

**REGISTERED COMPANY NUMBER: 08867700 (England and Wales)**

**REGISTERED CHARITY NUMBER: 1162051**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**SWANSIDE COMMUNITY CENTRE**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**SWANSIDE COMMUNITY CENTRE**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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**Report of the Trustees  
for the Year Ended 31 March 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To support the community of Swanside in developing social interaction, play, learning and physical activity. To provide a meeting place for the development of ideas that improve the community of Swanside. To create long term sustainable support for the community of Swanside.

**Achievements and performance**

Swanside has grown massively over the past financial year with the help of the volunteers, local councillors, local businesses, different services and the local community who continue to support the charity.

The charity has been lucky enough to receive further funding from Knowsley Council which has enabled them to continue supporting the most vulnerable in the local and wider community.

Swanside has seen many changes over the last 12 months and has realised that it is not just a community centre but yet an extremely valuable and respected service in Knowsley.

As well as the numbers in the groups growing daily, the need for extra support has also grown. With the constant rise of energy and food prices many people and vulnerable families have turned to the centre for much needed help and support.

The unique feature of the sensory garden is now better than ever with the help of contributions from the community and local businesses.

The charity are still heavily involved in supporting local care homes, bringing residents to Swanside for lunch and afternoon tea as well as arranging visits to the local school to watch the children singing. Supporting older residents with hospital visits, appointments and grocery deliveries.

In the year 2023, Swanside gained their OFSTED registration which will help secure more funding and opens up new opportunities for the future.

As part of the recent funding provided by local councils, Swanside now supports working families with affordable childcare by offering free places to vulnerable families to support children with a healthy breakfast. Also included is the help of support with school uniform costs, packed lunches for children and fees for school trips.

The main aim of the centre is to continue supporting the community in every way they can and this year the trustees feel that the charity have made a huge difference to so many people lives.

Swanside remain extremely grateful for all of the support that they continue to receive from the community, local council, local businesses and various other services & organisations.

**Public benefit**

The trustees can confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the charity commission in exercising their powers or duties.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees aim to hold an amount in reserves at least equal to six months running costs of the centre to maintain operations in times of reduced revenues.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Report of the Trustees  
for the Year Ended 31 March 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees are recruited based on skills according to the needs of the charity assessed by the existing trustees. Trustees must be appointed by a resolution of the other trustees. No external body is entitled to appoint trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

08867700 (England and Wales)

**Registered Charity number**

1162051

**Registered office**

Willoughby Road  
Huyton  
Liverpool  
Merseyside  
L14 6XA

**Trustees**

Mrs I Doyle Trustee  
Mrs M Edwards Treasurer  
Mrs V M Kelly Secretary  
Mrs J P Owens Trustee & Development Manager  
Mrs R J Holland Trustee

**Independent Examiner**

Butterworth Barlow  
Chartered Accountants  
Butterworth Barlow House  
10 Derby Street  
Prescot  
Liverpool  
Merseyside  
L34 3LG

**FUNDS HELD AS CUSTODIAN FOR OTHERS**

No funds or assets are held as custodian for others.

Approved by order of the board of trustees on 7 March 2024 and signed on its behalf by:

Mrs I Doyle - Trustee

**Independent Examiner's Report to the Trustees of  
Swanside Community Centre**

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**Independent examiner's report to the trustees of Swanside Community Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Butterworth Barlow  
The Institute of Chartered Accountants in England and Wales

Butterworth Barlow  
10 Derby Street  
Prescot  
Merseyside  
L34 3LG

7 March 2024

**SWANSIDE COMMUNITY CENTRE**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	160,818	160,818	126,930
Other trading activities	2	31,804	-	31,804	30,559
<b>Total</b>		<u>31,804</u>	<u>160,818</u>	<u>192,622</u>	<u>157,489</u>
<b>EXPENDITURE ON</b>					
Other		<u>77,492</u>	<u>100,061</u>	<u>177,553</u>	<u>138,944</u>
<b>NET INCOME/(EXPENDITURE)</b>		(45,688)	60,757	15,069	18,545
Transfers between funds	9	<u>52,103</u>	<u>(52,103)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		6,415	8,654	15,069	18,545
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>67,696</u>	<u>82,822</u>	<u>150,518</u>	<u>131,973</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,111</u></u>	<u><u>91,476</u></u>	<u><u>165,587</u></u>	<u><u>150,518</u></u>

The notes form part of these financial statements

**SWANSIDE COMMUNITY CENTRE**

**Balance Sheet  
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	57,249	-	57,249	58,574
<b>CURRENT ASSETS</b>					
Cash at bank		20,877	91,476	112,353	94,071
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,015)	-	(4,015)	(2,127)
<b>NET CURRENT ASSETS</b>		<u>16,862</u>	<u>91,476</u>	<u>108,338</u>	<u>91,944</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,111</u>	<u>91,476</u>	<u>165,587</u>	<u>150,518</u>
<b>NET ASSETS</b>		<u>74,111</u>	<u>91,476</u>	<u>165,587</u>	<u>150,518</u>
<b>FUNDS</b>	9				
Unrestricted funds				74,111	67,696
Restricted funds				<u>91,476</u>	<u>82,822</u>
<b>TOTAL FUNDS</b>				<u>165,587</u>	<u>150,518</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**SWANSIDE COMMUNITY CENTRE**

**Balance Sheet - continued**  
**31 March 2023**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 March 2024 and were signed on its behalf by:

Mrs J P Owens - Trustee

Mrs I Doyle - Trustee

Mrs M Edwards - Trustee

The notes form part of these financial statements



## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 25% on cost, 10% on cost and 2% on cost
Computer equipment	- 25% on cost

### **Taxation**

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

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SWANSIDE COMMUNITY CENTRE****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023****2. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Fundraising events	5,750	12,319
Room hire	1,780	2,740
Clubs and events	24,274	15,500
	<u>31,804</u>	<u>30,559</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>6,783</u>	<u>6,340</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.3.23	31.3.22
	£	£
Trustees' salaries	<u>29,404</u>	<u>25,784</u>

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**5. STAFF COSTS**

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

	31.3.23	31.3.22
Employee	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**SWANSIDE COMMUNITY CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,372	125,558	126,930
Other trading activities	29,669	890	30,559
<b>Total</b>	<u>31,041</u>	<u>126,448</u>	<u>157,489</u>
 <b>EXPENDITURE ON</b>			
Other	<u>64,600</u>	<u>74,344</u>	<u>138,944</u>
<b>NET INCOME/(EXPENDITURE)</b>	(33,559)	52,104	18,545
Transfers between funds	<u>24,499</u>	<u>(24,499)</u>	<u>-</u>
<b>Net movement in funds</b>	(9,060)	27,605	18,545
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>76,756</u>	<u>55,217</u>	<u>131,973</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>67,696</u></u>	<u><u>82,822</u></u>	<u><u>150,518</u></u>

**SWANSIDE COMMUNITY CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**7. TANGIBLE FIXED ASSETS**

	Improvements to property £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	76,035	6,104	82,139
Additions	5,200	258	5,458
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	81,235	6,362	87,597
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 April 2022	19,178	4,387	23,565
Charge for year	5,961	822	6,783
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	25,139	5,209	30,348
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	56,096	1,153	57,249
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	56,857	1,717	58,574
	<u>          </u>	<u>          </u>	<u>          </u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Social security and other taxes	1,329	1,131
Other creditors	2,686	996
	<u>          </u>	<u>          </u>
	4,015	2,127
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	67,696	(45,688)	52,103	74,111
<b>Restricted funds</b>				
Restricted fund	82,822	60,757	(52,103)	91,476
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	150,518	15,069	-	165,587
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**SWANSIDE COMMUNITY CENTRE**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,804	(77,492)	(45,688)
<b>Restricted funds</b>			
Restricted fund	160,818	(100,061)	60,757
<b>TOTAL FUNDS</b>	<u>192,622</u>	<u>(177,553)</u>	<u>15,069</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	76,756	(33,559)	24,499	67,696
<b>Restricted funds</b>				
Restricted fund	55,217	52,104	(24,499)	82,822
<b>TOTAL FUNDS</b>	<u>131,973</u>	<u>18,545</u>	<u>-</u>	<u>150,518</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,041	(64,600)	(33,559)
<b>Restricted funds</b>			
Restricted fund	126,448	(74,344)	52,104
<b>TOTAL FUNDS</b>	<u>157,489</u>	<u>(138,944)</u>	<u>18,545</u>

# SWANSIDE COMMUNITY CENTRE

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	76,756	(79,247)	76,602	74,111
<b>Restricted funds</b>				
Restricted fund	55,217	112,861	(76,602)	91,476
<b>TOTAL FUNDS</b>	<u>131,973</u>	<u>33,614</u>	<u>-</u>	<u>165,587</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,845	(142,092)	(79,247)
<b>Restricted funds</b>			
Restricted fund	287,266	(174,405)	112,861
<b>TOTAL FUNDS</b>	<u>350,111</u>	<u>(316,497)</u>	<u>33,614</u>

### 10. RELATED PARTY DISCLOSURES

#### MALVERN MUMS

Malvern Mums are a not for profit community organisation consisting of the centre's Trustees and other community volunteers. This organisation runs the centre's kids and youth clubs, receiving the attendance fees and paying the running costs.

Malvern Mums pays for room hire in order to run the clubs on an 'arms length' basis. Malvern Mums also make a contribution to the centre's running costs such as gardening and window cleaning.

**SWANSIDE COMMUNITY CENTRE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	160,818	126,930
<b>Other trading activities</b>		
Fundraising events	5,750	12,319
Room hire	1,780	2,740
Clubs and events	24,274	15,500
	<hr/>	<hr/>
	31,804	30,559
<b>Total incoming resources</b>	<hr/>	<hr/>
	192,622	157,489
<b>EXPENDITURE</b>		
<b>Other</b>		
Event costs	26,745	21,894
Food parcels & support	85,992	59,475
	<hr/>	<hr/>
	112,737	81,369
<b>Support costs</b>		
<b>Management</b>		
Trustees' salaries	29,404	25,784
<b>Finance</b>		
Bank charges	60	-
Interest on overdue tax	-	8
Improvements to property	6,784	6,339
	<hr/>	<hr/>
	6,844	6,347
<b>Other</b>		
Rates and water	978	703
Insurance	4,901	2,410
Light and heat	4,010	3,180
Telephone	1,694	1,260
Cleaning and sundries	4,473	5,935
Licences and subscriptions	727	432
Carried forward	16,783	13,920

This page does not form part of the statutory financial statements

**SWANSIDE COMMUNITY CENTRE**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Other</b>		
Brought forward	16,783	13,920
Property repairs	7,516	8,198
Equipment for centre	1,029	626
Accountancy	3,240	2,700
	<hr/>	<hr/>
	28,568	25,444
	<hr/>	<hr/>
Total resources expended	177,553	138,944
	<hr/>	<hr/>
<b>Net income</b>	15,069	18,545
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