

# **DEYSBROOK VILLAGE CENTRE**

## **UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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

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# **DEYSBROOK VILLAGE CENTRE**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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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, Diversionary Activity at Halloween and November 5<sup>th</sup>, Christmas Activities and Children's and 100<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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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 22<sup>nd</sup> November 2006 and registered as a charity (No. 1119053) on 2<sup>nd</sup> 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 20<sup>th</sup> 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 1<sup>st</sup> 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 31<sup>ST</sup> DECEMBER 2022

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### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Name</b>	Deysbrook Village Centre
<b>Company Number</b>	06006733
<b>Charity Number</b>	1119053
<b>Registered office</b>	Deysbrook Village Centre Deysbrook Way Liverpool Merseyside, L12 4XF
<b>Trustees</b>	A F Chambers L Dukalski D Eden M Furlong H Graham S Leamey K McCormick - Chair
<b>Independent Examiner</b>	Paula Sanchez ACCA C/o LCVS 151 Dale Street, Liverpool, L2 2AH
<b>Bankers</b>	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

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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 1<sup>st</sup> 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

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### Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31<sup>st</sup> 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.

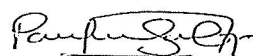
### Basis of independent examiner's statement

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 31<sup>ST</sup> DECEMBER 2022**

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

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 31<sup>ST</sup> DECEMBER 2022**

COMPANY NUMBER: 06006733

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

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 31<sup>ST</sup> 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 1<sup>st</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Restated Total Funds 2021 £
<b>b. Charitable activities</b>				
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
	<b>38,854</b>	<b>102,440</b>	<b>141,294</b>	<b>139,841</b>

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

<b>c. Investments</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest	<b>68</b>	<b>-</b>	<b>68</b>	<b>4</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>

Income from investments for 2021 related wholly to unrestricted funds.

# DEYSBROOK VILLAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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		
	-----	-----		
	<b>113,942</b>	<b>110,691</b>		
	-----	-----		
	2022 £	2021 £		
<i>Support &amp; 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		
	-----	-----		
	<b>18,806</b>	<b>13,496</b>		
	-----	-----		
<b>Total expenditure on charitable activities</b>	<b>132,748</b>	<b>124,187</b>		
	=====	=====		

£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 31<sup>ST</sup> DECEMBER 2022

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

### c. Particulars of Employees:

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

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

### 6. Debtors

	2022	2021
	£	£
Debtors	26	3,056
Prepayment	-	2,369
	=====	=====
	<b>26</b>	<b>5,425</b>
	=====	=====

# DEYSBROOK VILLAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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
	£	£	£
<b>Unrestricted Funds</b>			
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>
	=====	=====	=====
<b>Restricted Funds</b>			
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>
	=====	=====	=====
<b>Totals</b>	<b>58,500</b>	<b>62,264</b>	<b>120,764</b>
	=====	=====	=====

# DEYSBROOK VILLAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

Year end 2021	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
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
	<b>9,832</b>	<b>19,122</b>	<b>28,954</b>
<b>Restricted Funds</b>			
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
	<b>51,017</b>	<b>32,084</b>	<b>83,101</b>
<b>Totals</b>	<b>60,849</b>	<b>51,206</b>	<b>112,055</b>

# DEYSBROOK VILLAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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
	<u>28,954</u>	<u>39,017</u>	<u>(37,881)</u>	<u>30,090</u>
	=====	=====	=====	=====

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
	<u>28,577</u>	<u>51,367</u>	<u>(50,990)</u>	<u>28,954</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 31<sup>ST</sup> DECEMBER 2022

### 10. Restricted funds

Year end 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 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
	<b>83,101</b>	<b>102,440</b>	<b>(94,867)</b>	<b>90,674</b>
	=====	=====	=====	=====



# DEYSBROOK VILLAGE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022

Year end 2021	Movements in the Year			Reserves at End of Year
	Reserves 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 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
	<b>64,699</b>	<b>91,598</b>	<b>(73,196)</b>	<b>83,101</b>

### 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 31<sup>ST</sup> 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 31<sup>st</sup> 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).