fund – Contribution towards Food costs

Liverpool City Council National Lockdown – Contribution towards COVID lockdown costs

Liverpool City Council Neighbourhood Fund – Contribution towards the programme of Christmas Events at Deysbrook Village Centre

Liverpool City Council Youth & Community Fund- Contribution towards core costs

Liverpool City Council- Omicron Hospitality Scheme - Contribution towards COVID lockdown costs

Liverpool City Council UKSPF Ways to Work Employer Grant – Contribution towards an Employee's salary

Liverpool City Council Liverpool Neighbourhood Fund – Contribution towards youth work apprentice based at Deysbrook centre for two years

Mayoral Neighbourhood Fund – Contribution towards 'Yew Tree in bloom' project

Merseyside Police & Crime Commissioner – Contribution towards Diversionary Activities

Mpac Eat to Meet – Contribution towards the 'Eat to Meet' project

Mpac Holiday, Activities and Food - Contribution towards school holiday Play Scheme

National Lottery Awards for All – Contribution towards Pantry costs

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

National Lottery Coronavirus Community Support Fund – Contribution towards outreach and enable the reintegration of isolated or shielding individuals back into groups and the Centre as appropriate to individual needs and with regard to Covid regulations and guidance.

Neighbourhood Directorate – Contribution towards the Support of refugees, people seeking asylum and vulnerable migrants

Northern Small Grants Fund – Contribution towards construction/maintenance costs in the grounds of Deysbrook Village Centre

Riverside Foundation- Contribution towards fencing construction

P H Holt Foundation – Contribution towards salary costs of Community Cook

Steve Morgan Foundation – Contribution towards the salary for Community Development Worker

Sutton Croft Holiday, Activities and Food - Contribution towards school holiday Play Scheme

Tesco Community Grant – Contribution towards 'Gardening project'

West Derby Wastelands – Contribution towards equipment

11. Operating Lease Commitments

The charitable company leases premises from Liverpool City Council, under the terms of which an annual rent of one peppercorn could be demanded.

12. Related Party Transactions

S Leamey is a director of the charitable company and is also a director of the Nursery who lease rooms from Deysbrook Village Centre.

13. Guarantees

As at 31st December 2024, 7 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £70 (2023: 7 members £70).

DEYSBROOK VILLAGE CENTRE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024	2023
	£	£
INCOME		
Grant income	146,471	111,087
Donations	500	664
Cafe income	4,639	7,672
Pantry income	10,633	2,193
Rental income	31,600	30,000
Room hire	15,448	9,909
Bank interest	860	669
	-----	-----
Total Income	210,151	162,194
	-----	-----
Expenditure		
Charitable Activity		
Staff salary costs	82,283	72,780
Pension	783	442
Volunteer expenses	3,095	1,995
Insurance	1,506	1,238
Utilities	18,485	22,618
Sessional fees	18,850	15,647
Travel costs	802	1,069
Activities	16,597	21,684
Food supplies	6,663	6,860
Repairs	7,340	3,845
Telephone & internet	1,577	1,043
Marketing	-	50
Donation	200	150
Equipment hire	-	789
Security	441	-
Training	675	9,593
Cleaning	3,290	1,601
Stationery, postage and printing	651	383
Licences & permits	284	3,141
Sundries	1,059	2,129
Equipment	1,645	1,150
Legal and professional fees	4,949	7,633
Bank charges	205	130
Payroll fees	739	551
Finance support	3,244	1,807
Accountancy	1,328	1,385
Depreciation	2,020	2,166
	-----	-----
Total expenditure on charitable activities	178,711	181,879
	-----	-----
Net income/(expenditure) for the year	31,440	(19,685)
	=====	=====

(This page does not form part of the statutory financial statements)

DEYSBROOK VILLAGE CENTRE

England & Wales - Charity number 1119053

Accounts

DEYSBROOK VILLAGE CENTRE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2023

Company Number: 06006733

Charity Number: 1119053

CONTENTS

	Page
Trustees' Annual Report	2
Statements of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

DEYSBROOK VILLAGE CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

The Trustees are pleased to present their annual report for the year ended 31st December 2023.

The financial statements comply with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

- To provide a community centre as a facility for training
- To provide a community centre as a resource base for the community
- To provide facilities to ensure affordable good quality childcare for children aged 0-4 years in an Ofsted registered 56 place setting
- To hire out the hall and meeting room to appropriate inclusive groups, serving the local community needs
- To maintain and manage the facility

ACHIEVEMENTS AND PERFORMANCE

In 2023 the main focus for development has been the youth. Within the last year there has been a number of high-profile murders of young people within our immediate area and the public condemnation of the murders has been very much addressed. The community, local councillors and police have been asking for more community-based youth provision to support the work with young people between the ages of 11-18 in order to deter them from criminal exploitation. The Yew Tree/ West Derby area has also been designated as an area for the police's new *Clear, Hold, build* enforcement strategy this will encourage work with youth and community groups to stop young people being enticed into criminal behaviour by gangs.

In order to support this work, the Deysbrook Village Centre has given *Priority Youth* an additional evening each week to work with young people in the centre. This brings the number of youth evenings in the centre per week to three. As stated earlier, the Deysbrook Village Centre has also been working on a *Youth Initiative Capital Funding* bid to build a bespoke youth facility at the centre. Whilst this was unsuccessful the Charity is determined to improve the provision for youth.

The Day Nursery continues to provide 56 places for children aged 0 to 4 years old under the ownership and management of Elm House Nursery West Derby. The Board agreed in 2014 to sell our Childcare Provision as a going concern to create a long-term sustainable income for the future for the Charity.

The Nursery has been owned by company directors Mrs C Leamey, Mr J Leamey, Mrs S Leamey and Mr D Leamey from January 20th, 2015. Mrs Sandra Leamey is the Ofsted named person and deals with the day to day running of the Nursery Ofsted Reg no EY487947. The nursery continues to provide quality support to young children, and their families, to ensure that they get an effective start to their time in education. The rental for the hire of the childcare premises from January 2015 has contributed to the sustainability of the Centre and partial funding of the community involvement within the centre.

Bookings for the hire of the hall and meeting room to groups continued to increase throughout 2023. Groups eligible to book the rooms must be inclusive, non-political or religious and reflect the needs of the various stakeholder groups in the community e.g. pre-school children, youth and senior citizens.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

Agencies, which benefit the community, are also allowed to hire the facility and the hall is frequently booked at weekends by residents for private functions including children's parties. The maintenance of the premises to an appropriate standard and legal requirements continues to be addressed.

The Food Pantry, supported by the *Big Help Project*, where households can purchase either a £3.50 or £5 bag of food has continued to increase in usage.

Physical space: although there are a few slots for room hire available on the centre schedule, the new Garden Room is now available for use and is scheduled for use about 50% of the time.

Achievement and performance against the Objectives are reviewed by trustees annually. The trustees are proud of the Centre's increased usage both in numbers of participants and the variety of activities and wish to thank and congratulate the core staff.

The Nursery was inspected in 2019 and gained a "Good with some Outstanding Elements" Ofsted Report, which means that children are receiving a good quality experience. As a result, some two-year-olds and all three-year-old children are entitled to free 30-hour places.

The trustees are pleased with the range of regular community-based activities that run from the centre and the one-off Fun Days, Diversionary Activity at Halloween and November 5th, Christmas Activities and Children's and Birthday Parties are booked in the Centre.

The Board gratefully acknowledges all this very generous support.

FINANCIAL REVIEW

Income for the year was £162,194 (2022: £141,457) of which £110,587 (2022: £102,440), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £181,879 (2022: £132,748), leaving a deficit for the year of £19,685 (2022: surplus £8,709).

At 31st December 2023 the charitable company's reserves stood at £101,079 (2022: £120,764) of which £89,524 (2022: £90,674) represented restricted funds.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and one month running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £11,555 (2022: £30,090) of which £8,345 (2022: £9,024) is represented by tangible assets, leaving surplus free reserves of £3,210 (2022: £21,066). The charitable company requires £4,496 for redundancy provision and £5,845 for one month running costs, (total £10,341).

The trustees plan to build up the reserve through room hire and rental income.

DEYSBROOK VILLAGE CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023

PLANS FOR THE FUTURE

We have 4 major plans:

- The major focus of 2024 will be on finding ways forward to carry out major capital developments for Youth provision whilst always trying to further the Charity's objectives and remaining aware of the continuing economic, health and wellbeing constraints.
- The land gifted by Riverside Housing is planned, subject to a revised planning permission, to be used for play space and additional carparking, community needs identified after extensive community consultation.
- Our online and media presence will be further increased.
- The Charity's ambition to become more aware of the current global warming issues and develop ways of reducing the carbon footprint and energy use of the building will be progressed. Solar panels have been installed and that and the additional awareness of people using the building will realise a significant decrease in electricity and gas use.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Deysbrook Village Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06006733) incorporated on 22nd November 2006 and registered as a charity (No. 1119053) on 2nd May 2007.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association dated 20th November 2006.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Deysbrook Village Centre
Company Number	06006733
Charity Number	1119053
Registered office	Deysbrook Village Centre Deysbrook Way Liverpool Merseyside, L12 4XF
Trustees	A F Chambers L Dukalski D Eden M Furlong H Graham S Leamey K McCormick - Chair

**DEYSBROOK VILLAGE CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2023**

**Independent
Examiner** Mrs Ying Huang ACCA
C/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers HSBC UK Bank PLC
Liverpool Lord Street
99-10 Lord Street
Liverpool
L2 6PG

Signed on behalf of the Board of Trustees

.....*A. F. Chambers*.....

**A F Chambers
Trustee**

.....*11.11.2024*.....

Date

DEYSBROOK VILLAGE CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

By the Order of the board,



.....
**A F Chambers
Trustee**

Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Date: 11.11.2024.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEYSBROOK VILLAGE CENTRE**

I report on the accounts of the charitable company for the year ended 31st December 2023, which are set out on pages 8 to 23.

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. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company 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 the 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:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and 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 Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 12/11/2024

DEYSBROOK VILLAGE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations and legacies	3a	1,164	-	1,164	95
Charitable activities	3b	49,774	110,587	160,361	141,294
Investments	3c	669	-	669	68
Total income		51,607	110,587	162,194	141,457
Expenditure on:					
Charitable activities	4	70,142	111,737	181,879	132,748
Total expenditure		70,142	111,737	181,879	132,748
Net (expenditure)/income, net movement in funds		(18,535)	(1,150)	(19,685)	8,709
Total funds brought forward	9,10	30,090	90,674	120,764	112,055
Total fund carried forward	8-10	11,555	89,524	101,079	120,764

The notes on pages 10 to 23 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

DEYSBROOK VILLAGE CENTRE
BALANCE SHEET AS AT 31ST DECEMBER 2023

COMPANY NUMBER: 06006733

	Notes	31 st December 2023		31 st December 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		56,334		58,500
Current assets					
Debtors	6	1,126		26	
Cash at bank and in hand		46,245		65,331	
		-----		-----	
		47,371		65,357	
Current liabilities					
Creditors: amounts falling due within one year	7	(2,626)		(3,093)	
		-----		-----	
Net current assets			44,745		62,264
			-----		-----
Total assets less current liabilities			101,079		120,764
			=====		=====
Funds:					
Unrestricted funds	8, 9		11,555		30,090
Restricted funds	8, 10		89,524		90,674
			-----		-----
			101,079		120,764
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 11.11.24....., and signed on their behalf by:

A. F. Chambers
A F Chambers
Trustee

11.11.2024
Date

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £10.

2. Accounting Policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees plans to build up the Charitable Company reserves to the level required to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold Improvements	2% per annum straight-line basis
Fixtures, Fittings & Equipment	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total	Restated Funds
	2023	2023	2023	2022
	£	£	£	£
a. Donations and legacies				
Donations	664	-	664	95
General grants	500	-	500	-
	-----	-----	-----	-----
	1,164	-	1,164	95
	=====	=====	=====	=====

Donations and legacies income for 2022 related wholly to unrestricted funds

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
b. Charitable activities				
Big Help Project	-	700	700	1,109
Big Help Project Community Impact Fund	-	2,500	2,500	-
Café income	7,672	-	7,672	4,583
City Safe Liverpool	-	4,000	4,000	-
Enterprise Credit Union	-	826	826	-
ESF Community Grant	-	-	-	12,265
Henry Smith Charity	-	60,000	60,000	30,000
Kickstart	-	-	-	1,011
LCVS Community Impact Fund	-	1,700	1,700	-
LCVS Holiday, Activity and Food	-	-	-	1,244
LCVS Innovation in Communities Fund	-	-	-	4,620
LCVS Health Activity & Food Grant Programme	-	-	-	9,132
Liverpool City Council Mayoral Neighbourhood Fund	-	-	-	4,450
Liverpool City Council – Community Resource Grant	-	9,500	9,500	14,600
Liverpool City Council Hardship Fund	-	-	-	2,092
Liverpool City Council- Omicron Hospitality Scheme	-	-	-	2,667
Mayoral Neighbourhood Fund	-	1,364	1,364	-
Merseyside Police & Crime Commissioner	-	-	-	250
Mpac Eat to Meet	-	6,025	6,025	-
Mpac HAF	-	8,855	8,855	-
Neighbourhood Directorate	-	4,000	4,000	-
Pantry income	2,193	-	2,193	-
Rental income	30,000	-	30,000	26,145
Room hire	9,909	-	9,909	8,126
Steve Morgan Foundation	-	7,917	7,917	19,000
Sutton Croft HAF	-	2,450	2,450	-
Tesco Community Grant	-	750	750	-
	----- 49,774 =====	----- 110,587 =====	----- 160,361 =====	----- 141,294 =====

Income from charitable activities in 2022 comprised £38,854 for unrestricted funds and £102,440 related to restricted funds.

c. Investments	£	£	£	£
Bank interest	669	-	669	68
	=====	=====	=====	=====

Income from investments for 2022 related wholly to unrestricted funds.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

4. Expenditure on charitable activities

	Direct Charitable Expenditure	Support & Governance Costs	Total 2023	Total 2022
	£	£	£	£
To provide facilities for recreation and leisure time	149,508	32,371	181,879	132,748
	=====	=====	=====	=====

a. Analysed as follows:

	2023	2022
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	64,092	38,741
Pension	423	505
Volunteer expenses	1,995	2,915
Activities	21,684	13,358
Building running costs	26,463	21,215
Cleaning	1,601	11,203
Sessional fees	15,647	14,722
Training	9,593	4,287
Equipment	1,150	1,826
Food supplies	6,860	4,069
	-----	-----
	149,508	112,841
	-----	-----

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023	2022
	£	£
<i>Support & Governance costs:</i>		
Staff salary costs	8,688	10,238
Pension	19	163
Insurance	1,238	1,260
Telephone & internet	1,043	1,101
Travel costs	1,069	367
Marketing	50	-
Donation	150	-
Equipment hire	789	-
Stationery, postage and printing	383	288
Security	-	436
Website	-	773
Licences & permits	3,141	397
Sundries	2,129	733
Legal and professional fees	7,633	-
Bank charges	130	92
Payroll fees	551	510
Finance support	1,807	-
Accountancy	1,385	1,200
Depreciation charge	2,166	2,349
	-----	-----
	32,371	19,907
	-----	-----
Total expenditure on charitable activities	181,879	132,748
	=====	=====

£111,737 (2022: £94,867) of the above expenditure relates to restricted funding.

b. Staff Costs	2023	2022
	£	£
Gross wages and salaries	72,780	48,979
Pension	442	668
	-----	-----
	73,222	49,647
	=====	=====

c. Particulars of Employees:

The average number of employees during the year 4 (2022: 3), and calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	2.69	2
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £nil)

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

5. Tangible fixed assets

	Leasehold Improvements	Fixtures, Fittings £ Equipment	Total
	£	£	£
Cost:			
Balance at 1 st January 2023	71,668	42,186	113,854
	-----	-----	-----
Balance at 31 st December 2023	71,668	42,186	113,854
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2023	16,832	38,522	55,354
Charge for the year	1,433	733	2,166
	-----	-----	-----
Balance at 31 st December 2023	18,265	39,255	57,520
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2023	53,403	2,931	56,334
	=====	=====	=====
Balance at 31 st December 2022	54,836	3,664	58,500
	=====	=====	=====

During the year land adjacent to Deysbrook village Centre has been gifted to the charity by Riverside Group Limited for nil costs.

6. Debtors

	2023	2022
	£	£
Prepayment	1,126	26
	=====	=====

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,465	3,093
Pension	161	-
	-----	-----
	2,626	3,093
	=====	=====

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

8. Analysis of net assets between funds

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	8,345	3,210	11,555
	-----	-----	-----
Restricted Funds			
Big Help Project	-	700	700
Enterprise Credit Union	-	826	826
Henry Smith Charity	-	34,080	34,080
Liverpool City Council Capital Grant Fund	47,135	-	47,135
Liverpool City Council Community Resource Grant	-	4,394	4,394
Mpac Eat to Meet	-	805	805
Tesco Community Grant	-	730	730
West Derby Wastelands	854	-	854
	-----	-----	-----
	47,989	41,535	89,524
	-----	-----	-----
Totals	56,334	44,745	101,079
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	9,024	15,020	24,044
Designated donation	-	6,000	6,000
Liverpool City Council Business support grant	-	34	34
Liverpool City Council Business Lockdown Scheme	-	12	12
	-----	-----	-----
	9,024	21,066	30,090
Restricted Funds			
Big Help Project	-	129	129
ESF Community Grant	-	16	16
Henry Smith Charity	-	30,000	30,000
Kickstart	-	16	16
Liverpool City Council Hardship Fund	-	812	812
Liverpool City Council National Lockdown	-	140	140
Liverpool City Council Capital Grant Fund	48,409	-	48,409
Liverpool City Council Community Resource Grant	-	8,587	8,587
Liverpool City Council- Omicron Hospitality Scheme	-	11	11
LCVS Innovation in Communities Fund	-	59	59
LCVS Health Activity & Food Grant Programme	-	43	43
LCVS OPAL	-	52	52
National Lottery Awards for All	-	12	12
National Lottery Coronavirus Community Support Fund	-	6	6
P H Holt Foundation	-	1,230	1,230
Steve Morgan Foundation	-	85	85
West Derby Wastelands	1,067	-	1,067
	-----	-----	-----
	49,476	41,198	90,674
	-----	-----	-----
Totals	58,500	62,264	120,764
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

9. Unrestricted funds

2022	Movements in the Year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
General Fund	24,044	51,607	(64,096)	11,555
Liverpool City Council Business Support Grant	34	-	(34)	-
Liverpool City Council Closed Business Lockdown Scheme	12	-	(12)	-
Designated donation	6,000	-	(6,000)	-
	30,090	51,607	(70,142)	11,555

2022	Movements in the Year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
General Fund	10,954	39,017	(25,927)	24,044
Liverpool City Council Business Support Grant	8,000	-	(7,966)	34
Liverpool City Council Closed Business Lockdown Scheme	4,000	-	(3,988)	12
Designated donation	6,000	-	(-)	6,000
	28,954	39,017	(37,881)	30,090

Designated donation – is to be used as part of reserves

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Liverpool City Council Closed Business Lockdown Scheme – assist with costs due to COVID lockdown

Liverpool City Council Business Support Grant – assist to reopen safely as COVID-19 restrictions lifted

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

10. Restricted funds

2023	Movements in the Year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Big Help Project	129	700	(129)	700
Big Help Project Community Impact Fund	-	2,500	(2,500)	-
City Safe Liverpool	-	4,000	(4,000)	-
Enterprise Credit Union	-	826	(-)	826
ESF Community Grant	16	-	(16)	-
Henry Smith Charity	30,000	60,000	(55,920)	34,080
Kickstart	16	-	(16)	-
LCVS Community Impact Fund	-	1,700	(1,700)	-
LCVS Innovation in Communities Fund	59	-	(59)	-
LCVS Health Activity & Food Grant Programme	43	-	(43)	-
LCVS OPAL	52	-	(52)	-
Liverpool City Council – Capital Grant Fund	48,409	-	(1,274)	47,135
Liverpool City Council – Community Resource Grant	8,587	9,500	(13,693)	4,394
Liverpool City Council Hardship Fund	812	-	(812)	-
Liverpool City Council National Lockdown	140	-	(140)	-
Liverpool City Council- Omicron Hospitality Scheme	11	-	(11)	-
Mayoral Neighbourhood Fund	-	1,364	(1,364)	-
Mpac Eat to Meet	-	6,025	(5,220)	805
Mpac Holiday, Activities and Food	-	8,855	(8,855)	-
National Lottery Awards for all	12	-	(12)	-
National Lottery Coronavirus Community Support Fund	6	-	(6)	-
Neighbourhood Directorate	-	4,000	(4,000)	-
P H Holt Foundation	1,230	-	(1,230)	-
Steve Morgan Foundation	85	7,917	(8,002)	-
Sutton Croft Holiday, Activities and Food	-	2,450	(2,450)	-
Tesco Community Grant	-	750	(20)	730
West Derby Wastelands	1,067	-	(213)	854
	-----	-----	-----	-----
	90,674	110,587	(111,737)	89,524
	=====	=====	=====	=====

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

2022	Movements in the Year			Reserves at End of Year £
	Reserves at Beginning of Year £	Income £	Expenditure £	
Allen Lane Foundation	3,600	-	(3,600)	-
Big Help Project	-	1,109	(980)	129
ESF Community Grant	-	12,265	(12,249)	16
Henry Smith Charity	-	30,000	-	30,000
Kickstart	415	1,011	(1,410)	16
LCVS Community Impact Fund	800	-	(800)	-
LCVS Health Activity & Food Grant Programme	601	9,132	(9,690)	43
LCVS Holiday, Activity and Food	-	1,244	(1,244)	-
LCVS Innovation in Communities Fund	-	4,620	(4,561)	59
LCVS OPAL	362	-	(310)	52
Liverpool City Council – Community Resource Grant	5,080	14,600	(11,093)	8,587
Liverpool City Council Hardship Fund	-	2,092	(1,280)	812
Liverpool City Council Mayoral Neighbourhood Fund	881	4,450	(5,331)	-
Liverpool City Council National Lockdown	6,931	-	(6,791)	140
Liverpool City Council- Omicron Hospitality Scheme	-	2,667	(2,656)	11
Merseyside Police & Crime Commissioner	-	250	(250)	-
National Lottery Awards for all	1,202	-	(1,190)	12
National Lottery Coronavirus Community Support Fund	1,815	-	(1,809)	6
P H Holt Foundation	10,000	-	(8,770)	1,230
Skelton Charity	157	-	(157)	-
Steve Morgan Foundation	120	19,000	(19,035)	85
West Derby Wastelands	1,454	-	(387)	1,067
	83,101	102,440	(94,867)	90,674

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Allen Lane Foundation – Contribution towards Salary costs

Big Help Project – To support free shops for families in pantry and volunteer expenses.

Big Help Project Community Impact Fund – Contribution to food pantry

City Safe Liverpool – Contribution to 'Maths training' project

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Enterprise Credit Union - Contribution toward advice

ESF Community Grant – Contribution towards Salary costs

Henry Smith Charity – Contribution towards three years running costs of a community centre providing support for people from disadvantages communities in Deysbrook

Kickstart – Contribution towards Salary costs for 6 months

LCVS Community Impact Fund – Contribution towards 'Liberation and Lunch; project

LCVS Health Activity & Food Grant Programme - Contribution towards Summer Play Scheme

LCVS Holiday, Activity and Food – Contribution towards Summer Play Scheme

LCVS Innovation in Communities Fund – Contribution towards solar panels

LCVS OPAL – Contribution towards Playscheme

Liverpool City Council – Capital Grant Fund – Contribution towards the building extension.

Liverpool City Council - Community Resource Grant – work in partnership with Deysbrook Village Centre to contribute to part time worker

Liverpool City Council Hardship Fund – Contribution towards Food costs

Liverpool City Council Mayoral Neighbourhood Fund – Contribution towards Food, Outreach worker and running costs

Liverpool City Council National Lockdown – Contribution towards COVID lockdown costs

Liverpool City Council- Omicron Hospitality Scheme - Contribution towards COVID lockdown costs

Mayoral Neighbourhood Fund – Contribution towards 'Yew Tree in bloom' project

Merseyside Police & Crime Commissioner – Contribution towards Diversionary Activities in the October half term 2022

Mpac Eat to Meet – Contribution towards the 'Eat to Meet' project

Mpac Holiday, Activities and Food - Contribution towards school holiday Play Scheme

National Lottery Awards for All – Contribution towards Pantry costs

National Lottery Coronavirus Community Support Fund – Contribution towards outreach and enable the reintegration of isolated or shielding individuals back into groups and the Centre as appropriate to individual needs and with regard to Covid regulations and guidance.

Neighbourhood Directorate – Contribution towards the Support of refugees, people seeking asylum and vulnerable migrants

P H Holt Foundation – Contribution towards salary costs of Community Cook

Skelton Charity – Contribution towards the Silver Warriors to reengage elderly isolated people by providing food and refreshments in order to establish a Thursday lunch club and four trips out

Steve Morgan Foundation – Contribution towards the salary for Community Development Worker

Sutton Croft Holiday, Activities and Food - Contribution towards school holiday Play Scheme

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

Tesco Community Grant – Contribution towards ‘Gardening project’

West Derby Wastelands – Contribution towards equipment

11. Operating Lease Commitments

The charitable company leases premises from Liverpool City Council, under the terms of which an annual rent of one peppercorn could be demanded.

12. Related Party Transactions

S Leamey is a director of the charitable company and is also a director of the Nursery who lease rooms from Deysbrook Village Centre.

13. Guarantees

As at 31st December 2023, 7 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £70 (2022: 7 members £70).

DEYSBROOK VILLAGE CENTRE

England & Wales - Charity number 1119053

Accounts

DEYSBROOK VILLAGE CENTRE

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2022

Company Number: 06006733
Charity Number: 1119053

CONTENTS

	Page
Trustees' Annual Report	2
Statements of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees are pleased to present their annual report for the year ended 31st December 2022. The financial statements comply with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

- To provide a community centre as a facility for training
- To provide a community centre as a resource base for the community
- To provide facilities to ensure affordable good quality childcare for children aged 0-4 years in an Ofsted registered 56 place setting
- To hire out the hall and meeting room to appropriate inclusive groups, serving the local community needs
- To maintain and manage the facility

ACHIEVEMENTS AND PERFORMANCE

The Day Nursery continues to provide 56 places for children aged 0 to 4 years old under the ownership and management of Elm House Nursery West Derby. The Board agreed in 2014 to sell the Childcare Provision as a going concern to create a long-term sustainable future for the Charity.

The Nursery is owned by company directors; Mrs C Leamey, Mr J Leamey, Mrs S Leamey and Mr D Leamey from January 1st 2015. Mrs Sandra Leamey is the Ofsted named person and deals with the day to day running of the Nursery Ofsted Reg no EY487947. The setting was inspected by Ofsted in February 2019 and was reported as " Good in all areas" The nursery continues to provide quality support to young children, and their families, to ensure that they get an effective start to their time in education.

The rental for the hire of the childcare premises from January 2015 has contributed to the sustainability of the Centre and partial funding of the community involvement within the centre.

The Training and Resource facility has been the focus for development in 2022. A range of activities to assist local people into employment, improve attainment levels, promote inclusion and provide people with the skills that are required by employers have been provided or example: a local person was taken on for training through the Kickstart Programme and a European Social Fund (ESF) training course successfully gave an opportunity for 20 women to return to the workplace or further training which included childcare, a great training achievement by both participants and staff.

Bookings for the hire of the hall and meeting room to groups continued intermittently throughout 2022. Groups who book the rooms must be inclusive non-political or religious and reflect the needs of the various stakeholder groups in the community e.g. Pre-school children, youth, senior citizens. Agencies, which benefit the community, are also allowed to hire the facility and the hall is frequently booked at weekends by residents for children's parties.

The maintenance of the premises to an appropriate standard continues to be addressed. The Community Development Officer and part time Outreach Worker have worked to reintegrate people into the Centre and increase the number of activities and services.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

To increase use, de-stigmatise the facility and get a better range of food and quality members of the Board have voted to change from being a FareShare Café to becoming a Food Pantry supported by the Big Help Project, where households can purchase either a £3.50 or £5 bag of food. Numbers of recipients continue to increase.

Physical space: although there are a few slots for room hire available on the centre schedule the newly created Garden Room is now scheduled for use about 40% of the time, an essential lockable office space has also been created.

The trustees are proud of the Centre's quick and much appreciated response to the Covid guidance throughout 2022.

The Nursery was inspected in 2019 and gained a "Good with some Outstanding Elements" Ofsted Report, which means that children are receiving a good quality experience. As a result, some two-year-olds and all three-year-old children are entitled to free 30-hour places.

The trustees are pleased with the range of regular community-based activities that run from the centre and the one-off Fun Days, Diversions Activity at Halloween and November 5th, Christmas Activities and Children's and 100th Birthday Parties booked in the Centre.

Regular income from the hire of rooms to a variety of different community groups and individuals has been interrupted again this year.

The Trustees would like to further increase the number of daytime bookings both in the main centre and the Garden Room to provide services for families in the area. Room hire continues to be subsidised for community groups.

In addition to the CRG Grant referred to above the Charity successfully applied for and received grants from the City Mayoral Hardship Fund for extra provisions and the young person's grounds project. The Community Foundation funded four events including Christmas party for those elderly residents who are isolated and Hampers delivered to those unable to come into the Centre. KIND Hampers were also provided for seven families.

The Board gratefully acknowledges all this very generous support.

FINANCIAL REVIEW

Income for the year was £141,457 (2021: £142,966) of which £102,440 (2021: £91,599), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £132,748 (2021: £124,187), leaving a surplus for the year of £8,709 (2021: surplus £18,779).

At 31st December 2022 the charitable company's reserves stood at £120,764 (2021: £112,055) of which £90,674 (2021: £83,101) represented restricted funds.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, at a level that covers six months' running costs should no further funding are received.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

As at the end of the financial year the unrestricted funds totalled £30,090. The charitable company requires £18,940 for six months' running costs.

PLANS FOR THE FUTURE

2023 will be the focus of major capital developments always trying to further the Charity's objectives whilst remaining aware of the continuing economic, health and wellbeing constraints.

Our online and media presence will be further increased. The Charity's ambition to become more aware of the current global warming issues and develop ways of reducing the carbon footprint and energy use of the building has progressed, solar panels have been installed and that and the additional awareness of people using the building has realised a significant decrease in electricity use.

The derelict brownfield site adjacent to the Centre has been the subject of negotiation between Riverside Social Housing and the Centre. More physical space is needed, and a Youth Initiative Fund Capital Grant Application has been made. This could be a space for sole use of users aged between 11-25, new car parking and a Multi Activity Games Area (MUGA)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Deysbrook Village Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06006733) incorporated on 22nd November 2006 and registered as a charity (No. 1119053) on 2nd May 2007.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association dated 20th November 2006.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

The directors who served during the year 2022 were Mrs K McCormick (Chair), Mrs M Furlong (Vice Chair), Mrs F Chambers (Treasurer) Mr H Graham, Mrs D Eden, Mrs S Leamey, Mrs L Dukalski and advisor Mrs I Smart. A new Company Secretary is still urgently needed.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company.

This was the final year for the grant from the Steve Morgan Foundation for the salary of the very successful Community Development Worker. In order to address this an Application for Grant Funding from the Henry Smith Foundation was successful. For the next three years we have a grant to employ Anastasia Johnson who commenced her role on June 1st 2020 as Centre Community Development Officer to take up a new role as Manager, Carol Mc Donald as Community Development officer and Imogen Darcy as Receptionist/Administrator.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name Deysbrook Village Centre
Company Number 06006733
Charity Number 1119053
Registered office Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Trustees A F Chambers
L Dukalski
D Eden
M Furlong
H Graham
S Leamey
K McCormick - Chair

Independent Examiner Paula Sanchez ACCA
C/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers HSBC UK Bank PLC
Liverpool Lord Street
99-10 Lord Street
Liverpool
L2 6PG

Signed on behalf of the Board of Trustees

..... *A.F. Chambers*
A F Chambers
Trustee

..... *6.12.2023*
Date

DEYSBROOK VILLAGE CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

By the Order of the board,

.....
A. F. Chambers

**A F Chambers
Trustee**

Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Date: *6.12.2023*

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEYSBROOK VILLAGE CENTRE

Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31st December 2022, which are set out on pages 8 to 21.

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

It is my responsibility to:

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

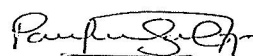
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company 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 the 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:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: **Paula Sanchez**
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: *8 December 2023*

DEYSBROOK VILLAGE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted	Restricted	Total	Restated Total
		Funds 2022	Funds 2022	Funds 2022	Funds 2021
		£	£	£	£
Income and endowments from:					
Donations and legacies	3a	95	-	95	3,120
Charitable activities	3b	38,854	102,440	141,294	139,842
Investments	3c	68	-	68	4
Total income		39,017	102,440	141,457	142,966
Expenditure on:					
Charitable activities	4	37,881	94,867	132,748	124,187
Total expenditure		37,881	94,867	132,748	124,187
Net income, net movement in funds		1,136	7,573	8,709	18,779
Total funds brought forward	9,10	28,954	83,101	112,055	93,276
Total fund carried forward	8-10	30,090	90,674	120,764	112,055

The notes on pages 10 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

DEYSBROOK VILLAGE CENTRE
BALANCE SHEET AS AT 31ST DECEMBER 2022

COMPANY NUMBER: 06006733

	Notes	31 st December 2022		31 st December 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		58,500		60,849
Current assets					
Debtors	6	26		5,425	
Cash at bank and in hand		65,331		48,552	
		-----		-----	
		65,357		53,977	
Current liabilities					
Creditors: amounts falling due within one year	7	(3,093)		(2,771)	
		-----		-----	
Net current assets			62,264		51,206
			-----		-----
Total assets less current liabilities			120,764		112,055
			=====		=====
Funds:					
Unrestricted funds	8, 9		30,090		28,954
Restricted funds	8, 10		90,674		83,101
			-----		-----
			120,764		112,055
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on ... 6.12.2023, and signed on their behalf by:

..... A. F. Chambers

A F Chambers
Trustee

..... 6.12.2023

Date

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £10.

2. Accounting Policies

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold Improvements	2% per annum straight-line basis
Fixtures, Fittings & Equipment	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022	Restated Funds 2021
	£	£	£	£
a. Donations and legacies				
Donations	95	-	95	3,120
	=====	=====	=====	=====

Donations and legacies income for 2021 related wholly to unrestricted funds

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Restated Total Funds 2021 £
b. Charitable activities				
Allen Lane Foundation	-	-	-	3,600
Big Help Group	-	1,109	1,109	-
Community Foundation	-	-	-	1,500
Café Income	4,583	-	4,583	2,263
ESF Community Grant	-	12,265	12,265	7,735
Food Pantry	-	-	-	1,645
Henry Smith Charity	-	30,000	30,000	-
Kickstart	-	1,011	1,011	6,053
LCVS Holiday, Activity and Food	-	1,244	1,244	-
LCVS Innovation in Communities Fund	-	4,620	4,620	-
LCVS – COVID Self Isolation	-	-	-	9,429
LCVS Health Activity & Food Grant Programme	-	9,132	9,132	7,708
LCVS – OPAL	-	-	-	1,422
LCVS – NHS	-	-	-	5,000
Liverpool City Council Mayoral Neighbourhood Fund	-	4,450	4,450	3,500
Liverpool City Council Closed Business Lockdown Scheme	-	-	-	4,000
Liverpool City Council National Lockdown	-	-	-	6,931
Liverpool City Council Business Support Grant	-	-	-	8,000
Liverpool City Council – Community Resource Grant	-	14,600	14,600	5,000
Liverpool City Council Hardship Fund	-	2,092	2,092	-
Liverpool City Council- Omicron Hospitality Scheme	-	2,667	2,667	-
Merseyside Police & Crime Commissioner	-	250	250	-
National Lottery Awards for All	-	-	-	8,220
P H Holt Foundation	-	-	-	10,000
Rental income	26,145	-	26,145	22,000
Room hire	8,126	-	8,126	4,335
Steve Morgan Foundation	-	19,000	19,000	19,000
West Derby Wastelands	-	-	-	1,500
Designated donation	-	-	-	1,000
	38,854	102,440	141,294	139,841

Income from charitable activities in 2021 comprised £48,243 for unrestricted funds and £91,598 related to restricted funds.

	£	£	£	£
c. Investments				
Bank interest	68	-	68	4

Income from investments for 2021 related wholly to unrestricted funds.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To provide facilities for recreation and leisure time	113,942	18,806	132,748	124,187
	=====	=====	=====	=====

a. Analysed as follows:

	2022 £	2021 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	38,741	36,890
Pension	505	620
Volunteer expenses	2,915	620
Activities	13,358	-
Building running costs	22,316	28,362
Cleaning	11,203	9,011
Sessional fees	14,722	10,426
Training	4,287	-
Equipment	1,826	-
Maths holiday scheme	-	8,347
Creche	-	3,695
Food Supplies	4,069	11,083
Resources	-	1,637
	-----	-----
	113,942	110,691
	-----	-----

	2022 £	2021 £
<i>Support & Governance costs:</i>		
Staff salary costs	10,238	7,686
Pension	163	148
Insurance	1,260	1,009
Travel expenses	367	751
Stationery, postage and printing	288	-
Security	436	-
Website	773	-
Licences & Permits	397	-
Sundries	733	-
Bank charges	92	139
Payroll fees	510	436
Accountancy	1,200	1,070
Depreciation charge	2,349	2,257
	-----	-----
	18,806	13,496
	-----	-----

Total expenditure on charitable activities	132,748	124,187
	=====	=====

£94,867 (2021: £73,197) of the above expenditure relates to restricted funding.

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

b. Staff Costs	2022	2021
	£	£
Gross wages and salaries	48,979	44,576
Pension	668	768
	-----	-----
	49,647	45,344
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Charitable activities	2	2
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees. No out-of-pocket expenses were reimbursed to trustees in the year (2021: £nil)

5. Tangible fixed assets

	Leasehold Improvements	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost:			
Balance at 1 st January 2022	71,668	42,186	113,854
	-----	-----	-----
Balance at 31 st December 2022	71,668	42,186	113,854
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2022	15,399	37,606	53,005
Charge for the year	1,433	916	2,349
	-----	-----	-----
Balance at 31 st December 2022	16,832	38,522	55,354
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2022	54,836	3,664	58,500
	=====	=====	=====
Balance at 31 st December 2021	56,269	4,580	60,849
	=====	=====	=====

6. Debtors

	2022	2021
	£	£
Debtors	26	3,056
Prepayment	-	2,369
	=====	=====
	26	5,425
	=====	=====

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	3,093	2,062
Tax and social security	-	709
	<u>3,093</u>	<u>2,771</u>
	=====	=====

8. Analysis of net assets between funds

Year end 2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	9,024	15,020	24,044
Designated donation	-	6,000	6,000
Liverpool City Council Business support grant	-	34	34
Liverpool City Council Business Lockdown Scheme	-	12	12
	<u>9,024</u>	<u>21,066</u>	<u>30,090</u>
Restricted Funds			
Big Help Group	-	129	129
ESF Community Grant	-	16	16
Henry Smith Charity	-	30,000	30,000
Kickstart	-	16	16
Liverpool City Council Hardship Fund	-	812	812
Liverpool City Council National Lockdown	-	140	140
Liverpool City Council Capital Grant Fund	48,409	-	48,409
Liverpool City Council Community Resource Grant	-	8,587	8,587
Liverpool City Council- Omicron Hospitality Scheme	-	11	11
LCVS Innovation in Communities Fund	-	59	59
LCVS Health Activity & Food Grant Programme	-	43	43
LCVS OPAL	-	52	52
National Lottery Awards for All	-	12	12
National Lottery Coronavirus Community Support Fund	-	6	6
P H Holt Foundation	-	1,230	1,230
Steve Morgan Foundation	-	85	85
West Derby Wastelands	1,067	-	1,067
	<u>49,476</u>	<u>41,198</u>	<u>90,674</u>
Totals	<u>58,500</u>	<u>62,264</u>	<u>120,764</u>
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Year end 2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	9,832	1,122	10,954
Designated donation	-	6,000	6,000
Liverpool City Council Business support grant	-	8,000	8,000
Liverpool City Council Business Lockdown Scheme	-	4,000	4,000
	-----	-----	-----
	9,832	19,122	28,954
Restricted Funds			
Allen Lane Foundation	-	3,600	3,600
Kickstart	-	415	415
Liverpool City Council National Lockdown	-	6,931	6,931
Liverpool City Council Mayoral Neighbourhood Fund	-	881	881
Liverpool City Council Capital Grant Fund	49,683	-	49,683
Liverpool City Council Community Resource Grant	-	5,080	5,080
LCVS Community Impact Fund	-	800	800
LCVS Health Activity & Food Grant Programme	-	601	601
LCVS OPAL	-	362	362
National Lottery Awards for All	-	1,202	1,202
National Lottery Coronavirus Community Support Fund	-	1,815	1,815
P H Holt Foundation	-	10,000	10,000
Skeleton Charity	-	157	157
Steve Morgan Foundation	-	120	120
West Derby Wastelands	1,334	120	1,454
	-----	-----	-----
	51,017	32,084	83,101
Totals	60,849	51,206	112,055
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022****9. Unrestricted funds**

Year end 2022	Reserves at Beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	10,954	39,017	(25,927)	24,044
Liverpool City Council Business Support Grant	8,000	-	(7,966)	34
Liverpool City Council Closed Business Lockdown Scheme	4,000	-	(3,988)	12
Designated donation	6,000	-	(-)	6,000
	----- 28,954 =====	----- 39,017 =====	----- (37,881) =====	----- 30,090 =====

Year end 2021	Reserves at Beginning of Year £	Movements in the Year		Reserves at End of Year £
		Income £	Expenditure £	
General Fund	23,577	33,367	(45,990)	10,954
Liverpool City Council Business Support Grant	-	8,000	-	8,000
Liverpool City Council Closed Business Lockdown Scheme	-	4,000	-	4,000
LCVS NHS	-	5,000	(5,000)	-
Designated donation	5,000	1,000	-	6,000
	----- 28,577 =====	----- 51,367 =====	----- (50,990) =====	----- 28,954 =====

Designated donation – is to be used as part of reserves

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Liverpool City Council Closed Business Lockdown Scheme – assist with costs due to COVID lockdown

Liverpool City Council Business Support Grant – assist to reopen safely as COVID-19 restrictions lifted

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022****10. Restricted funds**

Year end 2022	Movements in the Year			
	Reserves at Beginning of Year	Income	Expenditure	Reserves at End of Year
	£	£	£	£
Allen Lane Foundation	3,600	-	(3,600)	-
Big Help Group	-	1,109	(980)	129
ESF Community Grant	-	12,265	(12,249)	16
Henry Smith Charity	-	30,000	-	30,000
Kickstart	415	1,011	(1,410)	16
Liverpool City Council Hardship Fund	-	2,092	(1,280)	812
Liverpool City Council – Capital Grant Fund	49,683	-	(1,274)	48,409
Liverpool City Council – Community Resource Grant	5,080	14,600	(11,093)	8,587
Liverpool City Council National Lockdown	6,931	-	(6,791)	140
Liverpool City Council Mayoral Neighbourhood Fund	881	4,450	(5,331)	-
Liverpool City Council- Omicron Hospitality Scheme	-	2,667	(2,656)	11
LCVS Holiday, Activity and Food	-	1,244	(1,244)	-
LCVS Innovation in Communities Fund	-	4,620	(4,561)	59
LCVS Community Impact Fund	800	-	(800)	-
LCVS Health Activity & Food Grant Programme	601	9,132	(9,690)	43
LCVS OPAL	362	-	(310)	52
Merseyside Police & Crime Commissioner	-	250	(250)	-
National Lottery Coronavirus Community Support Fund	1,815	-	(1,809)	6
National Lottery Awards for all	1,202	-	(1,190)	12
P H Holt Foundation	10,000	-	(8,770)	1,230
Skelton Charity	157	-	(157)	-
Steve Morgan Foundation	120	19,000	(19,035)	85
West Derby Wastelands	1,454	-	(387)	1,067
	83,101	102,440	(94,867)	90,674
	=====	=====	=====	=====

DEYSBROOK VILLAGE CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Year end 2021	Movements in the Year			
	Reserves	Income	Expenditure	Reserves
	at Beginning of Year			at End of Year
	£	£	£	£
Allen Lane Foundation	-	3,600	-	3,600
Community Foundation	-	1,500	(1,500)	-
ESF Community Grant	-	7,735	(7,735)	-
Kickstart	-	6,053	(5,638)	415
Liverpool City Council Hardship Fund	1,937	-	(1,937)	-
Liverpool City Council – Capital Grant Fund	50,957	-	(1,274)	49,683
Liverpool City Council – Community Resource Grant	838	5,000	(758)	5,080
Liverpool City Council National Lockdown	-	6,931	-	6,931
Liverpool City Council Mayoral Neighbourhood Fund	-	3,500	(2,619)	881
LCVS COVID self-isolation	-	9,429	(9,429)	-
LCVS Community Impact Fund	2,800	-	(2,000)	800
LCVS Health Activity & Food Grant Programme	-	7,708	(7,107)	601
LCVS OPAL	-	1,422	(1,060)	362
National Lottery Coronavirus Community Support Fund	6,667	-	(4,852)	1,815
National Lottery Awards for all	-	8,220	(7,018)	1,202
P H Holt Foundation	-	10,000	-	10,000
Skelton Charity	1,500	-	(1,343)	157
Steve Morgan Foundation	-	19,000	(18,880)	120
West Derby Wastelands	-	1,500	(46)	1,454
	64,699	91,598	(73,196)	83,101

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Allen Lane Foundation – Contribution towards Salary costs

Big Help Group – To support free shops for families in pantry and volunteer expenses.

Community Foundation – Contribution towards diversionary activities for children

ESF Community Grant – Contribution towards Salary costs

Henry Smith Charity – Contribution towards three years running costs of a community centre providing support for people from disadvantages communities in Deysbrook

Kickstart – Contribution towards Salary costs for 6 months

Liverpool City Council Hardship Fund – Contribution towards Food costs

Liverpool City Council – Capital Grant Fund – Contribution towards the building extension.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

Liverpool City Council - Community Resource Grant – work in partnership with Deysbrook Village Centre to contribute to part time worker

Liverpool City Council National Lockdown – Contribution towards COVID lockdown costs

Liverpool City Council Mayoral Neighbourhood Fund – Contribution towards Food, Outreach worker and running costs

National Lottery Coronavirus Community Support Fund – Contribution towards outreach and enable the reintegration of isolated or shielding individuals back into groups and the Centre as appropriate to individual needs and with regard to Covid regulations and guidance.

LCVS Holiday, Activity and Food – Contribution towards Summer Play Scheme

LCVS Innovation in Communities Fund – Contribution towards solar panels

LCVS Community Impact Fund – Contribution towards 'Liberation and Lunch; project

LCVS COVID Self isolation – Contribution towards COVID isolation costs

LCVS OPAL – Contribution towards Playscheme

Merseyside Police & Crime Commissioner – Contribution towards Diversionary Activities in the October half term 2022

National Lottery Coronavirus Community Support Fund – Contribution towards community Re-integration

National Lottery Awards for All – Contribution towards Pantry costs

P H Holt Foundation – Contribution towards salary costs of Community Cook

Skelton Charity – Contribution towards the Silver Warriors to reengage elderly isolated people by providing food and refreshments in order to establish a Thursday lunch club and four trips out

Steve Morgan Foundation – Contribution towards the salary for Community Development Worker

West Derby Wastelands – Contribution towards equipment

11. Operating Lease Commitments

The charitable company leases premises from Liverpool City Council, under the terms of which an annual rent of one peppercorn could be demanded.

12. Related Party Transactions

S Leamey is a director of the charitable company and is also a director of the Nursery who lease rooms from Deysbrook Village Centre.

13. Guarantees

As at 31st December 2022, 7 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £70 (2021: 7 members £70).

DEYSBROOK VILLAGE CENTRE

England & Wales - Charity number 1119053

Accounts

DEYSBROOK VILLAGE CENTRE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2021

**Company Number: 06006733
Charity Number: 1119053**

CONTENTS

	Page
Trustees' Annual Report	2
Statements of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

The Trustees are pleased to present their annual report for the year ended 31st December 2021.

The financial statements comply with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

- to provide a community centre as a facility for training
- to provide a community centre as a resource base for the community
- to provide facilities to ensure affordable good quality childcare for children aged 0-4 years in an Ofsted registered 56 place setting
- to hire out the hall and meeting room to appropriate inclusive groups, serving the local community needs
- to maintain and manage the facility

ACHIEVEMENTS AND PERFORMANCE

Achievement and performance against the Objectives are reviewed by trustees annually.

The trustees are proud of the Centre's quick and much appreciated response to the Covid guidance throughout 2021.

The Nursery was inspected in 2019 and gained a "Good with some Outstanding Elements" Ofsted Report, which means that children are receiving a good quality experience. As a result, some two-year-olds and all three-year-old children are entitled to free 30-hour places.

The trustees are pleased with the range of regular community-based activities that run from the centre and the one-off Fun Days, Diversionary Activity at Halloween and November 5th, Christmas Activities and Children's Parties booked in the Centre.

Regular income from the hire of rooms to a variety of different community groups and individuals has been interrupted again this year.

The Trustees would like to further increase the number of daytime bookings both in the main centre and the Garden Room to provide services for families in the area. Room hire continues to be subsidised for community groups.

In addition to the CRG Grant referred to above the Charity successfully applied for and received grants from the City Mayoral Hardship Fund for extra provisions and the young person's grounds project. The Community Foundation funded four events including Christmas party for those elderly residents who are isolated and Hampers delivered to those unable to come into the Centre. KIND Hampers were also provided for seven families.

The Board gratefully acknowledges all this very generous support.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

FINANCIAL REVIEW

Income for the year was £142,966 (2020: £90,399) of which £91,599 (2020: £51,455), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £124,187 (2020: £77,583), leaving a surplus for the year of £18,779 (2020: surplus £12,816).

At 31st December 2021 the charitable company's reserves stood at £112,055 (2020: £93,276) of which £83,101 (2020: £64,699) represented restricted funds.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This year was again unprecedented in terms of risk management many charities closed due to the lock down. The reality is that without any income from room hire and the nursery all reserves would have been used up mothballing the building within four months. Therefore, the Charity will now hold reserves of 6 months minimum and 9 months preferably.

The Trustees wish to acknowledge their gratitude for the financial support from the Steve Morgan Foundation, Local Councillors, Awards for All Lottery, Skelton, West Derby Wastelands, Community Impact Fund, High Sheriff's PCC, Allen Lane Foundation, PH Holt Foundation and other responsive bodies. Gratitude is also extended to the volunteer team who worked tirelessly to support the community. Throughout the year Council and Government Grants were awarded in response to various Covid Business related challenges.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, at a level that covers six months' running costs should no further funding are received.

As at the end of the financial year the unrestricted funds totalled £28,954. The charitable company requires £25,495 for six months' running costs.

PLANS FOR THE FUTURE

2022 will be the focus of cautious development always trying to further the Charity's objectives whilst remaining aware of Covid advice and guidance and the possibility of a return to stricter measures. Our online and media presence will be increased.

The Charity's ambition is to become more aware of the current global warming issues and develop ways of reducing the carbon footprint and energy use of the building.

More physical space is needed, the proposed expansion into a mezzanine floor was found to be unrealistic therefore a new building is being considered.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Deysbrook Village Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06006733) incorporated on 22nd November 2006 and registered as a charity (No. 1119053) on 2nd May 2007.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association dated 20th November 2006.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company. Former Trustees were presented with paperweights at a ceremony on December 13th as a token of Gratitude.

The Board agreed in 2014 to sell the Childcare Provision as a going concern in order to create a long-term sustainable future for the Charity in the absence of a volunteer to take on the Ofsted named person role on behalf of the Trustees.

The Nursery is owned by company directors; Mrs C Leamey, Mr J Leamey, Mrs S Leamey and Mr D Leamey from January 1st 2015. Mrs Sandra Leamey is the Ofsted named person and deals with the day to day running of Deysbrook Day Nursery Ofsted Reg no EY487947.

From 1st January 2015 the Trustees only have an interest in the nursery through a three year Lease which has been extended by 10 years in 2018. The Nursery owner has become a Board member representing tenants and with a shared responsibility for safeguarding and building maintenance.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Name Deysbrook Village Centre

Company Number 06006733

Charity Number 1119053

Registered office Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Trustees L Bennett (Resigned 5th May 2021)
A F Chambers
L Dukalski
D Eden
M Furlong
H Graham
S Leamey
K McCormick - Chair

Independent Examiner Paula Sanchez ACCA
C/o LCVS
151 Dale Street,
Liverpool,
L2 2AH

Bankers HSBC UK Bank PLC
Liverpool Lord Street
99-10 Lord Street
Liverpool
L2 6PG

Signed on behalf of the Board of Trustees

A. F. Chambers
.....

A F Chambers
Trustee

25.10.22
.....

Date

DEYSBROOK VILLAGE CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, 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) effective 1st January 2019.

By the Order of the board,

A. F. Chambers
.....

A F Chambers
Trustee

Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Date: *25.10.22*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEYSBROOK VILLAGE CENTRE**

I report on the accounts of the charitable company for the year ended 31st December 2021, which are set out on pages 10 to 21.

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. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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


Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company 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 the 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:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and 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 Charities
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez** 
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 26th October 2022

DEYSBROOK VILLAGE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted	Restricted	Total	Restated Total
		Funds	Funds	Funds	Funds
		2021	2021	2021	2020
		£	£	£	£
Income and endowments from:					
Donations and legacies	3a	3,120	-	3,120	5,340
Charitable activities	3b	48,243	91,599	139,842	85,043
Investments	3c	4	-	4	16
Total income		51,367	91,599	142,966	90,399
Expenditure on:					
Charitable activities	4	50,990	73,197	124,187	77,583
Total expenditure		50,990	73,197	124,187	77,583
Net income, net movement in funds		377	18,402	18,779	12,816
Total funds brought forward	9,10	28,577	64,699	93,276	80,460
Total fund carried forward	8-10	28,954	83,101	112,055	93,276

The notes on pages 10 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

DEYSBROOK VILLAGE CENTRE
BALANCE SHEET AS AT 31ST DECEMBER 2021

COMPANY NUMBER: 06006733

	Notes	31 st December 2021		31 st December 2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		60,849		61,726
Current assets					
Debtors	6	5,425		347	
Cash at bank and in hand		48,552		33,079	
		-----		-----	
		53,977		33,426	
Current liabilities					
Creditors: amounts falling due within one year	7	(2,771)		(1,876)	
		-----		-----	
Net current assets			51,206		31,550
			-----		-----
Total assets less current liabilities			112,055		93,276
			=====		=====
Funds:					
Unrestricted funds	8, 9		28,954		28,577
Restricted funds	8, 10		83,101		64,699
			-----		-----
			112,055		93,276
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on25.10.2022....., and signed on their behalf by:

.....A.F. Chambers.....
A F Chambers
Trustee

.....25.10.2022.....
Date

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £10.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1st January 2019, Charities Act 2011 and the Companies Act 2006.

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

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold Improvements	2% per annum straight-line basis
Fixtures, Fittings & Equipment	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total	Restated Funds
	2021	2021	2021	2020
	£	£	£	£
a. Donations and legacies				
Donations	3,120	-	3,120	5,340
	=====	=====	=====	=====

Donations and legacies income for 2020 related wholly to unrestricted funds

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Restated Total Funds 2020 £
b. Charitable activities				
Allen Lane Foundation	-	3,600	3,600	-
Community Foundation	-	1,500	1,500	-
Café Income	2,263	-	2,263	-
ESF Community Grant	-	7,735	7,735	-
Food Pantry	1,645	-	1,645	-
Kickstart	-	6,053	6,053	-
LCVS Community Impact Fund	-	-	-	2,800
LCVS – COVID Self Isolation	-	9,429	9,429	-
LCVS Health Activity & Food Grant Programme	-	7,708	7,708	-
LCVS – OPAL	-	1,422	1,422	-
LCVS – NHS	5,000	-	5,000	-
Liverpool City Council Mayoral Neighbourhood Funding	-	3,500	3,500	-
Liverpool City Council Closed Business Lockdown Scheme	4,000	-	4,000	-
Liverpool City Council National Lockdown	-	6,931	6,931	-
Liverpool City Council Business Support Grant	8,000	-	8,000	10,000
Liverpool City Council – Community Resource Grant	-	5,000	5,000	5000
Liverpool City Council Hardship Fund	-	-	-	9,400
National Lottery Coronavirus Community Support Fund	-	-	-	9,950
National Lottery Awards for All	-	8,220	8,220	-
P H Holt Foundation	-	10,000	10,000	-
Police Property Act Fund	-	-	-	800
Rental income	22,000	-	22,000	20,017
Room hire	4,335	-	4,335	3,571
Skelton Charity	-	-	-	1,500
Steve Morgan Foundation	-	19,000	19,000	11,083
Steve Morgan Foundation Emergency Fund	-	-	-	10,922
West Derby Wastelands Designated donation	1,000	1,500	1,500	-
	<u>48,243</u>	<u>91,598</u>	<u>139,841</u>	<u>85,043</u>

Income from charitable activities in 2020 comprised £21,808 for unrestricted funds and £51,455 related to restricted funds

c. Investments	£	£	£	£
Bank interest	4	-	4	16
	=====	=====	=====	=====

Income from investments for 2020 related wholly to unrestricted funds.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2021 £	Total 2020 £
To provide facilities for recreation and leisure time	110,691	13,496	124,187	77,583
	=====	=====	=====	=====

a. Analysed as follows:

	2021 £	2020 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	36,890	16,884
Pension	620	229
Volunteer expenses	620	690
Covid 19 emergency support	-	10,553
Building running costs	28,362	31,216
Cleaning	9,011	7,292
Sessional fees	10,426	2,229
Maths holiday scheme	8,347	-
Creche	3,695	-
Food Supplies	11,083	-
Resources	1,637	3,519
	-----	-----
	110,691	72,612
	-----	-----

	2021 £	2020 £
<i>Support & Governance costs:</i>		
Staff salary costs	7,686	-
Pension	148	-
Insurance	1,009	984
Travel expenses	751	417
Bank charges	139	182
Payroll fees	436	186
Accountancy	1,070	788
Depreciation charge	2,257	2,414
	-----	-----
	13,496	4,971
	-----	-----

Total expenditure on charitable activities	124,187	77,583
	=====	=====

£73,197 (2020: £42,207) of the above expenditure relates to restricted funding.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

b. Staff Costs	2021	2020
	£	£
Gross wages and salaries	44,576	16,884
Pension	768	229
	-----	-----
	45,344	17,113
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
Charitable activities	2	1
	====	====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2020: £nil)

5. Tangible fixed assets

	Leasehold Improvements	Fixtures, Fittings & Equipment	Total
Cost:	£	£	£
Balance at 1 st January 2021	71,668	40,806	112,474
Additions in the year	-	1,380	1,380
	-----	-----	-----
Balance at 31 st December 2021	71,668	42,186	113,854
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2021	13,999	36,749	50,748
Charge for the year	1,400	857	2,257
	-----	-----	-----
Balance at 31 st December 2021	15,399	37,606	53,005
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2021	56,269	4,580	60,849
	=====	=====	=====
Balance at 31 st December 2020	57,669	4,057	61,726
	=====	=====	=====

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

6. Debtors

	2021	2020
	£	£
Debtors	3,056	-
Prepayment	2,369	347
	=====	=====
	5,425	347
	=====	=====

7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	2,062	1,451
Tax and social security	709	270
Other creditors	-	155
	-----	-----
	1,876	1,876
	=====	=====

8. Analysis of net assets between funds

Year end 2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	9,832	1,122	10,954
Designated donation	-	6,000	6,000
Liverpool City Council Business support grant	-	8,000	8,000
Liverpool City Council Business Lockdown Scheme	-	4,000	4,000
	-----	-----	-----
	9,832	19,122	28,954
Restricted Funds			
Allen Lane Foundation	-	3,600	3,600
Kickstart	-	415	415
Liverpool City Council National Lockdown	-	6,931	6,931
Liverpool City Council Mayoral Neighbourhood Funding	-	881	881
Liverpool City Council Capital Grant Fund	49,683	-	49,683
Liverpool City Council Community Resource Grant	-	5,080	5,080
LCVS Community Impact Fund	-	800	800
LCVS Health Activity & Food Grant Programme	-	601	601
LCVS OPAL	-	362	362
National Lottery Awards for All	-	1,202	1,202

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021**

National Lottery Coronavirus Community Support Fund	-	1,815	1,815
P H Holt Foundation	-	10,000	10,000
Skeleton Charity	-	157	157
Steve Morgan Foundation	-	120	120
West Derby Wastelands	1,334	120	1,454
	51,017	32,084	83,101
Totals	60,849	51,206	112,055

Year end 2020	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	10,769	12,808	23,577
Designated donation	-	5,000	5,000
	10,769	17,808	28,577
Restricted Funds			
LCVS Community Impact Fund	-	2,800	2,800
Liverpool City Council – Capital Grant Fund	50,957	-	50,957
Liverpool City Council – Community Resource Grant	-	838	838
Liverpool City Council Hardship Fund	-	1,937	1,937
National Lottery Coronavirus Community Support Fund	-	6,667	6,667
Skelton Charity	-	1,500	1,500
	50,957	13,742	64,699
Totals	61,726	31,550	93,276

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

9. Unrestricted funds

Year end 2021	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
General Fund	23,577	33,367	(45,990)	10,954
Liverpool City Council Business Support Grant	-	8,000	-	8,000
Liverpool City Council Closed Business Lockdown Scheme	-	4,000	-	4,000
LCVS NHS	-	5,000	(5,000)	-
Designated donation	5,000	1,000	-	6,000
	<u>28,577</u> =====	<u>51,367</u> =====	<u>(50,990)</u> =====	<u>28,954</u> =====

Year end 2020	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income £	Expenditure £	
General Fund	25,009	33,944	(35,376)	23,577
Designated donation	-	5,000	(-)	5,000
	<u>25,009</u> =====	<u>38,944</u> =====	<u>(35,376)</u> =====	<u>28,577</u> =====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Liverpool City Council Closed Business Lockdown Scheme – assist with costs due to COVID lockdown

Liverpool City Council Business Support Grant – assist to reopen safely as COVID-19 restrictions lifted

Designated donation – is to be used as part of reserves

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

10. Restricted funds

Year end 2021	Movements in the Year			Funds at End of Year £
	Funds at Beginning of Year	Income	Expenditure	
	£	£	£	
Allen Lane Foundation	-	3,600	-	3,600
Community Foundation	-	1,500	(1,500)	-
ESF Community Grant	-	7,735	(7,735)	-
Kickstart	-	6,053	(5,638)	415
Liverpool City Council Hardship Fund	1,937	-	(1,937)	-
Liverpool City Council – Capital Grant Fund	50,957	-	(1,274)	49,683
Liverpool City Council – Community Resource Grant	838	5,000	(758)	5,080
Liverpool City Council National Lockdown	-	6,931	-	6,931
Liverpool City Council Mayoral Neighbourhood Funding	-	3,500	(2,619)	881
LCVS COVID self-isolation	-	9,429	(9,429)	-
LCVS Community Impact Fund	2,800	-	(2,000)	800
LCVS Health Activity & Food Grant Programme	-	7,708	(7,107)	601
LCVS OPAL	-	1,422	(1,060)	362
National Lottery Coronavirus Community Support Fund	6,667	-	(4,852)	1,815
National Lottery Awards for all	-	8,220	(7,018)	1,202
P H Holt Foundation	-	10,000	-	10,000
Skelton Charity	1,500	-	(1,343)	157
Steve Morgan Foundation	-	19,000	(18,880)	120
West Derby Wastelands	-	1,500	(46)	1,454
	64,699	91,598	(73,196)	83,101
	=====	=====	=====	=====

Year end 2020	Movements in the Year			Funds at End of Year £
	Funds at Beginning of Year	Income	Expenditure	
	£	£	£	
High Sheriffs Trust	1,220	-	(1,220)	-
LCVS Community Impact Fund	-	2,800	-	2,800
Liverpool City Council – Capital Grant Fund	52,231	-	(1,274)	50,957
Liverpool City Council – Community Resource Grant	-	5,000	(4,162)	838
Liverpool City Council Hardship Fund	-	9,400	(7,463)	1,937

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

National Lottery Coronavirus Community Support Fund	-	9,950	(3,283)	6,667
Police Property Act Fund	-	800	(800)	-
Skelton Charity	-	1,500	-	1,500
Steve Morgan Foundation	-	11,083	(11,083)	-
Steve Morgan Foundation Emergency Fund	-	10,922	(10,922)	-
West Derby Wastelands	2,000	-	(2,000)	-
	-----	-----	-----	-----
	55,451	51,455	(42,207)	64,699
	=====	=====	=====	=====

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Allen Lane Foundation – Contribution towards Salary costs

Community Foundation – Contribution towards diversionary activities for children

ESF Community Grant – Contribution towards Salary costs

High Sheriffs Trust - Contribution towards community activities and events

LCVS Health Activity & Food Grant Programme – Contribution towards Summer Play Scheme

LCVS Community Impact Fund – Contribution towards ‘Liberation and Lunch; project

LCVS COVID Self isolation – Contribution towards COVID isolation costs

LCVS OPAL – Contribution towards Playscheme

Liverpool City Council – Capital Grant Fund – Contribution towards the building extension.

Liverpool City Council - Community Resource Grant – work in partnership with Deysbrook Village Centre to contribute to part time worker

Liverpool City Council National Lockdown – Contribution towards COVID lockdown costs

Liverpool City Council Mayoral Neighbourhood Funding – Contribution towards Food, Outreach worker and running costs

Liverpool City Council Hardship Fund – Contribution towards Food costs

Kickstart – Contribution towards Salary costs for 6 months

National Lottery Coronavirus Community Support Fund – Contribution towards outreach and enable the reintegration of isolated or shielding individuals back into groups and the Centre as appropriate to individual needs and with regard to Covid regulations and guidance.

National Lottery Awards for All – Contribution towards Pantry costs

P H Holt Foundation – Contribution towards salary costs of Community Cook

Police Property Act Fund - Contribution towards diversionary activities with young people during October half term plus activities to develop community cohesion

Skelton Charity – Contribution towards the Silver Warriors to reengage elderly isolated people by providing food and refreshments in order to establish a Thursday lunch club and four trips out

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

Steve Morgan Foundation – Contribution towards the salary for Community Development Worker

Steve Morgan Foundation Emergency Fund - Contribution towards to keep the building functioning and to support volunteers to resource food preparation and deliver over 18,000 meals to households identified by residents and agencies as being unable to access food

West Derby Wastelands – Contribution towards equipment

11. Operating Lease Commitments

The charitable company leases premises from Liverpool City Council, under the terms of which an annual rent of one peppercorn could be demanded.

12. Related Party Transactions

S Leamey is a director of the charitable company and is also a director of the Nursery who lease rooms from Deysbrook Village Centre, also was paid £nil (2020: £200) to cover cleaning cover.

13. Guarantees

As at 31st December 2021, 7 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £70 (2020: 9 members £90).

DEYSBROOK VILLAGE CENTRE

England & Wales - Charity number 1119053

Accounts

DEYSBROOK VILLAGE CENTRE

ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31ST DECEMBER 2020

Company Number: 06006733

Charity Number: 1119053

CONTENTS

	Page
Trustees' Annual Report	2
Statements of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees are pleased to present their annual report for the year ended 31st December 2020.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES

The charity's objectives are:

- to provide a community centre as a facility for training
- to provide a community centre as a resource base for the community
- to provide facilities to ensure affordable good quality childcare for children aged 0-4 years in an Ofsted registered 56 place setting
- to hire out the hall and meeting room to appropriate inclusive groups, serving the local community needs
- to maintain and manage the facility

ACHIEVEMENTS AND PERFORMANCE

Deysbrook Village Centre provides facilities for a Nursery that was inspected in 2019 and gained a "Good with some Outstanding Elements" Ofsted Report, which means that children are receiving a good quality experience. As a result, some two-year-olds and all three-year-old children are entitled to free 30-hour places when the Nursery could open.

The nursery continues to provide quality support to young children, and their families, to ensure that they get an effective start to their time in education. The rental for the hire of the childcare premises from January 2015 has contributed to the sustainability of the Centre and partial funding of the community involvement within the centre. The nursery was closed from March 23rd until July 1st, 2020, as advised government.

The Training and Resource facility which usually offers a range of activities to assist local people into employment, improve attainment levels, promote inclusion and provide people with the skills that are required by employers. This activity has been shelved for the most part of the year as people were unable to meet.

Bookings for the hire of the hall and meeting room to groups ceased on March 23rd. Groups who book the rooms must be inclusive non-political or religious and reflect the needs of the various stakeholder groups in the community example. Pre-school children, youth, senior citizens. Agencies, which benefit the community, are also allowed to hire the facility and the hall is frequently booked at weekends by local residents for children's parties.

The maintenance of the premises to an appropriate standard continues to be addressed this financial year. In order to increase use members of the Board have identified the need for funds to pay additional staff in order to supplement the Council's valuable but decreasing Liverpool City Council Community Resource Grant due to the current economic climate. In the event our application to the Steve Morgan Foundation for a salaried full-time post was successful and the Community Development Officer appointed has worked ceaselessly and successfully for the first six months of her three years contract.

The trustees are proud of the Centre's quick and much appreciated response to the need for food parcels in the community during 2020.

The trustees are pleased with the range of regular community-based activities that run from the centre and the one-off fun days, Christmas Activities and Children's Parties booked in the Centre.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

Regular income from the hire of rooms to a variety of different community groups and individuals has been very limited this year.

The Trustees would like to further increase the number of daytime bookings both at Deysbrook and in associated venues in order to provide services for families in the area. Room hire will continue to be subsidised for community groups. In order to sustain this the Charity's Board has leased out the nursery premises and hires our rooms to group sympathetic to the long-term success of Deysbrook Village Centre.

In addition to the Liverpool City Council Community Resource Grant, the Charity successfully applied for and received grants from the Liverpool City Council Hardship Fund for the FareShare subscription and extra provisions and the young person's grounds project. The Police Property Act Fund funded four events including a Halloween Party for Families and a Christmas party for those elderly residents who are isolated. Hampers were delivered to those unable to come into the Centre were and KIND Hampers were also provided for five families.

The Board gratefully acknowledges all this very generous support.

FINANCIAL REVIEW

Income for the year was £90,399 (2019: £31,408) of which £51,455 (2019: £11,050), related to funding for projects upon which restrictions are placed.

Expenditure for the year was £77,583 (2019: £58,926), leaving a surplus for the year of £12,816 (2019: deficit £27,518).

At 31st December 2020 the charitable company's reserves stood at £93,276 (2019: £80,460) of which £64,699 (2019: £55,451) represented restricted funds.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This year was unprecedented in terms of risk management many charities closed due to the lock down of 23rd March 2020 when income ceased but expenditure continued. The reality was that without any income from room hire and the charity reserves would have been used up mothballing the building within four months.

Immediately the Steve Morgan Foundation advertised applications for a Covid Emergency Fund which by March 26th had given Deysbrook Village Centre a grant in order to maintain the building and enable volunteers to source, organise and deliver food bags across the two wards of West Derby and Yew Tree to shielding and socially isolated households who were referred in to the FareShare Food Bag Project by councillors, schools, the Police, health visitors, nurseries, children's centres and local residents. In this way the charity was able to deliver over 18,000 meals to 135 isolated and vulnerable households in the area.

A second Covid Emergency Grant was successfully applied for in July which enabled the new worker to open the newly created Community Café fully compliant with government guidance and safely reintroduce isolated and vulnerable groups to new charitable activities and services.

All this successful compliant activity led the NHS and Army to request that the Centre become a Lateral Flow Test Centre, one of the most attended in the City, and the Army really appreciated the warm hospitality shown to them.

DEYSBROOK VILLAGE CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

Without the immediate support of The Steve Morgan Foundation to keep the Centre open and Liverpool City Council Hardship Funds to purchase additional food the Centre would have been inoperative and in debt throughout the pandemic.

The Trustees wish to acknowledge their gratitude for the financial support from these very responsive bodies who acted so quickly as the lockdowns occurred. Gratitude is also extended to the volunteer team who worked tirelessly to deliver food to socially isolated households.

Deep Cleaning and other essential work have been maintained.

Work with environmental health to upgrade the tea making area into a professional kitchen funded by West Derby Wastelands has been completed and has been used for three days a week as a community café when allowed and following essential Covid and Environmental Health guidance and standards.

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, at a level that covers nine months' running costs should no further funding are received.

As at the end of the financial year the unrestricted funds totalled £28,577. The charitable company requires £27,693 for nine months' running costs.

PLANS FOR THE FUTURE

Since July 2021 the Community Development Officer and a part time Outreach Worker have worked to reintegrate a number of people into the Centre and increase the number of activities and services. In addition, links with other community settings across the two wards of West Derby and Yew Tree have been continued. This objective is the focus for developmental activity in 2021.

2021 will be the focus of development and caution, always trying to further the Charity's objectives whilst remaining aware of Covid advice and guidance and the possibility of a return to stricter measures.

The reintegration of formerly isolated residents into the Centre funded by a the rolled over grants from Skelton Charity and the LCVS Community Impact Funds.

- To facilitate this expansion further staff will be recruited through KickStart.
- Up skilling users of mobile devices to use zoom facetime etc on their own equipment in case of further lockdowns
- Our media presence will be increased.
- Ambition to become more aware of the current global and develop ways of reducing the carbon footprint of the building

Covid has dictated that the nursery and community centre stay within their own bubbles, so we are now working to becoming separate entities.

More physical space is needed and expansion into a mezzanine floor within the building is being considered

STRUCTURE, GOVERNANCE AND MANAGEMENT

Deysbrook Village Centre is a charitable company limited by guarantee (registered in England and Wales, No. 06006733) incorporated on 22nd November 2006 and registered as a charity (No. 1119053) on 2nd May 2007.

DEYSBROOK VILLAGE CENTRE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association dated 20th November 2006.

The trustees, who are also the directors for the purpose of company law, are appointed by the Board of Directors following nomination by a member of the company. Former Trustees were presented with paperweights at a ceremony on December 13th as a token of Gratitude.

The Board agreed in 2014 to sell the Childcare Provision as a going concern in order to create a long-term sustainable future for the Charity in the absence of a volunteer to take on the Ofsted named person role on behalf of the Trustees.

The Nursery is owned by company directors; Mrs C Leamey, Mr J Leamey, Mrs S Leamey and Mr D Leamey from January 1st 2015. Mrs Sandra Leamey is the Ofsted named person and deals with the day to day running of Deysbrook Day Nursery Ofsted Reg no EY487947.

From January 1st 2015 the Trustees only have an interest in the nursery through a three year Lease which has been extended by 10 years in 2018. The Nursery owner has become a Board member representing tenants and with a shared responsibility for safeguarding and building maintenance.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Deysbrook Village Centre	
Company Number	06006733	
Charity Number	1119053	
Registered office	Deysbrook Village Centre Deysbrook Way Liverpool Merseyside, L12 4XF	
Trustees	L Bennett A F Chambers L Dukalski D Eden P Farley M Furlong H Graham S Leamey K McCormick - Chair	(Resigned 5 th May 2021)
Independent Examiner	Paula Sanchez ACCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH	

**DEYSBROOK VILLAGE CENTRE
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2020**

Bankers HSBC UK Bank PLC
 Liverpool Lord Street
 99-10 Lord Street
 Liverpool
 L2 6PG

Signed on behalf of the Board of Trustees

..... *A. F. Chambers*

**A F Chambers
Trustee**

..... *14.12.2021*

Date

DEYSBROOK VILLAGE CENTRE STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

By the Order of the board,


.....

**A F Chambers
Trustee**

Deysbrook Village Centre
Deysbrook Way
Liverpool
Merseyside, L12 4XF

Date: 24.12.21.....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DEYSBROOK VILLAGE CENTRE**

I report on the accounts of the charitable company for the year ended 31st December 2020, which are set out on pages 9 to 19.

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. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company 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 the 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:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and 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 Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez** 
Relevant professional qualification or body: **ACCA**
Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 15 Dec 2021

DEYSBROOK VILLAGE CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:					
Donations and legacies	3a	17,120	-	17,120	850
Charitable activities	3b	21,808	51,455	73,263	30,525
Investments	3c	16	-	16	33
Total income		38,944	51,455	90,399	31,408
Resources expended					
Charitable activities	4	35,376	42,207	77,583	58,926
Total resources expended		35,376	42,207	77,583	58,926
Net income/(expenditure), net movement in funds		3,568	9,248	12,816	(27,518)
Total funds brought forward	9,10	25,009	55,451	80,460	107,978
Total fund carried forward	8-10	28,577	64,699	93,276	80,460

The notes on pages 11 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

DEYSBROOK VILLAGE CENTRE
BALANCE SHEET AS AT 31ST DECEMBER 2020

COMPANY NUMBER: 06006733

	Notes	31 st December 2020		31 st December 2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		61,726		62,463
Current assets					
Debtors	6	347		827	
Cash at bank and in hand		33,079		18,033	
		-----		-----	
		33,426		18,860	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,876)		(863)	
		-----		-----	
Net current assets			31,550		17,997
			-----		-----
Total assets less current liabilities			93,276		80,460
			=====		=====
Funds:					
Unrestricted funds	8, 9		28,577		25,009
Restricted funds	8, 10		64,699		55,451
			-----		-----
			93,276		80,460
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 7.12.2021....., and signed on their behalf by:

A F Chambers
 A F Chambers
 Trustee

17.12.2021
 Date

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited up to £10.

2. Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

The Charitable Company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the Charitable Company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and gift aid which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest and income from investments received and is recognised when the amount is certain.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Leasehold Improvements	2% per annum straight-line basis
Fixtures, Fittings & Equipment	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
a. Donations and legacies				
Donations	17,120	-	17,120	850
	=====	=====	=====	=====

Donations and legacies income for 2019 related wholly to unrestricted funds

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
b. Charitable activities				
Commissions	-	-	-	570
Eleanor Rathbone Charitable Trust	-	-	-	3,000
High Sheriffs Trust	-	-	-	1,800
LCVS Community Impact Fund	-	2,800	2,800	-
Liverpool City Council Business Support Grant	10,000	-	10,000	-
Liverpool City Council – Community Resource Grant	-	5,000	5,000	4,000
Liverpool City Council Hardship Fund	-	9,400	9,400	-
National Lottery Coronavirus Community Support Fund	-	9,950	9,950	-
Police Crime Commissioner	-	-	-	250
Police Property Act Fund	-	800	800	-
Rental income	11,058	-	11,058	11,000
Room hire	750	-	750	7,905
Skelton Charity	-	1,500	1,500	-
Steve Morgan Foundation	-	11,083	11,083	-
Steve Morgan Foundation Emergency Fund	-	10,922	10,922	-
West Derby Wastelands	-	-	-	2,000
	21,808	51,455	73,263	30,525

Income from charitable activities in 2019 comprised £19,475 for unrestricted funds and £11,050 related to restricted funds

c. Investments	£	£	£	£
Bank interest	16	-	16	33

Income from investments for 2019 related wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2020 £	Total 2019 £
To provide facilities for recreation and leisure time	72,612	4,971	77,583	58,926

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

a. Analysed as follows:

	2020	2019
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	16,884	8,400
Pension	229	89
Volunteer expenses	690	-
Covid 19 emergency support	10,553	-
Building running costs	31,216	24,912
Cleaning	7,292	12,307
Sessional fees	2,229	500
Resources	3,519	5,728
	-----	-----
	72,612	51,936
	-----	-----

	2020	2019
	£	£
<i>Support & Governance costs:</i>		
Insurance	984	870
Travel expenses	417	-
Sundry expenses	-	500
Bank charges	182	111
Payroll fees	186	-
Accountancy	788	2,843
Depreciation charge	2,414	2,666
	-----	-----
	4,971	6,990
	-----	-----

Total expenditure on charitable activities	77,583	58,926
	=====	=====

£42,207 (2019: £17,895) of the above expenditure relates to restricted funding.

b. Staff Costs	2020	2019
	£	£
Gross wages and salaries	16,884	8,400
Social security costs	-	-
Pension	229	89
	-----	-----
	17,113	8,489
	=====	=====

c. Particulars of Employees:

Average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2020	2019
Charitable activities	1	0.4
	=====	=====

No employee received emoluments of more than £60,000 during the year.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to trustees in the year (2019: £nil)

5. Tangible fixed assets

	Leasehold Improvements	Fixtures, Fittings & Equipment	Total
Cost:	£	£	£
Balance at 1 st January 2020	69,991	40,806	110,797
Additions in the year	1,677	-	1,677
	-----	-----	-----
Balance at 31 st December 2020	71,668	40,806	112,474
	=====	=====	=====
Depreciation:			
Balance at 1 st January 2020	12,599	35,735	48,334
Charge for the year	1,400	1,014	2,414
	-----	-----	-----
Balance at 31 st December 2020	13,999	36,749	50,748
	=====	=====	=====
Net Book Value:			
Balance at 31 st December 2020	57,669	4,057	61,726
	=====	=====	=====
Balance at 31 st December 2019	57,392	5,071	62,463
	=====	=====	=====

6. Debtors

	2020	2019
	£	£
Prepayment	347	827
	=====	=====

7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	1,451	863
Tax and social security	270	-
Other creditors	155	-
	-----	-----
	1,876	863
	=====	=====

DEYSBROOK VILLAGE CENTRE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020****8. Analysis of net assets between funds**

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	10,769	12,808	23,577
Designated donation	-	5,000	5,000
	-----	-----	-----
	10,769	17,808	28,577
Restricted Funds			
LCVS Community Impact Fund	-	2,800	2,800
Liverpool City Council – Capital Grant Fund	50,957	-	50,957
Liverpool City Council – Community Resource Grant	-	838	838
Liverpool City Council Hardship Fund	-	1,937	1,937
National Lottery Coronavirus Community Support Fund	-	6,667	6,667
Skelton Charity	-	1,500	1,500
	-----	-----	-----
	50,957	13,742	64,699
Totals	61,726	31,550	93,276
	=====	=====	=====

9. Unrestricted funds

	Funds at Beginning of Year	Movements in the Year		Funds at End of Year
	£	Income	Expenditure	£
	£	£	£	£
General Fund	25,009	33,944	(35,376)	23,577
Designated donation	-	5,000	(-)	5,000
	-----	-----	-----	-----
	25,009	38,944	(35,376)	28,577
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

Designated donation – is to be used as part of reserves

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

10. Restricted funds

	Funds at Beginning of Year £	Movements in the Year		Funds at End of Year £
		Income	Expenditure	
		£	£	
High Sheriffs Trust	1,220	-	(1,220)	-
LCVS Community Impact Fund	-	2,800	(-)	2,800
Liverpool City Council – Capital Grant Fund	52,231	-	(1,274)	50,957
Liverpool City Council – Community Resource Grant	-	5,000	(4,162)	838
Liverpool City Council Hardship Fund	-	9,400	(7,463)	1,937
National Lottery Coronavirus Community Support Fund	-	9,950	(3,283)	6,667
Police Property Act Fund	-	800	(800)	-
Skelton Charity	-	1,500	(-)	1,500
Steve Morgan Foundation	-	11,083	(11,083)	-
Steve Morgan Foundation Emergency Fund	-	10,922	(10,922)	-
West Derby Wastelands	2,000	-	(2,000)	-
	<u>55,451</u>	<u>51,455</u>	<u>(42,207)</u>	<u>64,699</u>
	=====	=====	=====	=====

Description of Funds

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Eleanor Rathbone Charitable Trust - Contribution towards community activities and events

High Sheriffs Trust - Contribution towards community activities and events

LCVS Community Impact Fund - Contribution towards 'Liberation and Lunch; project

Liverpool City Council – Capital Grant Fund - Contribution towards the building extension.

Liverpool City Council - Community Resource Grant - work in partnership with Deysbrook Village Centre to contribute to part time worker

Expenditure comprises:

	2020 £	2019 £
Salaries	4,162	4,000
	=====	=====

Liverpool City Council Hardship Fund - Contribution towards Fareshare outreach programme

National Lottery Coronavirus Community Support Fund - Contribution towards outreach and enable the reintegration of isolated or shielding individuals back into groups and the Centre as appropriate to individual needs and with regard to Covid regulations and guidance.

DEYSBROOK VILLAGE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

Police Crime Commissioner - Contribution towards community activities and events

Police Property Act Fund - Contribution towards diversionary activities with young people during October half term plus activities to develop community cohesion.

Skelton Charity - Contribution towards the Silver Warriors to reengage elderly isolated people by providing food and refreshments in order to establish a Thursday lunch club and four trips out

Steve Morgan Foundation - Contribution towards the salary for Community Development Worker

Steve Morgan Foundation Emergency Fund - Contribution towards to keep the building functioning and to support volunteers to resource food preparation and deliver over 18,000 meals to households identified by residents and agencies as being unable to access food

West Derby Wastelands - Contribution towards community Café

11. Operating Lease Commitments

The charitable company leases premises from Liverpool City Council, under the terms of which an annual rent of one peppercorn could be demanded.

12. Related Party Transactions

S Leamey a director is also a director of the Nursey who lease rooms from Deysbrook Village Centre, also was paid £200 (2019: £975) to cover cleaning cover.

13. Guarantees

As at 31st December 2020, 9 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £90 (2019: 13 members £130).