

COMPANY REGISTRATION NUMBER: 08441190
CHARITY REGISTRATION NUMBER: 1181812

The Lymm Sanctuary Hub Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

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Trustees' Annual Report

Year Ending 31 December 2023

1. Objectives and Activities

Lymm Sanctuary Hub (LSH), based in the Lymm Library Annexe, provides a range of community services to local people, including those with special needs, the young, elderly and vulnerable. Our charitable objects are to promote any charitable purpose for the benefit of the community as the trustees see fit in particular but not exclusively by the following means:

- To provide information and advice to people in need, especially the elderly, through a drop-in centre and workshops, designed to cover all areas of need that they may face.
- To provide an affordable counselling service for those with mental health and relational issues and support to those with dementia.
- To provide a mentoring and tuition service for young people and adults.
- To provide a support network and services for young families, particularly those new to the village and those without local family support, and to those who find themselves isolated after breakdown in family relationships.
- To provide financial counselling and advice services to those struggling with their finances and those in debt.

LSH has two operating subsidiaries:

- Lymm Business Centre Ltd (Reg. No. 11480852) provides affordable office space and hot-desking, event/meeting room space and business support services from its base on first floor of the Lymm Library Annexe.
- Sanctuary Café Lymm CIC (Reg. No. 11861482) is an ecumenical, community-based initiative, supported by the churches in the Lymm area, which provides high quality food, drinks and cakes at reasonable prices and also selling books, cards and gifts. It is based in the Lymm United Reformed Church Hall adjacent to the Lymm Library.

2. Achievements and performance in 2023

Setting up two new projects (LymmPaC and TLC).

Running community engagement events; raising awareness of the support we provide in the community, resulting in new participants and volunteers in a number of our projects

Increasing participation in most of our projects; we have helped 202 people in our six core projects, plus a further 224 in our collaborative project.

Increasing our volunteer base to 45.

Appointing two part time staff: Volunteer Coordinator and Community Projects Administrator.

Reviewing our Policies and Procedures to ensure that are robust and fit for purpose in order to support our project participants, volunteers and staff.

Appointing new Project Leads for three of our projects and ensuring that they are trained in safeguarding procedures and Hub policies.

Setting up DBS checking for volunteers, plus safer recruitment and induction procedures.

Creating a Volunteer Handbook and Project Lead handbook

We were delighted to learn at the start of the year that we were successful with our Reaching Communities funding application for our community activities. This has provided a grant of £53,578 for 2023 towards the costs of employing new staff (see below), site expenses and project costs. Further grant funding will be provided for the following two years. Our Community Projects Manager has introduced a system to record project information to enable us to report on project activities including the numbers of beneficiaries and volunteers, outputs and benefits achieved.

Our projects, which have been running for a few years, continue to go well:

Memory Café: Sessions follow the same pattern each time so that the routine is familiar for our guests. They include some gentle chair based physical movement, some singing and some group activities that encourage discussion. From talking to people at regular Café sessions, we know that they are seen as fun, enjoyable and stimulating. We asked carers, supporters and volunteers to respond to a survey about what motivates them to come to Memory Café, and what impact the sessions have on them and on those whom they support. The feedback is summarised in our annual report to the National Lottery's Reaching Communities Fund.

Once a month a Carers Table is set up during the meeting. Volunteers work with those living with dementia to allow carers to sit in a different part of the space (though still in the same room). Speakers are often invited to the Carer's Table– they have included people from Warrington Disability Partnership who have offered advice on a range of topics, energy advisers, the Warrington Dementia Network and local care agencies. When there is no speaker, carers are encouraged just to sit together and chat, sharing experiences and advice at peer level.

Singing for the Brain: This group alternates with Memory Café on Wednesday afternoons and most of its members attend both sessions. It is held in the Sanctuary Café and we find that participants often arrive early so that they can have lunch in the Café before the singing starts. An unexpected bonus is that some regular customers of the Café are now coming along to join in sessions because they are so much fun! It's not unusual to find pre-school children dancing and people of all ages playing tambourines during our meetings, which gives the group a real community feel.

When there are 5 Wednesdays in the month, we use the 5th week for volunteer training as neither group runs, however many of our members still meet in the Café for lunch and a chat.

Digital Café: Digital Café has been extremely popular with the local community. Problems range from people having devices that are too old to support current technology (in which case we help people to research suitable replacements), using devices that are full of unnecessary data (in which case we help them to get rid of redundant files and apps so that their devices work faster and more efficiently), learning basic functions from scratch, helping people to log on to internet banking and exploring the reasons why they are not able to achieve what they want from their devices. During 2023, we have been running monthly tutorial groups for anybody who wants to explore particular areas in more depth. Subjects have included using maps, comparison price websites, listening to music, shopping online, internet security, social media and speed-up your laptop.

Counselling: The Counselling Service is very popular and well used. Clients can self-refer, and once assessed, they simply wait for a Counsellor to become available. They are generally offered an initial block of 8 sessions, but this may be extended if appropriate. In 2023, the number of clients seen by the service was lower than anticipated because some of the volunteer counsellors either reduced their availability due to personal circumstances or left once their 100 hours was completed. This resulted in new clients having to wait long times for their appointments. To combat this, the Counselling Service is running a rolling programme of volunteer recruitment each November and February which is proving successful in reducing waiting lists. The

Project Lead worked hard to get all of the relevant policies and procedures in place during the year, as well as digitizing the system used by the counsellors.

Lymm Parents & Carers (LymmPac): This initiative started in March 2023 and it provides peer support in a safe, non-judgemental space where parents can offer advice and share experiences. LymmPac meets weekly during term time and has a small group of core participants, but its impact on members has been significant. We have received feedback from some parents who are keen to attend sessions but are unable to do so during the working day. Hence, we tried to organise an evening group with the aim of meeting once a month. However, it has proved difficult to attract sufficient numbers so we are re-assessing how to proceed with this aspect of the initiative.

The Lymm Companions (TLC): This is a befriending scheme to support members of our community who are particularly vulnerable and isolated by offering weekly contact and spotting areas of concern before they develop to crisis point. In May 2023, we started a pilot project so that we could identify need, work with familiar and experienced volunteers and develop policies and procedures. We have received advice from the Good Neighbours Scheme in Warrington and the Reach Family Project in Bolton. The project is run in accordance with the Lymm Sanctuary Hub's Safeguarding Policy and Procedures and all the volunteers are DBS checked. During the year, we recruited a cohort of 11 volunteers to provide the support and started the process of identifying members of the community who could benefit from the service.

Lymm Environmental Action Forum (LEAF): The Hub provides administration and marketing support to this initiative which provides information and advice to help local residents and businesses to reduce their carbon footprints and improve the environment in Lymm. Topics include energy efficiency, renewable energy, waste reduction, reuse and recycling, sustainable transport, local food, the natural environment and ethical finance. Since the cost-of-living crisis really took hold in 2023, LEAF has been active in offering advice to residents on understanding and reducing their energy bills. Towards the end of last year, LEAF invested in a thermal imaging camera which residents have borrowed to successfully identify cold spots in their homes.

Lymm Community Garden: During last year, the Lymm Tree sleeve was changed to commemorate Easter, the Coronation and Remembrance Day. Large wooden raised planters were constructed, lined, filled with compost and planted with shrubs and flowers to create displays in time for the Coronation and throughout the summer. A rain water collection system was installed to provide water on site. A patio area has been constructed and a border display has been planted. More work will include a corner planter which will have an environmental theme, gravel and small planters along the front wall of the library to go with the bench seating and information plaques on the front of planters covering topics such as recycling, edible plants/growing and the memorial display.

Staffing and Other Activities

Two new community project posts were advertised and filled. Both roles are part time and both successful candidates live in the village. Ceri Chamberlain is our new Volunteer Co-ordinator and started work with us in June and Sally Mbousia, our Administration Assistant, started in July. Ceri and Sally will support the regular project sessions in the Hub, the Church and the Café. Both posts are funded by the Reaching Communities grant and are managed by the Community Projects Manager, Joyce Murdoch.

We are pleased to announce that we have a new addition of our Board of Trustees. The appointment of Cathy Warner, our Memory Café Co-ordinator, was approved at our Board meeting on June 19 2023. Cathy brings a wealth of experience of working with wellbeing and health services commissioners in Warrington and in the development of policies and procedures.

We have developed a marketing plan for our Community Projects to ensure that Hub projects are recognisable to the community and each now has its own flier that fits into the overall format. We are using the new format for all marketing in local press, on village notice boards and online. We are also in the process of building a new website for the Hub.

3. Financial Review

The total income for the year was £117,461 which was comprised of £55,362 in grants (mainly from Reaching Communities), £40,845 in donated time by volunteers and providers of professional services, £5,547 in donations and grants & donations and £15,707 from the counselling service, sundry income and transfers/profit from subsidiaries.

Total expenditure was £115,873 which comprised £49,838 in salaries and support costs, £24,128 in direct projects costs, £22,822 in governance and related costs and £19,085 in office overheads and marketing.

The overall surplus for the year was £1,588.

4. Activities To-date in 2024

We produced our first annual report on the Reaching Communities project early in April and discussed it at a meeting with our National Lottery Projects Officer later that month. She was very pleased with the progress made and we have agreed the budget for this year which is very similar to the original total annual budget but with some changes to the amounts allocated to the various funding categories.

Progress on our projects this year has been as follows:

Memory Café continues to be a very popular project, with 45 participants and carers now registered. Recent themes have included Springtime, during which participants planted sunflowers and decorated pots, an Easter card making session that was led by one of our carers, St George's Day activities and a social/board games afternoon. Gentle seated exercises and singing are regular features in every session, and we continue to have a Carer's Table on the 4th Wednesday of each month to give carers a space to chat among themselves or receive advice from agencies such as Warrington Disability Partnership and the Dementia Network.

The success of the project has also thrown up a challenge, in that we are sometimes struggling to have enough volunteers available to run sessions safely. We had to cancel one of the April groups because we simply didn't have enough people to run it. Our Volunteer Coordinator is focusing on this issue and has recently recruited a new helper but we do need more volunteers for this group.

Singing for the Brain was two years old in March and the group has gone from strength to strength over the past year. They usually meet in the Sanctuary Café, and many participants choose to have lunch in the Café first so it is a real social occasion. The atmosphere when everyone is singing is so positive and joyful and the organiser's enthusiasm is truly infectious.

Counselling: Three new counsellors have been recruited to replace those who have left us for personal/family reasons or to pursue other work. The waiting list for clients has been reduced so that people are not having to wait as long for appointments. We are concentrating on supporting people who live or work within our catchment area and we are signposting those who live further afield to services which operate elsewhere in Warrington. The vestry in the United Reformed Church is being used for face-to-face consultations as it provides a small and private space for the discussions.

Digital Café continues to meet each week in the Library, providing help and support for older people who are struggling with any aspect of IT. Some people come in as a one-off visit while many others return week on week. Participants are always warmly welcomed and offered a hot drink and some cake to put them at ease, and the volunteers work patiently with people to help them overcome the issues they are facing. The monthly tutorial sessions led by volunteers are still proving popular. Recent topics have included using the internet safely and playing Bridge online.

Lymm Environmental Action Forum (LEAF) has participated with stalls at two Lymm Festival events: the Food Fest in the village on 20 June and the Family Fair at Statham Primary School on 29 June. The focus of both was on waste reduction, recycling and reuse and activities included a quiz on food waste which proved very popular and informative for both adults and children. LEAF has undertaken an on-line survey to assess awareness of the organisation and to identify priority topics for future activities. A total of 66 responses have been received. The results show high awareness of LEAF and the most important topics for the future were considered to be waste reduction & recycling, energy efficiency, enhancement of the natural environment and renewable energy technologies. A number of other suggestions for LEAF activities were suggested and over half the respondents were interested in being kept informed about LEAF and/or being involved in volunteering.

LEAF has researched and funded 17 books on environmental topics which are now available for loan from Lymm Library.

LEAF will be running a series of energy advice sessions in the autumn and will build on the experience of using the thermal camera by purchasing a second camera and organising further training for LEAF members and users. LEAF is currently looking in to the potential to set-up a Repair Café based on the model which has been operating successfully in Birchwood for a few years.

LymmPaC (Lymm Parents and Carers): The Wednesday morning group continues to meet weekly during term time and has a small number of participants, but the impact on those people is powerful. We are looking at different ways in which to make more parents aware of the group and will be working closely with PTAs in all of the local primary schools from September. We will also approach the Council to ensure that we are on their list of organisations to which residents can be signposted. We have tried to offer an evening session on the first Tuesday of each month in response to feedback from the community that some parents work full time and are unable to attend daytime sessions. However, it has proved difficult to attract people to these sessions so we are considering alternatives.

The Lymm Companions (TLC): It has taken a lot of time and effort to get this project going but we are starting to see some very positive results. We are currently supporting one lady in her 80s who has dementia, lives alone and has no family to attend Memory Café and Singing for the Brain. This has made a huge difference to her life – she is far more engaged with other people and is thoroughly enjoying her friendship with the TLC volunteer. We are also supporting a gentleman who is 98 years old and housebound. He has two 15-minute carer visits per day but apart from that he sees very few people. He uses a wheelchair and is now saying that he would like to leave his house with his TLC volunteer to go along the resurfaced part of the Trans Pennine Trail, which will make a huge difference to him in the summer months.

New Initiatives: Potential areas for new initiatives have been identified following the community consultation events earlier this year which included an opportunity during Lymm Festival for residents to vote on their priorities.

The main initiative to emerge from this process is the idea of running regular drop-in advice clinics on a range of topics including finance, legal, health and the environment. This could include working with the Council's Talking Points initiative which provides places people can go to get friendly, face-to-face information, support and guidance. We

are also considering the potential for the Hub to act as a central point for promoting and providing information on the wide range of social groups and clubs which are operating in Lymm and the surrounding area, especially those that focus on the more vulnerable and isolated members of the community.

Volunteers: Our Volunteer Coordinator has produced a comprehensive handbook for volunteers and has developed a new induction process which includes a role description. She has also produced a handbook and role description for project leads. She meets all new volunteers and is in the process of meeting all our existing volunteers to discuss their roles and how we can support them in the future.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

| | Note | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 £ |
|--------------------------------------|------|----------------------------|--------------------------|--------------------------|-----------------|
| Income and endowments | | | | | |
| Donations and grants | 5 | 83,860 | 17,894 | 101,754 | 51,580 |
| Charitable activities | 6 | 15,075 | – | 15,075 | 3750 |
| Other trading activities | 7 | 632 | - | 632 | 697 |
| Total income | | <u>99,567</u> | <u>17,894</u> | <u>117,461</u> | <u>56,027</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | (51,264) | (15,851) | (67,115) | (58,628) |
| Other expenditure | 10 | (41,733) | (7025) | (48,758) | (16,128) |
| Total expenditure | | <u>(92,997)</u> | <u>(22,876)</u> | <u>(115,873)</u> | <u>(74,756)</u> |
| Net income | | <u>6,570</u> | <u>(4,982)</u> | <u>1,588</u> | <u>(18,729)</u> |
| Net movement in funds | | 6,570 | (4,982) | 1,588 | (18,729) |
| Reconciliation of funds | | | | | |
| Transfers between funds | | (8,277) | 8,277 | | |
| Total funds b/forward | | 17,514 | 14,373 | 31,887 | 50,616 |
| Total funds carried forward | | <u>15,807</u> | <u>17,668</u> | <u>33,475</u> | <u>31,887</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 13 | 8,960 | 8,960 |
| Investments | | | |
| | | <u>8,960</u> | <u>8,960</u> |
| Current assets | | | |
| Cash at bank and in hand | | 19,171 | 4,146 |
| Debtors | | | |
| Amounts owed by group companies | | 44,630 | 39,852 |
| Other Debtors | | 500 | 500 |
| Creditors: amounts falling due within one year | | | |
| Amounts owed to group companies | | | 1,671 |
| Accruals | | 38,251 | 19,900 |
| PAYE & Wages | | <u>1,535</u> | |
| Net current asset | | <u>24,515</u> | <u>22,927</u> |
| Total assets less current liabilities | | <u>33,475</u> | <u>31,887</u> |
| Funds of the charity | | | |
| Unrestricted funds | | 15,807 | 17,514 |
| Restricted funds | | <u>17,668</u> | <u>14,373</u> |
| Total charity funds | 14 | <u>33,475</u> | <u>31,887</u> |

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18th September 2024, and are signed on behalf of the board by:



Mr R Pearce
Trustee

The notes on pages 11 to 19 form part of these financial statements.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 16, Hamilton Davies House, 117 Liverpool Road, M44 5BG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

The company is limited by guarantee. Each member is liable to make a contribution of £10 in the event of the company being wound up.

5. Donations and Grants

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 1,061 | 4,486 | 5,547 |
| Grants | | | |
| Grants receivable (Reaching Communities, Lymm Parish Council, Warrington BC) | 53,578 | 1,784 | 55,362 |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Other donations and legacies | | | |
| Exceptional income from donated time | 29,221 | 11,624 | 40,845 |
| | <u>83,860</u> | <u>17,894</u> | <u>101,754</u> |
| | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Donations | | | |
| Donations | 408 | 6,651 | 7,059 |
| Grants | | | |
| Grants receivable | | 8,567 | 8,567 |
| Other donations and legacies | | | |
| Exceptional income from donations | 17,712 | 18,242 | 33,594 |
| | <u>18,120</u> | <u>33,460</u> | <u>51,580</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| Counselling services | 1,070 | 1,070 | 1,070 | 1,320 |
| Profit from subsidiary and charges to subsidiaries | <u>14,005</u> | <u>14,005</u> | <u>14,005</u> | <u>2,430</u> |

7. Other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Other sundry income | <u>632</u> | <u>632</u> | <u>—</u> | <u>697</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Memory Cafe | | 6,765 | 6,765 |
| Leave No One Behind | | 396 | 396 |
| IT4All | | 8,575 | 8,575 |
| Co-ordinator's costs | | 2,290 | 2,290 |
| Leaf | | 4,153 | 4,153 |
| Garden project | | 1,949 | 1,949 |
| Support Costs | 20,165 | | 20,165 |
| | <u>20,165</u> | <u>24,128</u> | <u>44,293</u> |

9 Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Governance costs £ | Total funds 2023 £ | Total fund 2022 £ |
|-----|---|-------------------------------------|--------------------------|--------------------------|-------------------------|
| | | | | | 15,912 |
| .57 | <u>6,375</u> | <u></u> | <u>16,447</u> | <u>22,822</u> | <u>15,212</u> |

10. Other expenditure

| | Unrestricted Funds £ | Restricted Funds £ |
|--------------------------|----------------------------|--------------------------|
| Rent and Service Charges | 10,543 | |
| Insurance | 491 | |
| Office expenses | 418 | |
| Memory Café | | 7,025 |
| Marketing | 572 | |
| Just giving | 36 | |
| Ukraine | | |
| Software | | |
| Salaries | 29,673 | |
| | <u>41,733</u> | <u>7,025</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| The average head count of employees during the year was | 3 | 3 |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12 Trustee remuneration and expenses

No remuneration was paid to any trustee in the year.

No expenses were paid to any trustee in the year.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Tangible fixed assets

| | Tenant's Additions £ |
|--|----------------------------|
| Cost | |
| At 1 January 2023 | 8,960 |
| | — |
| At 31 December 2022 | <u>8,960</u> |
| Depreciation | |
| At 1 January 2023 and 31 December 2023 | — |
| Carrying amount | |
| At 31 December 2023 | <u>8,960</u> |
| At 31 December 2022 | <u>8,960</u> |

14. Analysis of charitable funds

Unrestricted funds

| | At 1 January 20 23 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2023 £ |
|---------------|-------------------------------|---------------|------------------|----------------|--------------------------------|
| General funds | 17,514 | 99,567 | (92,997) | (8,277) | 15,807 |
| | <u>17,514</u> | <u>99,567</u> | <u>(92,997)</u> | <u>(8,277)</u> | <u>15,807</u> |

| | At 1 January 20 22 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2022 £ |
|---------------|-------------------------------|---------------|------------------|----------------|--------------------------------|
| General funds | 29,699 | 22,567 | (34,752) | — | 17,514 |
| | <u>29,699</u> | <u>22,567</u> | <u>(34,752)</u> | <u>—</u> | <u>17,514</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 January 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2023 £ |
|---------------------|---------------------------|---------------|------------------|----------------|--------------------------------|
| Leave No One behind | | 200 | 396 | 196 | |
| Covid Grant | 1,551 | | | (196) | 1,355 |
| Memory Cafe | 4,155 | 2,610 | 6,765 | | |
| IT4All | 8,010 | 7,763 | 8,575 | | 7,198 |
| Kick Start | | | | | |
| Leaf | 4,189 | 5,747 | 4153 | | 5,783 |
| Co-Ordinator Costs | 2,290 | | 2290 | | |
| Ukraine | 1,894 | | | | 1,894 |
| Garden Project | 1,813 | 1,574 | 1,949 | | 1,438 |
| | <u>23,902</u> | <u>17,894</u> | <u>24,128</u> | | <u>17,668</u> |

| | At 1 January 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2022 £ |
|---------------------|---------------------------|---------------|------------------|----------------|------------------------|
| Leave No One behind | 220 | 1,011 | 2,900 | 1,669 | |
| Covid Grant | 3,220 | | | (1669) | 1,551 |
| Memory Cafe | | 6,605 | 2,450 | | 4,155 |
| IT 4 All | 7,492 | 7,579 | 7,061 | | 8,010 |
| Garden Project | | 2,930 | 1,117 | | 1,813 |
| Ukraine | | 4,499 | 2,605 | | 1,894 |
| Leaf | | 4075 | -114 | | 4,189 |
| Kick Start | | 4,809 | 4,809 | | |
| Co-Ordinator Costs | 9,985 | | 7,695 | | 2,290 |
| | <u>20,917</u> | <u>31,508</u> | <u>28523</u> | | <u>23,902</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 8,960 | | 8,960 |
| Current assets | 46,633 | 17,668 | 64,301 |
| Creditors less than 1 year | 39,786 | | 39,786 |
| Net assets | <u>15,807</u> | <u>17,668</u> | <u>33,475</u> |

| | Unrestricted Funds £, | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|-----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 8,960 | | 8,960 |
| Current assets | 20,956 | 23,902 | 49,108 |
| Creditors less than 1 year | 21,571 | | 21,571 |
| Net assets | <u>7,985</u> | <u>23,902</u> | <u>31,887</u> |

COMPANY REGISTRATION NUMBER: 08441190
CHARITY REGISTRATION NUMBER: 1181812

The Lymm Sanctuary Hub Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

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| Trustees' Annual Report provided separately | 2 |
| Statement of financial activities (including income and expenditure account) | 9 |
| Statement of financial position | 10 |
| Notes to the financial statements | 11 |

Trustees' Annual Report

Year Ending 31 December 2023

1. Objectives and Activities

Lymm Sanctuary Hub (LSH), based in the Lymm Library Annexe, provides a range of community services to local people, including those with special needs, the young, elderly and vulnerable. Our charitable objects are to promote any charitable purpose for the benefit of the community as the trustees see fit in particular but not exclusively by the following means:

- To provide information and advice to people in need, especially the elderly, through a drop-in centre and workshops, designed to cover all areas of need that they may face.
- To provide an affordable counselling service for those with mental health and relational issues and support to those with dementia.
- To provide a mentoring and tuition service for young people and adults.
- To provide a support network and services for young families, particularly those new to the village and those without local family support, and to those who find themselves isolated after breakdown in family relationships.
- To provide financial counselling and advice services to those struggling with their finances and those in debt.

LSH has two operating subsidiaries:

- Lymm Business Centre Ltd (Reg. No. 11480852) provides affordable office space and hot-desking, event/meeting room space and business support services from its base on first floor of the Lymm Library Annexe.
- Sanctuary Café Lymm CIC (Reg. No. 11861482) is an ecumenical, community-based initiative, supported by the churches in the Lymm area, which provides high quality food, drinks and cakes at reasonable prices and also selling books, cards and gifts. It is based in the Lymm United Reformed Church Hall adjacent to the Lymm Library.

2. Achievements and performance in 2023

Setting up two new projects (LymmPaC and TLC).

Running community engagement events; raising awareness of the support we provide in the community, resulting in new participants and volunteers in a number of our projects

Increasing participation in most of our projects; we have helped 202 people in our six core projects, plus a further 224 in our collaborative project.

Increasing our volunteer base to 45.

Appointing two part time staff: Volunteer Coordinator and Community Projects Administrator.

Reviewing our Policies and Procedures to ensure that are robust and fit for purpose in order to support our project participants, volunteers and staff.

Appointing new Project Leads for three of our projects and ensuring that they are trained in safeguarding procedures and Hub policies.

Setting up DBS checking for volunteers, plus safer recruitment and induction procedures.

Creating a Volunteer Handbook and Project Lead handbook

We were delighted to learn at the start of the year that we were successful with our Reaching Communities funding application for our community activities. This has provided a grant of £53,578 for 2023 towards the costs of employing new staff (see below), site expenses and project costs. Further grant funding will be provided for the following two years. Our Community Projects Manager has introduced a system to record project information to enable us to report on project activities including the numbers of beneficiaries and volunteers, outputs and benefits achieved.

Our projects, which have been running for a few years, continue to go well:

Memory Café: Sessions follow the same pattern each time so that the routine is familiar for our guests. They include some gentle chair based physical movement, some singing and some group activities that encourage discussion. From talking to people at regular Café sessions, we know that they are seen as fun, enjoyable and stimulating. We asked carers, supporters and volunteers to respond to a survey about what motivates them to come to Memory Café, and what impact the sessions have on them and on those whom they support. The feedback is summarised in our annual report to the National Lottery's Reaching Communities Fund.

Once a month a Carers Table is set up during the meeting. Volunteers work with those living with dementia to allow carers to sit in a different part of the space (though still in the same room). Speakers are often invited to the Carer's Table– they have included people from Warrington Disability Partnership who have offered advice on a range of topics, energy advisers, the Warrington Dementia Network and local care agencies. When there is no speaker, carers are encouraged just to sit together and chat, sharing experiences and advice at peer level.

Singing for the Brain: This group alternates with Memory Café on Wednesday afternoons and most of its members attend both sessions. It is held in the Sanctuary Café and we find that participants often arrive early so that they can have lunch in the Café before the singing starts. An unexpected bonus is that some regular customers of the Café are now coming along to join in sessions because they are so much fun! It's not unusual to find pre-school children dancing and people of all ages playing tambourines during our meetings, which gives the group a real community feel.

When there are 5 Wednesdays in the month, we use the 5th week for volunteer training as neither group runs, however many of our members still meet in the Café for lunch and a chat.

Digital Café: Digital Café has been extremely popular with the local community. Problems range from people having devices that are too old to support current technology (in which case we help people to research suitable replacements), using devices that are full of unnecessary data (in which case we help them to get rid of redundant files and apps so that their devices work faster and more efficiently), learning basic functions from scratch, helping people to log on to internet banking and exploring the reasons why they are not able to achieve what they want from their devices. During 2023, we have been running monthly tutorial groups for anybody who wants to explore particular areas in more depth. Subjects have included using maps, comparison price websites, listening to music, shopping online, internet security, social media and speed-up your laptop.

Counselling: The Counselling Service is very popular and well used. Clients can self-refer, and once assessed, they simply wait for a Counsellor to become available. They are generally offered an initial block of 8 sessions, but this may be extended if appropriate. In 2023, the number of clients seen by the service was lower than anticipated because some of the volunteer counsellors either reduced their availability due to personal circumstances or left once their 100 hours was completed. This resulted in new clients having to wait long times for their appointments. To combat this, the Counselling Service is running a rolling programme of volunteer recruitment each November and February which is proving successful in reducing waiting lists. The

Project Lead worked hard to get all of the relevant policies and procedures in place during the year, as well as digitizing the system used by the counsellors.

Lymm Parents & Carers (LymmPac): This initiative started in March 2023 and it provides peer support in a safe, non-judgemental space where parents can offer advice and share experiences. LymmPac meets weekly during term time and has a small group of core participants, but its impact on members has been significant. We have received feedback from some parents who are keen to attend sessions but are unable to do so during the working day. Hence, we tried to organise an evening group with the aim of meeting once a month. However, it has proved difficult to attract sufficient numbers so we are re-assessing how to proceed with this aspect of the initiative.

The Lymm Companions (TLC): This is a befriending scheme to support members of our community who are particularly vulnerable and isolated by offering weekly contact and spotting areas of concern before they develop to crisis point. In May 2023, we started a pilot project so that we could identify need, work with familiar and experienced volunteers and develop policies and procedures. We have received advice from the Good Neighbours Scheme in Warrington and the Reach Family Project in Bolton. The project is run in accordance with the Lymm Sanctuary Hub's Safeguarding Policy and Procedures and all the volunteers are DBS checked. During the year, we recruited a cohort of 11 volunteers to provide the support and started the process of identifying members of the community who could benefit from the service.

Lymm Environmental Action Forum (LEAF): The Hub provides administration and marketing support to this initiative which provides information and advice to help local residents and businesses to reduce their carbon footprints and improve the environment in Lymm. Topics include energy efficiency, renewable energy, waste reduction, reuse and recycling, sustainable transport, local food, the natural environment and ethical finance. Since the cost-of-living crisis really took hold in 2023, LEAF has been active in offering advice to residents on understanding and reducing their energy bills. Towards the end of last year, LEAF invested in a thermal imaging camera which residents have borrowed to successfully identify cold spots in their homes.

Lymm Community Garden: During last year, the Lymm Tree sleeve was changed to commemorate Easter, the Coronation and Remembrance Day. Large wooden raised planters were constructed, lined, filled with compost and planted with shrubs and flowers to create displays in time for the Coronation and throughout the summer. A rain water collection system was installed to provide water on site. A patio area has been constructed and a border display has been planted. More work will include a corner planter which will have an environmental theme, gravel and small planters along the front wall of the library to go with the bench seating and information plaques on the front of planters covering topics such as recycling, edible plants/growing and the memorial display.

Staffing and Other Activities

Two new community project posts were advertised and filled. Both roles are part time and both successful candidates live in the village. Ceri Chamberlain is our new Volunteer Co-ordinator and started work with us in June and Sally Mbousia, our Administration Assistant, started in July. Ceri and Sally will support the regular project sessions in the Hub, the Church and the Café. Both posts are funded by the Reaching Communities grant and are managed by the Community Projects Manager, Joyce Murdoch.

We are pleased to announce that we have a new addition of our Board of Trustees. The appointment of Cathy Warner, our Memory Café Co-ordinator, was approved at our Board meeting on June 19 2023. Cathy brings a wealth of experience of working with wellbeing and health services commissioners in Warrington and in the development of policies and procedures.

We have developed a marketing plan for our Community Projects to ensure that Hub projects are recognisable to the community and each now has its own flier that fits into the overall format. We are using the new format for all marketing in local press, on village notice boards and online. We are also in the process of building a new website for the Hub.

3. Financial Review

The total income for the year was £117,461 which was comprised of £55,362 in grants (mainly from Reaching Communities), £40,845 in donated time by volunteers and providers of professional services, £5,547 in donations and grants & donations and £15,707 from the counselling service, sundry income and transfers/profit from subsidiaries.

Total expenditure was £115,873 which comprised £49,838 in salaries and support costs, £24,128 in direct projects costs, £22,822 in governance and related costs and £19,085 in office overheads and marketing.

The overall surplus for the year was £1,588.

4. Activities To-date in 2024

We produced our first annual report on the Reaching Communities project early in April and discussed it at a meeting with our National Lottery Projects Officer later that month. She was very pleased with the progress made and we have agreed the budget for this year which is very similar to the original total annual budget but with some changes to the amounts allocated to the various funding categories.

Progress on our projects this year has been as follows:

Memory Café continues to be a very popular project, with 45 participants and carers now registered. Recent themes have included Springtime, during which participants planted sunflowers and decorated pots, an Easter card making session that was led by one of our carers, St George's Day activities and a social/board games afternoon. Gentle seated exercises and singing are regular features in every session, and we continue to have a Carer's Table on the 4th Wednesday of each month to give carers a space to chat among themselves or receive advice from agencies such as Warrington Disability Partnership and the Dementia Network.

The success of the project has also thrown up a challenge, in that we are sometimes struggling to have enough volunteers available to run sessions safely. We had to cancel one of the April groups because we simply didn't have enough people to run it. Our Volunteer Coordinator is focusing on this issue and has recently recruited a new helper but we do need more volunteers for this group.

Singing for the Brain was two years old in March and the group has gone from strength to strength over the past year. They usually meet in the Sanctuary Café, and many participants choose to have lunch in the Café first so it is a real social occasion. The atmosphere when everyone is singing is so positive and joyful and the organiser's enthusiasm is truly infectious.

Counselling: Three new counsellors have been recruited to replace those who have left us for personal/family reasons or to pursue other work. The waiting list for clients has been reduced so that people are not having to wait as long for appointments. We are concentrating on supporting people who live or work within our catchment area and we are signposting those who live further afield to services which operate elsewhere in Warrington. The vestry in the United Reformed Church is being used for face-to-face consultations as it provides a small and private space for the discussions.

Digital Café continues to meet each week in the Library, providing help and support for older people who are struggling with any aspect of IT. Some people come in as a one-off visit while many others return week on week. Participants are always warmly welcomed and offered a hot drink and some cake to put them at ease, and the volunteers work patiently with people to help them overcome the issues they are facing. The monthly tutorial sessions led by volunteers are still proving popular. Recent topics have included using the internet safely and playing Bridge online.

Lymm Environmental Action Forum (LEAF) has participated with stalls at two Lymm Festival events: the Food Fest in the village on 20 June and the Family Fair at Statham Primary School on 29 June. The focus of both was on waste reduction, recycling and reuse and activities included a quiz on food waste which proved very popular and informative for both adults and children. LEAF has undertaken an on-line survey to assess awareness of the organisation and to identify priority topics for future activities. A total of 66 responses have been received. The results show high awareness of LEAF and the most important topics for the future were considered to be waste reduction & recycling, energy efficiency, enhancement of the natural environment and renewable energy technologies. A number of other suggestions for LEAF activities were suggested and over half the respondents were interested in being kept informed about LEAF and/or being involved in volunteering.

LEAF has researched and funded 17 books on environmental topics which are now available for loan from Lymm Library.

LEAF will be running a series of energy advice sessions in the autumn and will build on the experience of using the thermal camera by purchasing a second camera and organising further training for LEAF members and users. LEAF is currently looking in to the potential to set-up a Repair Café based on the model which has been operating successfully in Birchwood for a few years.

LymmPaC (Lymm Parents and Carers): The Wednesday morning group continues to meet weekly during term time and has a small number of participants, but the impact on those people is powerful. We are looking at different ways in which to make more parents aware of the group and will be working closely with PTAs in all of the local primary schools from September. We will also approach the Council to ensure that we are on their list of organisations to which residents can be signposted. We have tried to offer an evening session on the first Tuesday of each month in response to feedback from the community that some parents work full time and are unable to attend daytime sessions. However, it has proved difficult to attract people to these sessions so we are considering alternatives.

The Lymm Companions (TLC): It has taken a lot of time and effort to get this project going but we are starting to see some very positive results. We are currently supporting one lady in her 80s who has dementia, lives alone and has no family to attend Memory Café and Singing for the Brain. This has made a huge difference to her life – she is far more engaged with other people and is thoroughly enjoying her friendship with the TLC volunteer. We are also supporting a gentleman who is 98 years old and housebound. He has two 15-minute carer visits per day but apart from that he sees very few people. He uses a wheelchair and is now saying that he would like to leave his house with his TLC volunteer to go along the resurfaced part of the Trans Pennine Trail, which will make a huge difference to him in the summer months.

New Initiatives: Potential areas for new initiatives have been identified following the community consultation events earlier this year which included an opportunity during Lymm Festival for residents to vote on their priorities.

The main initiative to emerge from this process is the idea of running regular drop-in advice clinics on a range of topics including finance, legal, health and the environment. This could include working with the Council's Talking Points initiative which provides places people can go to get friendly, face-to-face information, support and guidance. We

are also considering the potential for the Hub to act as a central point for promoting and providing information on the wide range of social groups and clubs which are operating in Lymm and the surrounding area, especially those that focus on the more vulnerable and isolated members of the community.

Volunteers: Our Volunteer Coordinator has produced a comprehensive handbook for volunteers and has developed a new induction process which includes a role description. She has also produced a handbook and role description for project leads. She meets all new volunteers and is in the process of meeting all our existing volunteers to discuss their roles and how we can support them in the future.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

| | Note | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ | 2022 £ |
|--------------------------------------|------|----------------------------|--------------------------|--------------------------|-----------------|
| Income and endowments | | | | | |
| Donations and grants | 5 | 83,860 | 17,894 | 101,754 | 51,580 |
| Charitable activities | 6 | 15,075 | – | 15,075 | 3750 |
| Other trading activities | 7 | 632 | - | 632 | 697 |
| Total income | | <u>99,567</u> | <u>17,894</u> | <u>117,461</u> | <u>56,027</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | (51,264) | (15,851) | (67,115) | (58,628) |
| Other expenditure | 10 | (41,733) | (7025) | (48,758) | (16,128) |
| Total expenditure | | <u>(92,997)</u> | <u>(22,876)</u> | <u>(115,873)</u> | <u>(74,756)</u> |
| Net income | | <u>6,570</u> | <u>(4,982)</u> | <u>1,588</u> | <u>(18,729)</u> |
| Net movement in funds | | <u>6,570</u> | <u>(4,982)</u> | <u>1,588</u> | <u>(18,729)</u> |
| Reconciliation of funds | | | | | |
| Transfers between funds | | (8,277) | 8,277 | | |
| Total funds b/forward | | <u>17,514</u> | <u>14,373</u> | <u>31,887</u> | <u>50,616</u> |
| Total funds carried forward | | <u>15,807</u> | <u>17,668</u> | <u>33,475</u> | <u>31,887</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 13 | 8,960 | 8,960 |
| Investments | | | |
| | | <u>8,960</u> | <u>8,960</u> |
| Current assets | | | |
| Cash at bank and in hand | | 19,171 | 4,146 |
| Debtors | | | |
| Amounts owed by group companies | | 44,630 | 39,852 |
| Other Debtors | | 500 | 500 |
| Creditors: amounts falling due within one year | | | |
| Amounts owed to group companies | | | 1,671 |
| Accruals | | 38,251 | 19,900 |
| PAYE & Wages | | 1,535 | |
| Net current asset | | <u>24,515</u> | <u>22,927</u> |
| Total assets less current liabilities | | <u>33,475</u> | <u>31,887</u> |
| Funds of the charity | | | |
| Unrestricted funds | | 15,807 | 17,514 |
| Restricted funds | | 17,668 | 14,373 |
| Total charity funds | 14 | <u>33,475</u> | <u>31,887</u> |

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18th September 2024, and are signed on behalf of the board by:



Mr R Pearce
Trustee

The notes on pages 11 to 19 form part of these financial statements.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Office 16, Hamilton Davies House, 117 Liverpool Road, M44 5BG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Limited by guarantee

The company is limited by guarantee. Each member is liable to make a contribution of £10 in the event of the company being wound up.

5. Donations and Grants

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 1,061 | 4,486 | 5,547 |
| Grants | | | |
| Grants receivable (Reaching Communities, Lymm Parish Council, Warrington BC) | 53,578 | 1,784 | 55,362 |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|
| Other donations and legacies | | | |
| Exceptional income from donated time | 29,221 | 11,624 | 40,845 |
| | <u>83,860</u> | <u>17,894</u> | <u>101,754</u> |
| | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Donations | | | |
| Donations | 408 | 6,651 | 7,059 |
| Grants | | | |
| Grants receivable | | 8,567 | 8,567 |
| Other donations and legacies | | | |
| Exceptional income from donations | 17,712 | 18,242 | 33,594 |
| | <u>18,120</u> | <u>33,460</u> | <u>51,580</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| Counselling services | 1,070 | 1,070 | 1,070 | 1,320 |
| Profit from subsidiary and charges to subsidiaries | <u>14,005</u> | <u>14,005</u> | <u>14,005</u> | <u>2,430</u> |

7. Other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Other sundry income | <u>632</u> | <u>632</u> | <u>—</u> | <u>697</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Memory Cafe | | 6,765 | 6,765 |
| Leave No One Behind | | 396 | 396 |
| IT4All | | 8,575 | 8,575 |
| Co-ordinator's costs | | 2,290 | 2,290 |
| Leaf | | 4,153 | 4,153 |
| Garden project | | 1,949 | 1,949 |
| Support Costs | 20,165 | | 20,165 |
| | <u>20,165</u> | <u>24,128</u> | <u>44,293</u> |

9 Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Grant funding of activities £ | Governance costs £ | Total funds 2023 £ | Total fund 2022 £ |
|-----|---|-------------------------------------|--------------------------|--------------------------|-------------------------|
| | | | | | 15,912 |
| .57 | <u>6,375</u> | <u></u> | <u>16,447</u> | <u>22,822</u> | <u>15,212</u> |

10. Other expenditure

| | Unrestricted Funds £ | Restricted Funds £ |
|--------------------------|----------------------------|--------------------------|
| Rent and Service Charges | 10,543 | |
| Insurance | 491 | |
| Office expenses | 418 | |
| Memory Café | | 7,025 |
| Marketing | 572 | |
| Just giving | 36 | |
| Ukraine | | |
| Software | | |
| Salaries | 29,673 | |
| | <u>41,733</u> | <u>7,025</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| The average head count of employees during the year was | 3 | 3 |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12 Trustee remuneration and expenses

No remuneration was paid to any trustee in the year.

No expenses were paid to any trustee in the year.

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Tangible fixed assets

| | Tenant's Additions £ |
|--|----------------------------|
| Cost | |
| At 1 January 2023 | 8,960 |
| | — |
| At 31 December 2022 | <u>8,960</u> |
| Depreciation | |
| At 1 January 2023 and 31 December 2023 | — |
| Carrying amount | |
| At 31 December 2023 | <u>8,960</u> |
| At 31 December 2022 | <u>8,960</u> |

14. Analysis of charitable funds

Unrestricted funds

| | At 1 January 20 23 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2023 £ |
|---------------|-------------------------------|---------------|------------------|----------------|--------------------------------|
| General funds | 17,514 | 99,567 | (92,997) | (8,277) | 15,807 |
| | <u>17,514</u> | <u>99,567</u> | <u>(92,997)</u> | <u>(8,277)</u> | <u>15,807</u> |

| | At 1 January 20 22 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2022 £ |
|---------------|-------------------------------|---------------|------------------|----------------|--------------------------------|
| General funds | 29,699 | 22,567 | (34,752) | — | 17,514 |
| | <u>29,699</u> | <u>22,567</u> | <u>(34,752)</u> | <u>—</u> | <u>17,514</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 January 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 December 2023 £ |
|---------------------|---------------------------|---------------|------------------|----------------|--------------------------------|
| Leave No One behind | | 200 | 396 | 196 | |
| Covid Grant | 1,551 | | | (196) | 1,355 |
| Memory Cafe | 4,155 | 2,610 | 6,765 | | |
| IT4All | 8,010 | 7,763 | 8,575 | | 7,198 |
| Kick Start | | | | | |
| Leaf | 4,189 | 5,747 | 4153 | | 5,783 |
| Co-Ordinator Costs | 2,290 | | 2290 | | |
| Ukraine | 1,894 | | | | 1,894 |
| Garden Project | 1,813 | 1,574 | 1,949 | | 1,438 |
| | <u>23,902</u> | <u>17,894</u> | <u>24,128</u> | | <u>17,668</u> |

| | At 1 January 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2022 £ |
|---------------------|---------------------------|---------------|------------------|----------------|------------------------|
| Leave No One behind | 220 | 1,011 | 2,900 | 1,669 | |
| Covid Grant | 3,220 | | | (1669) | 1,551 |
| Memory Cafe | | 6,605 | 2,450 | | 4,155 |
| IT 4 All | 7,492 | 7,579 | 7,061 | | 8,010 |
| Garden Project | | 2,930 | 1,117 | | 1,813 |
| Ukraine | | 4,499 | 2,605 | | 1,894 |
| Leaf | | 4075 | -114 | | 4,189 |
| Kick Start | | 4,809 | 4,809 | | |
| Co-Ordinator Costs | 9,985 | | 7,695 | | 2,290 |
| | <u>20,917</u> | <u>31,508</u> | <u>28523</u> | | <u>23,902</u> |

The Lymm Sanctuary Hub Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 8,960 | | 8,960 |
| Current assets | 46,633 | 17,668 | 64,301 |
| Creditors less than 1 year | 39,786 | | 39,786 |
| Net assets | <u>15,807</u> | <u>17,668</u> | <u>33,475</u> |

| | Unrestricted Funds £, | Restricted Funds £ | Total Funds 2022 £ |
|----------------------------|-----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 8,960 | | 8,960 |
| Current assets | 20,956 | 23,902 | 49,108 |
| Creditors less than 1 year | 21,571 | | 21,571 |
| Net assets | <u>7,985</u> | <u>23,902</u> | <u>31,887</u> |

Independent Examiner's Report to the Trustees of the Lymm Sanctuary Hub Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended ^{31/12/2023} (date) which are set out on pages 9 to 12

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Signed

Name KENNETH LONG

Relevant professional qualification or body MAAT

Address 2 CHERRY CLOSE, WOOLSTON
WARRINGTON, WIR 4 8LS

Date

16/10/2024