

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 2024
for
SWANSIDE COMMUNITY CENTRE

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

SWANSIDE COMMUNITY CENTRE

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for the Year Ended 31 March 2024**

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SWANSIDE COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 March 2024

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 2024. 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 remained a vital service in Knowsley throughout the 2024 year. The continued support from the local council, local businesses and the local community has helped allow the centre continue its services.

The centre was successful in securing further funding from the National Lottery and also the Neighbourhood Lottery. The funds have enabled the centre to recruit various important roles to continue their services including a play coordinator, volunteer coordinator and caretaker. It has also helped contribute towards the centre manager's salary, utility bills and the day to day running costs of the charity.

The Lottery funding and the new roles created has enabled Swanside to offer more free and paid places at children's before and after school groups. This supports working families in the community as well as families struggling with food poverty and hardship.

Swanside secured further funding from Knowsley Council and which enabled the centre to continue their family groups, help with food costs and bring in a forestry school teacher to work outside their groups. Separate funding from the local Council has again secured the Winter Wellness and Hardship Funds which continues to support the community with food hampers, warm clothing and food vouchers.

In the 2024 year, the centre made a real effort to focus on individuals struggling with the rise of energy and food prices. Swanside continued to support the community by offering help with food hardship, warm clothing and blankets, school uniforms, packed lunches, sign posting to relevant agencies, chaperone service, picking up prescriptions and hospital visits.

Swanside continues to have strong links with social services, local services, care homes, local schools and families who may need extra support. It remains in good contacts with relevant agencies who signpost people in need to benefit from the centres services.

Without the help and support of the centre's volunteers, local councillors and the local community, Swanside would not be able to fulfil its much needed services around the community.

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.

SWANSIDE COMMUNITY CENTRE

Report of the Trustees for the Year Ended 31 March 2024

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 J P Owens Trustee & Development Manager
Mrs R J Holland Trustee (resigned 1.11.23)
Ms D E Hannah Trustee
Miss V J Scragg Trustee

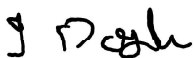
Independent Examiner

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 31 January 2025 and signed on its behalf by:



Mrs I Doyle - Trustee

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

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 2024.

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

Butterworth Barlow
The Institute of Chartered Accountants in England and Wales

Butterworth Barlow
10 Derby Street
Prescot
Merseyside
L34 3LG

31 January 2025

SWANSIDE COMMUNITY CENTRE

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		7,573	195,146	202,719	160,818
Other trading activities	2	30,173	-	30,173	31,804
Total		<u>37,746</u>	<u>195,146</u>	<u>232,892</u>	<u>192,622</u>
EXPENDITURE ON					
Other		<u>100,938</u>	<u>131,834</u>	<u>232,772</u>	<u>177,553</u>
NET INCOME/(EXPENDITURE)		(63,192)	63,312	120	15,069
Transfers between funds	9	<u>126,008</u>	<u>(126,008)</u>	<u>-</u>	<u>-</u>
Net movement in funds		62,816	(62,696)	120	15,069
RECONCILIATION OF FUNDS					
Total funds brought forward		74,111	91,476	165,587	150,518
TOTAL FUNDS CARRIED FORWARD		<u><u>136,927</u></u>	<u><u>28,780</u></u>	<u><u>165,707</u></u>	<u><u>165,587</u></u>

The notes form part of these financial statements

SWANSIDE COMMUNITY CENTRE

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	7	53,565	-	53,565	57,249
CURRENT ASSETS					
Cash at bank		93,469	28,780	122,249	112,353
CREDITORS					
Amounts falling due within one year	8	(10,107)	-	(10,107)	(4,015)
NET CURRENT ASSETS		<u>83,362</u>	<u>28,780</u>	<u>112,142</u>	<u>108,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>136,927</u>	<u>28,780</u>	<u>165,707</u>	<u>165,587</u>
NET ASSETS		<u>136,927</u>	<u>28,780</u>	<u>165,707</u>	<u>165,587</u>
FUNDS	9				
Unrestricted funds				136,927	74,111
Restricted funds				<u>28,780</u>	<u>91,476</u>
TOTAL FUNDS				<u>165,707</u>	<u>165,587</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

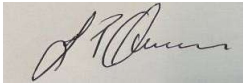
The notes form part of these financial statements

SWANSIDE COMMUNITY CENTRE

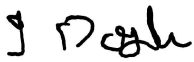
**Balance Sheet - continued
31 March 2024**

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 31 January 2025 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

SWANSIDE COMMUNITY CENTRE

Notes to the Financial Statements for the Year Ended 31 March 2024

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

SWANSIDE COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	10,687	5,750
Room hire	-	1,780
Clubs and events	19,486	24,274
	<u>30,173</u>	<u>31,804</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>3,684</u>	<u>6,783</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.3.24	31.3.23
	£	£
Trustees' salaries	<u>50,648</u>	<u>28,763</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

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

	31.3.24	31.3.23
	4	1
Employee	<u>4</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 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>81,235</u>	<u>6,362</u>	<u>87,597</u>
DEPRECIATION			
At 1 April 2023	25,139	5,209	30,348
Charge for year	<u>3,081</u>	<u>603</u>	<u>3,684</u>
At 31 March 2024	<u>28,220</u>	<u>5,812</u>	<u>34,032</u>
NET BOOK VALUE			
At 31 March 2024	<u><u>53,015</u></u>	<u><u>550</u></u>	<u><u>53,565</u></u>
At 31 March 2023	<u><u>56,096</u></u>	<u><u>1,153</u></u>	<u><u>57,249</u></u>

SWANSIDE COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Social security and other taxes	4,698	1,329
Other creditors	5,409	2,686
	<u>10,107</u>	<u>4,015</u>

9. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At
	£	£	£	31.3.24
				£
Unrestricted funds				
General fund	74,111	(63,192)	126,008	136,927
Restricted funds				
Restricted fund	91,476	63,312	(126,008)	28,780
TOTAL FUNDS	<u>165,587</u>	<u>120</u>	<u>-</u>	<u>165,707</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	37,746	(100,938)	(63,192)
Restricted funds			
Restricted fund	195,146	(131,834)	63,312
TOTAL FUNDS	<u>232,892</u>	<u>(232,772)</u>	<u>120</u>

SWANSIDE COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	67,696	(108,880)	178,111	136,927
Restricted funds				
Restricted fund	82,822	124,069	(178,111)	28,780
TOTAL FUNDS	<u>150,518</u>	<u>15,189</u>	<u>-</u>	<u>165,707</u>

SWANSIDE COMMUNITY CENTRE

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	69,550	(178,430)	(108,880)
Restricted funds			
Restricted fund	355,964	(231,895)	124,069
TOTAL FUNDS	<u>425,514</u>	<u>(410,325)</u>	<u>15,189</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 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	7,573	-
Grants	195,146	160,818
	<hr/>	<hr/>
	202,719	160,818
Other trading activities		
Fundraising events	10,687	5,750
Room hire	-	1,780
Clubs and events	19,486	24,274
	<hr/>	<hr/>
	30,173	31,804
Total incoming resources	<hr/>	<hr/>
	232,892	192,622
EXPENDITURE		
Other		
Event costs	31,515	26,745
Food parcels & support	105,715	85,992
	<hr/>	<hr/>
	137,230	112,737
Support costs		
Management		
Trustees' salaries	50,648	28,763
Wages	19,285	-
Pensions	1,150	641
	<hr/>	<hr/>
	71,083	29,404
Finance		
Bank charges	245	60
Improvements to property	3,684	6,784
	<hr/>	<hr/>
	3,929	6,844
Other		
Rates and water	965	978
Carried forward	965	978

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 2024**

	31.3.24	31.3.23
	£	£
Other		
Brought forward	965	978
Insurance	2,329	4,901
Light and heat	3,680	4,010
Telephone	1,154	1,694
Cleaning and sundries	2,941	4,473
Licences and subscriptions	492	727
Property repairs	5,477	7,516
Equipment for centre	-	1,029
Accountancy	3,492	3,240
	<u>20,530</u>	<u>28,568</u>
Total resources expended	<u>232,772</u>	<u>177,553</u>
Net income	<u><u>120</u></u>	<u><u>15,069</u></u>

This page does not form part of the statutory financial statements