

WOODLANDS COMMUNITY CENTRE LIMITED

ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Company Number: 05618974
Charity Number: 1130282

CONTENTS

	Page
Chair's Report	2
Trustees' Annual Report	3
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

It is with great pleasure that we can report on an excellent year of delivery. 2022-23 has been a busy, plus challenging year for our small staff team and yet a very productive one for the charity.

The organization itself encountered its own challenges during the year including staff shortages through: loss of family members and health issues plus our Internal server was hacked and the loss of valuable data caused immense pressure, another hurdle, another day, another favour as a Community Centre in need. We sourced assistance from a partner organisation to help with a new Organisations Handbook, we applied with success for funding to update our office IT equipment plus the refurbishment of an outdated computer suite which will enhance not only our delivery but assist community needs.

We are now once again on track and our community is always on hand to assist in times of need, volunteering and assisting with delivery to ensure the cogs in the wheels of continues to turn. Our year has been a good one and we have been able to deliver a wide variety of services to some of the most vulnerable groups living within our community and surrounding areas.

Our community is still impacted by the fallout from Covid, and now with the energy rises and other price increases causing many people experiencing stress, ill health and anxieties and not knowing where to turn; we have those who are suffering from bereavement, loneliness, increased disability issues, whole families who have lost jobs, children with mental health problems, anxiety issues, teenagers who have gone off the rails, extensive learning loss amongst young people and with cost-of-living increases, we are now seeing families who have never needed support before desperate for help. We have seen lots of family break-ups locally, far more cases of alcohol and drug misuse amongst parents, children being looked after by relatives (kinship carer situations), and increased incidences locally of anti-social behaviour that highlight the need.

We continue to work with our local community to respond to these increasing challenges. For example: We have secured ongoing funding through the Holiday Activities and Food and Meet to Eat schemes to develop new programmes that target children and young people most in need. This includes play and development schemes that we now run during all holiday periods that engage children and young people (and particularly those who are in receipt of benefits related free school meals) in meaningful, positive activities and ensures that they are fed healthy and nutritious meals. We have developed several partnerships with local food providers to help bring in new services to assist. This now includes a free food pantry for those families struggling, providing free freshly cooked lunches in a warm and friendly building for local residents. We also run brunch breakfast mornings with refreshments afternoon teas & snacks and community lunches.

We also opened our doors on a Sunday afternoon and late evening offering a new service to local residents who registered for a prepared bag of free food items that otherwise would go to landfill. Food is collected from various supermarkets and food chains by a charity, Zero Waste which is then distributed by us as a partner organisation. There was no hesitancy just an instant decision by the Manager to open our doors as a warm bank sharing our heat & responding to the needs of some of the most vulnerable in our community of choosing between Heat or Eat (especially during the colder periods). We provided both a warm safe environment providing Community Meals here at the Community Centre and at an Outreach Venue within the Belle Vale ward ensuring the wider community benefited.


WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

At every activity whether that be for children, young people, families, or elderly residents we continue to include Free Tea / drinks on tap, Biscuits, snacks, & Fruit platters to ensure no one goes hungry whilst delivering plenty of food related activities i.e. mid-morning Brunch, Community lunches, afternoon Soup & Roll and High Teas, Family Cookery sessions Meat and Eat sessions reducing isolation, Chair based exercises: Improving peoples physical and mental health, especially among the elderly, Mother and Tots group bringing new mothers together with each other, and introducing their children to play, Family fun activities, bringing the community together and helping to bond family relationships, Weekly Community Prize Bingo again, bringing the community together. These are all in addition to other activities for different age groups which includes: health and wellbeing sessions, Chiropodist Foot care service, meditation, walking groups, visits to parks, pensioners bingo, messy play for babies, community cookery and cook at home sessions, yoga, Boxercise, Line Dancing, Football Training, Afternoon Teas, gardening and environmental projects, Community Fun days, Celebration events, Community Meals, Family Cookery, Flowe arranging, Men's wellbeing group, dance and drama sessions.

All of the charity services for children and young people continue to be free of charge and/or 50p – £1 for adults, we are a user led organisation and have supported hundreds of Belle Vale Ward residents throughout the year. Our community Centre is all about people first and foremost, we are a community not just a building nor is it just an information point. We share experiences, we care for each other, and we have built that sense of trust. Staff, trustees and volunteers are local people, and we have a shared history, we are a community and are proud to be part of it. We are incredibly proud of our small staff team and volunteers for adapting creatively and demonstrating their commitment to our service users; we could not have supported so many service users with such life changing support without the hard work and tenacity shown by them – thank you so much.

And finally, to our funders of who are many, for their generous support over the years, as none of our achievements would have been possible without your financial input.



Ian Johnson Chair

WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

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

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

The objects of the charity are to "Promote the benefit of the inhabitants of the Woodlands Estate and the neighbourhood without distinction of sex or political, religious or other opinions by associating the local authority, voluntary organisation and inhabitants in a common effort to advance education and to provide facilities of interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants"

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the charity is meeting its Public Benefit requirements.

During the year under review Woodlands Community Centre has strived to meet the aims and objectives by:

- Securing funding in line with aims and objectives
- Generating income through rental and room hire
- Networking with existing and new voluntary, community and statutory bodies to increase provision
- Widening recreational and leisure time activities
- Creating new opportunities for community access
- Delivering a diverse programmes of activities
- Assisting with the building of a cohesive community
- Providing relevant advice and guidance to members and local residents assisting with their individual needs

ACHIEVEMENTS AND PERFORMANCE

Our Staff and volunteers can be proud that they are seen as integral to the community. They have built trust amongst families, young people and the elderly. They have together built a Community Hub where everyone is welcome, where people can come for free or low cost, to not only to join an activity but if they are feeling low, need company, need support or just to speak about anything that is bothering them that day/week etc. Need help to fill in forms online, need help to speak to someone on the phone, or need help to make appointments.

We are an inclusive service offering community activities, facilities, guidance, support, information and a listening ear that brings people together who share the same common goals. Feedback we receive from the local community lets us know that we are a service that is needed, required and a lifeline for many.

We run a kids club which helps children to exercise and play together instead of being at home watching TV or on technical devices for too many hours in the day. Our youth club also ensures that the young one's are not on the streets and kept safe, where they can learn about health, drug misuse, crime, vandalism and many other relevant topics.

WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Our intergenerational activities i.e. community celebration events, trips out, Tea Dances, Community Bingo bring our community together. Social occasions at the centre for parents and children such as Xmas and Halloween parties, family bingo nights where granny can also come along. All our activities are organised so that everyone can be involved in some way.

All of which help build a thriving community where people of all generations can live healthy and fulfilled lives.

Each year we review the organisations aims, objectives and activities, the review looks at what we have achieved and the outcomes of our work during the previous twelve months. The review looks at all key project activities and the benefits brought about for the users accessing a particular activity/service. The review of the organisation also assists us to focus on the organisations stated purpose and ensures we do not drift from our overall intended aims and objectives. Some of our achievements included.

750 adult community residents participated in a range of activities including

Cook & Taste, Cook at Home Recipe Kits, Community Cookery, Line Dancing, Boxercise, Messy Play, Health & Wellbeing classes, meditation, yoga, Morning Brunch sessions, Dance, Bingo, Zero Waste food distribution, Community Lunches. ASD Parents and staff Training, Jubilee Party, and Foot Clinic and food deliveries to local elderly people who were housebound and poorly. Men's Weekly Table Top Games and Quizzes, Sunday Roast on the Floating Grace, Flower Arranging, Afternoon Tea on the Liverpool Canals to name just a few.

220 children & Young People registered.

Children & Young people's Activities included: Inclusion Football, Kids Club, and Youth Club. Half term & Summer Play scheme, Arts & Crafts, General Play Scheme, Team Games, Drama Classes, Expression Arts & Drawing, Street Dance, Diversionary activities – Drug & Alcohol awareness, County Lines discussions. Mental Health Awareness - Safe Sex , Self-Harming, plus lots of trips and excursions and family fun days .

Outcomes for children & Young people included:

- Children supported to develop fine motor skills and hand & eye Co-ordination through play.
- Children supported to develop their communication skills.
- Children & young people involved in local environment issues and climate change. Children improve fine Motor skills balance & Co-ordination. Children learn new Coping mechanism to reduce Anxiety and Stress through Health & Wellbeing sessions.
- Increase in Children & Young people involve in diversionary activities through partnership work.
- Increase in Young people engaged in physically activity through dance.
- Decrease anti-social behaviour locally through diversionary activities.
- Young people feel confident in asking for help re: drug grooming and the dangers of criminal activity.

All our Kids Club Sessions our planned with children, parental involvement and Youth & Play workers observation who take note of discussions and concerns of parents and the needs of the children - to improve the children's creativity, imagination & increase fine motor skills i.e. Pencil controls skills Team, Creating fun enjoyable Team games that encourages memory skills, balance, and co-ordination, exercise activities were put in place to increase physical activity and promote mental wellbeing.

WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

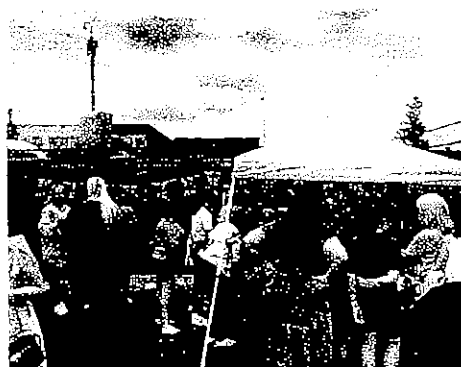
Youth club- is always led by young people, they start the conversations and discussions and Youth Workers, listen, advise where possible or seek guest speakers, in depth discussions took place about county lines, grooming and drug trafficking, how easily young people are manipulated into selling drugs, the consequences and danger in criminal activity.

We delivered this work as one of our young people had got involved in some criminal activity our goal was to educate our youth on the dangers and consequences.

Our Big Jubilee Community Event was a big hit with approximately 300 attendees, we celebrated the event so that all groups young and old enjoyed the celebration, 45 older residents celebrated inside with a freshly prepared afternoon tea and a singer the room was decorated and tables set looking like a 40s dance hall, our community were amazed and some saying brought back so many memories.

250 community residents (175 children) from the local and wider community of Belle Vale celebrated outside, we had a 75ft assault course, bouncy castles, basketball, darts, face painting, balloon modelling, lots of fun games, races, competitions. We had a qualified chef providing "let's get cooking" sessions children & families took part in making their own family and individual Healthy Pizza's baked in an outside stone baked oven, 150 family sized Pizzas were freshly made, baked and thoroughly enjoyed, children were also provided with Free drinks, fruit, and snacks throughout the day

Our special guests made everyone's day, The Lord Mayor & Lady Mayoress Roy & Roz Gladden spent a large part of the afternoon with us and took time out for pictures speaking to all the groups, mingling outside whilst enjoying freshly stoned baked Pizza and later joined our elderly residents and sat talking to many over a nice cuppa and loved the gift of afternoon tea to take home.



WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Total income in the year was £129,658 (2022: £82,994) of which £123,198 (2022: £77,616), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £111,277 (2022: £93,918) leaving a surplus for the year of £18,381 (2022: deficit £10,924)

At 31st March 2023 the charitable company's reserves stood at £210,918 (2022: £192,537) of which £35,395 (2022: £15,405) represented restricted funds.

RISK MANAGEMENT

The trustees have conducted their review of major risks to which the charity is exposed, and systems have been established to mitigate those risks. These reviews are conducted on a continuing basis.

The main risk to the charity is funding. The voluntary sector as a whole is finding it increasingly difficult in this economic climate to raise funds and many charities have closed as a result.

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 three months' running costs should no further funding be received.

At the end of the financial year, unrestricted funds totalled £175,523 of which £130,881 is represented by tangible assets, leaving surplus free reserves of £44,642 (2022: £44,009).

The charitable company requires £21,194 for redundancy provision and £2,017 for three months' running costs, (total £24,211).

PLANS FOR THE FUTURE

Woodlands Community Centre recognises that in order to maintain our level and quality of service we must continue to be committed to and invest in a range of key measures including:

- Identifying new funding opportunities for both the development of a Job share position for key member of staff and a full time Young person Support Co-ordinator.
- Develop Operational Procedures Manual.
- Collection of evidence on client and community need.
- Service user feedback and monitoring collection and input.
- Continue to build upon our Focus groups meetings amongst all sections of the community.
- Effectively identifying, action planning and addressing areas in need of improvement
- Training and development of staff and volunteer base.
- Attracting new funding opportunities to contribute to the Community Centre sustainability.

WOODLANDS COMMUNITY CENTRE LIMITED

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 10th November 2005 (company number 05618974) and registered as a charity (charity number 1130282) on 23rd June 2009.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 28th October 2005. The organisation was formerly known as Woodlands Residents Association which was originally set up in 1975 and underwent a transfer of assets to Woodlands Community Centre Limited dated 30th November 2013.

The Management Committee comprises five volunteer directors and a Company Secretary from a cross section of backgrounds, experiences and skills. There are two part time core members of staff and three other part time staff members including a caretaker and 2 youth workers who are employed to assist with the smooth and efficient running of the day-to-day activities of the Charity.

All directors are nominated and provided with director's pack, which contains terms of reference, and trustees are encouraged to participate in Quality Assurance Training. All staff undertakes continuous training and development relevant to their job roles.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Woodlands Community Centre Limited
Company Number	05618974
Charity Number	1130282
Registered Office	30 Woodlands Square Netherley Liverpool Merseyside L27 5RZ
Trustees	V Graham I Johnson E Styles H Thompson
Company Secretary	J Robinson
Independent Examiner	Paula Sanchez ACCA c/o LCVS 151 Dale Street Liverpool L2 2AH

WOODLANDS COMMUNITY CENTRE LIMITED
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023

Bankers

HSBC Bank Plc
3 Allerton Road
Woolton
Liverpool
L25 7RB

Signed on behalf of the Board of Trustees


.....
Ian Johnson - Trustees

Date: 20.10.23.....

WOODLANDS COMMUNITY CENTRE LIMITED

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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1st January 2019).

By the Order of the board,



J Robinson
Company Secretary

30 Woodlands Square
Liverpool
Merseyside
L27 5RZ

Date: 20.10.23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WOODLANDS COMMUNITY CENTRE LIMITED

I report on the accounts of the charitable company for the year ended 31st March 2023, which are set out on pages 12 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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: **24th October 2023**

WOODLANDS COMMUNITY CENTRE LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income and endowments from:		£	£	£	£
Charitable activities	3a	1,253	123,198	124,451	78,531
Other trading activities	3b	5,124	-	5,124	4,461
Investments	3c	83	-	83	2
Total income		6,460	123,198	129,658	82,994
Expenditure on:					
Charitable activities	4	8,069	103,208	111,277	93,918
Total expenditure		8,069	103,208	111,277	93,918
Net (expenditure)/income, net movement in funds		(1,609)	19,990	18,381	(10,924)
Total funds brought forward	9, 10	177,132	15,405	192,537	203,461
Total funds carried forward	8-10	175,523	35,395	210,918	192,537
		=====	=====	=====	=====

The notes on pages 14 to 23 form part of these accounts.

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

WOODLANDS COMMUNITY CENTRE LIMITED
BALANCE SHEET AS AT 31ST MARCH 2023

Company Number: 05618974

	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		130,881		133,123
Current assets					
Debtors	6	563		512	
Cash at bank and in hand		80,674		60,062	
		<u>81,237</u>		<u>60,574</u>	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,200)		(1,160)	
		<u>-----</u>		<u>-----</u>	
Net current assets			80,037		59,414
			<u>-----</u>		<u>-----</u>
Total assets less current liabilities			210,918		192,537
			<u>=====</u>		<u>=====</u>
Funds:					
Unrestricted funds	8, 9		175,523		177,132
Restricted funds	8,10		35,395		15,405
			<u>210,918</u>		<u>192,537</u>
			<u>=====</u>		<u>=====</u>

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 company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the 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 company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Signed on behalf of the Board on 20.10.23.


Ian Johnson - Trustees

Date: 20.10.23

WOODLANDS COMMUNITY CENTRE LIMITED

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

1. Limited Liability

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

2. Accounting Policies

Basis of accounting

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 charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (as amended for accounting periods commencing from 1st January 2019) and Charities Act 2011 and the Companies Act 2006.

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

The Charity 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 funds to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

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 charity 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.

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 other trading activities relates to fundraising income and room hire and fundraising and is recognised when the amount is certain.

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

WOODLANDS COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 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'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 charity 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 or revaluation less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Freehold land and buildings	2% per annum straight line basis
Equipment	20% per annum straight line 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 charity 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 charity's balance sheet when the charity 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 and 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.

WOODLANDS COMMUNITY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 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 charity's contractual obligations expire or are discharged or cancelled.

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.

Critical accounting estimates and judgements

In the application of the charity'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.

WOODLANDS COMMUNITY CENTRE LIMITED

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

3. Income and endowments from:

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
a. Charitable activities:				
Activities Subscriptions	1,253	-	1,253	915
Clinically Extremely Vulnerable	-	40,237	40,237	-
Feeding Liverpool	-	4,900	4,900	-
Healthy Activity and Food	-	20,765	20,765	19,551
LCVS Community Impact Fund	-	1,000	1,000	1,500
LCVS Holiday Activities	-	3,000	3,000	-
Liverpool City Council – Community Resource Grant	-	11,500	11,500	11,500
Liverpool City Council – Holiday Activities	-	-	-	2,970
Liverpool City Council- Sports	-	705	705	-
Liverpool City Council – Youth and Play Grant	-	7,193	7,193	6,593
Mayoral Neighbourhood Fund	-	1,048	1,048	600
Mpac	-	2,850	2,850	4,902
Tudor Trust	-	30,000	30,000	30,000
	1,253	123,198	124,451	78,531

Income from charitable activities in 2022 comprised £915 for unrestricted funds and £77,616 related to restricted funds.

b. Other trading activities:	£	£	£	£
Hall and room hire	4,084	-	4,084	2,916
Fundraising events	1,040	-	1,040	1,545
	5,124	-	5,124	4,461

Other trading activities Income for 2022 related wholly to unrestricted funds.

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
c. Investments:				
Bank interest	83	-	83	2

Income from investments for 2022 related wholly to unrestricted funds.

WOODLANDS COMMUNITY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

4. Total Resources Expended

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To provide facilities for recreation and leisure time	65,748	45,529	111,277	93,918
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	24,807	24,935
Tutors	6,290	3,490
Running costs	11,215	8,677
Volunteer expenses	-	100
Community activities and trips	12,584	14,700
Lunches and deliveries	4,415	1,802
Materials	6,437	3,103
	-----	-----
	65,748	56,807
	-----	-----
<i>Support & Governance costs:</i>		
Staff salary costs	32,717	26,842
Office costs	1,855	1,477
Travel expenses	5,123	2,866
Insurance	1,450	1,335
Registrations	419	481
Health and safety	15	24
Sundry expenses	8	289
Bank charges	86	22
Payroll fees	414	359
Accountancy	1,200	1,160
Depreciation	2,242	2,256
	-----	-----
	45,529	37,111
	-----	-----
Total expenditure on charitable activities	111,277	93,918
	=====	=====

£103,208 (2022: £87,905) of the above expenditure relates to restricted funding.

b. Staff Costs	2023 £	2022 £
Gross salaries	57,524	51,777
	=====	=====

WOODLANDS COMMUNITY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

c. Particulars of employees:

The number of employees during the year was as follows:

	2023	2022
Charitable activity	2.3	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.

5. Tangible fixed assets

	Freehold Land & Buildings	Equipment	Total
Cost and Revaluation:	£	£	£
Balance at 1 st April 2022	146,000	329	146,329
Additions in the year	-	-	-
	-----	-----	-----
Balance at 31 st March 2023	146,000	329	146,329
	=====	=====	=====
Accumulated Depreciation:			
Balance at 1 st April 2022	13,140	66	13,206
Charge for the year	2,190	52	2,242
	-----	-----	-----
Balance at 31 st March 2023	15,330	118	15,448
	=====	=====	=====
Net Book Value at 31st March 2023	130,670	211	130,881
	=====	=====	=====
Net Book Value at 31 st March 2022	132,860	263	133,123
	=====	=====	=====

The property Woodlands Community Centre, 30 Woodlands Square was donated by the Woodlands residents' society and held by the Charity Commission up to 19th December 2016.

A revaluation of the freehold land and buildings was carried out by S K Real Estate on 6th December 2016 at a value of £146,000. The trustees have included the freehold land and buildings at this value less subsequent depreciation.

6. Debtors

	2023	2022
	£	£
Prepayments	563	512
	=====	=====

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,200	1,160
	=====	=====

WOODLANDS COMMUNITY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

8. Analysis of net assets between funds

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	211	20,431	20,642
Revaluation reserve	130,670	-	130,670
Designated Funds	-	24,211	24,211
	<u>130,881</u>	<u>44,642</u>	<u>175,523</u>
	=====	=====	=====
Restricted Funds			
Clinically Extremely Vulnerable	-	17,083	17,083
Feeding Liverpool	-	1,305	1,305
Healthy Activity and Food	-	3,470	3,470
LCVS Community Impact Fund	-	85	85
Mayoral Neighbourhood Fund	-	390	390
Tudor Trust	-	13,062	13,062
	<u>-</u>	<u>35,395</u>	<u>35,395</u>
	=====	=====	=====
Totals	<u>130,881</u>	<u>80,037</u>	<u>210,918</u>
	=====	=====	=====

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	263	21,306	21,569
Revaluation reserve	132,860	-	132,860
Designated Funds	-	22,703	22,703
	<u>133,123</u>	<u>44,009</u>	<u>177,132</u>
	=====	=====	=====
Restricted Funds			
Healthy Activity and Food	-	2,386	2,386
LCVS Community Impact Fund	-	140	140
Liverpool City Council – Holiday Activities	-	225	225
Mpac	-	356	356
Radio City Cash for Kids	-	700	700
Tudor Trust	-	11,598	11,598
	<u>-</u>	<u>15,405</u>	<u>15,405</u>
	=====	=====	=====
Totals	<u>133,123</u>	<u>59,414</u>	<u>192,537</u>
	=====	=====	=====

WOODLANDS COMMUNITY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

9. Unrestricted funds

2023	Funds at Beginning of year £	Movements in the Year			Funds at End of Year £
		Income £	Expenditure £	Transfer between funds £	
General Fund	21,569	6,460	(5,879)	(1,508)	20,642
Revaluation reserve	132,860	-	(2,190)	-	130,670
Designated fund	22,703	-	(-)	1,508	24,211
	<u>177,132</u>	<u>6,470</u>	<u>(8,069)</u>	<u>-</u>	<u>175,523</u>
	=====	=====	=====	=====	=====

2022	Funds at Beginning of year £	Income £	Expenditure £	Transfer between funds £	Funds at End of Year £
General Fund	24,017	5,378	(3,823)	(4,003)	21,569
Revaluation reserve	135,050	-	(2,190)	-	132,860
Designated fund	18,700	-	(-)	4,003	22,703
	<u>177,767</u>	<u>5,378</u>	<u>(6,013)</u>	<u>-</u>	<u>177,132</u>
	=====	=====	=====	=====	=====

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

Revaluation reserves – valuation of the freehold land and buildings less subsequent depreciation.

Designated Fund – funds set aside by the Trustees to contribute towards redundancy costs and three months' running costs as per reserves policy.

WOODLANDS COMMUNITY CENTRE LIMITED

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

10. Restricted funds

2023	Movements in the Year			Funds at End of the year
	Funds at Beginning of year	Income	Expenditure	
	£	£	£	£
Clinically Extremely Vulnerable	-	40,237	(23,154)	17,083
Feeding Liverpool	-	4,900	(3,595)	1,305
Healthy Activity and Food	2,386	20,765	(19,681)	3,470
LCVS Community Impact Fund	140	1,000	(1,055)	85
LCVS Holiday Activities	-	3,000	(3,000)	-
Liverpool City Council – Community Resource Grant	-	11,500	(11,500)	-
Liverpool City Council – Holiday Activities	225	-	(225)	-
Liverpool City Council- Sports	-	705	(705)	-
Liverpool City Council – Youth and Play Grant	-	7,193	(7,193)	-
Mayoral Neighbourhood Fund	-	1,048	(658)	390
Mpac	356	2,850	(3,206)	-
Radio City Cash for Kids	700	-	(700)	-
Tudor Trust	11,598	30,000	(28,536)	13,062
	15,405	123,198	(103,208)	35,395
	=====	=====	=====	=====
2022	Funds at Beginning of year	Income	Expenditure	Funds at End of year
	£	£	£	£
	£	£	£	£
Garfield Weston Foundation	7,500	-	(7,500)	-
Healthy Activity and Food	-	19,551	(17,165)	2,386
LCVS Community Impact Fund	2,001	1,500	(3,361)	140
Liverpool City Council – Community Resource Grant	-	11,500	(11,500)	-
Liverpool City Council – Holiday Activities	-	2,970	(2,745)	225
Liverpool City Council – Youth and Play Grant	-	6,593	(6,593)	-
Mayoral Neighbourhood Fund	-	600	(600)	-
Mpac	2,000	4,902	(6,546)	356
National Lottery – Awards for All	2,185	-	(2,185)	-
Radio City Cash for Kids	800	-	(100)	700
Tudor Trust	11,208	30,000	(29,610)	11,598
	25,694	77,616	(87,905)	15,405
	=====	=====	=====	=====

WOODLANDS COMMUNITY CENTRE LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Description of Funds, these are funds given to the charitable company to be spent at the discretion of the Board for specific charitable purposes, as follows:

Clinically Extremely Vulnerable - Project costs including salary for Community Development worker

Feeding Liverpool - Contribution towards Food supplies

Garfield Weston Foundation - Contribution towards activities.

Healthy Activity and Food - Contribution towards school holiday activities and lunches

LCVS Community Impact Fund - Contribution towards 'Community Wellbeing and Community Activities' project.

Liverpool City Council - Community Resource Grant - Delivery of community cohesion activities, and salaries. The funding was expended as over:-

	2023	2022
		£
Salaries	11,500	11,500
	=====	=====

Liverpool City Council - Holiday Activities - Contribution towards school holiday activities

Liverpool City Council - Mayoral Neighbourhood Fund - Contribution towards several celebrations, Environmental, seasonal community events and Covid food support.

Liverpool City Council - Sports - Contribution towards delivering Yoga & Meditation sessions to adult carers in the community.

Liverpool City Council - Youth and Play Grant - Contribution towards the delivery of youth activities.

Mayoral Neighbourhood Fund - Contribution towards Youth and play provision.

Mpac - Contribution towards positive about play holiday activities for children.

National Lottery - Awards for All - contribution towards 'Our Place' project

Radio City Cash for Kids - Contribution towards children and young people activities, including trips.

Tudor Trust - Contribution towards salaries and core costs, Covid food support

11. Lease Commitments

There were no financial commitments under non-cancellable leases at year end (2022: none).

12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2022 none).

13. Guarantees

As at 31st March 2023, 26 members had given a guarantee of £10 each in the event of the company winding-up. Total: £260 (2022: 26 members £260).