

Company registration number: 07151457

Charity registration number: 1146204

Perth Community Centre

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 March 2024

Perth Community Centre

Reference and Administrative Details

Charity name: Perth Community Centre

Charity registration number: 1146204

Company registration number: 07151457

Principal Office: 2 Dunedin Street
Thatto Heath
St Helens
Merseyside
WA9 5QX

Trustees: Mary Unsworth (Chair)
Graeme Ian Tomkins
Janet Glover

Perth Community Centre

Trustee's Report

The Trustees present their report, along with the financial statements, of Perth Community Centre for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out.

Perth Community Centre is a charitable company limited by guarantee and also a registered charity.

Activities and Objectives and Successes

The PERTH (Providing Education and Recreation in Thatto Heath) community centre is dedicated to enhancing the lives of the most vulnerable in our community. We provide activities, support, advocacy, guidance and learning opportunities. Our beneficiaries include children and families, older people, people who are isolated or alone, homeless people, care leavers, disabled people and people for whom English is a second language. We are a fully inclusive and non-judgemental organisation that aims to provide a holistic approach to social issues that people face on a daily basis.

The centre is still recovering from the Covid-19 pandemic. Groups who hired rooms within the centre have not returned. The loss of income has had a negative impact and has put a strain on resources and we have had to be resourceful in maintaining existing provision and catering for demand. The increase in running costs has had a near drastic effect and only for the goodwill of volunteers and partners have we been able to grow our community support. We have had to reduce the opening times of the centre due to energy prices and rising running costs.

From September to February we hosted regular 'warm hub' events, that included table top gaming, lunch afternoons, health information sessions and friendship groups being formed.

In partnership with Impetro CIC, the MULTIPLY programme was delivered, this project helps transform the lives of adults across the UK, by improving their functional numeracy skills through free personal tutoring, digital training, and flexible courses.

In May 2023 the 67th Eurovision Song Contest took place in Liverpool and community groups were encouraged to organise events that bring communities together. We were awarded a grant to celebrate the occasion.

In April 2023 we were awarded a UKSPF Digital Connectivity in Community Facilities Grant. This programme allowed us to purchase digital equipment for the benefit of our users.

Throughout the year we have hosted Reed Wellbeing's Diabetes Prevention programme. This is a highly popular course that helps participants choose a healthy lifestyle and offers advice and guidance.

We continue to offer digital skills training and 1:1 sessions and Impetro CIC deliver workshops, classes and individual support to the community with debt adjusting or debt counselling and financial literacy.

Our Social supermarket is growing in reputation and we continue to support residents reduce their expenditure and maximise their income through education, awareness and training.

On behalf of the Board of Trustees

Mary Unsworth

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Mary Unsworth, Chair

28/05/2024

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Perth Community Centre

Independent Examiners Report

I report on the accounts of Perth Community Centre for the year ended 31 March 2024, which are set out on the following pages.

Respective responsibilities of Trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's 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 commission under section 145(5)(b) of the 2011 Act
- * to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and given as to whether the accounts present a 'true and fair view' and the report is limited to 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 next statement.

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 130 of the 2011 Act and
 - * to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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

Paul O'Brien

Name: Paul O'Brien (ICPA) - Dragonfly (Accounting & Financial Management) Ltd
Address: 34 King James Close, Fordham, Ely, CB7 5ZH.

Perth Community Centre

Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Incoming resources:</u>				
Grants received	15,221	-	15,221	13,524
Charitable activities	16,126	-	16,126	3,460
Donation	2,354	-	2,354	2,524
Other	-	-	-	-
Total Incoming resources	33,701	-	33,701	19,508
<u>Resources expended</u>				
Property costs	6,361	-	6,361	7,018
Materials	-	-	-	6
Sub-contractor costs	11,550	-	11,550	13,350
Office expenses	1,303	-	1,303	2,432
Equipment	10,637	-	10,637	-
Insurance	353	-	353	351
Accountancy fees	300	-	300	300
Advertising & Marketing	329	-	329	-
Other legal & professional	13	-	13	93
Depreciation	35	-	35	35
Sundry expenses	785	-	785	1,091
Total Expenditure	31,666	-	31,666	24,676
Net Income/(Expenditure) for the year	2,035	-	2,035	(5,168)
<u>Reconciliation of funds</u>				
Total funds brought forward	10,719	-	10,719	15,887
Total funds carried forward	12,754	-	12,754	10,719

Perth Community Centre

Balance Sheet for the year ended 31 March 2024

	2024 £	2023 £
FIXED ASSETS		
Equipment	1,784	1,819
CURRENT ASSETS		
Cash at bank and in hand	4,776	12,492
Debtors	10,778	992
	<u>15,554</u>	<u>13,484</u>
CREDITORS: amounts falling due within one year	<u>(4,584)</u>	<u>(4,584)</u>
NET CURRENT ASSETS	<u>10,970</u>	<u>8,900</u>
NET ASSETS	<u>12,754</u>	<u>10,719</u>
FUNDS		
Restricted funds	-	-
Unrestricted funds	12,754	10,719
TOTAL FUNDS	<u>12,754</u>	<u>10,719</u>

The financial statements were approved and authorised for issue by the Trustees
and signed on their behalf by:

Mary Unsworth

Mary Unsworth
Trustee

Date 28/05/2024

The notes on the following pages form part of these financial statements

Perth Community Centre

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015) – (Charities SORP (FRS102)) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and to the Companies Act 2006.

Fund accounting policy

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

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

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £0 or more are initially recorded at costs.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	25% reducing balance
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Perth Community Centre

Notes to the financial statements for the year ended 31 March 2024

2. Trustees' remuneration and expenses

No trustees received any remuneration during the year.

3. Taxation

The company is a registered charity and is, therefore, exempt from taxation.

4. Debtors

	2024	2023
	£	£
Trade debtors	10,731	945
Other debtors	47	47
	<u>10,778</u>	<u>992</u>

5. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,394	1,394
Other creditors	3,190	3,190
	<u>4,584</u>	<u>4,584</u>