

Company Registration Number - 07300944

The Charity Registration Number is :- 1113885

Vale House Community Centre Ltd

Report and Accounts

31 December 2024

Vale House Community Centre Ltd

Report and accounts for the year ended 31 December 2024

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Vale House Community Centre Ltd

Company Registration Number - 07300944

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Vale House Community Centre Ltd.

The charity is also known by its operating name, Vale House Community Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1113885.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation. The trustees are all individuals

The principal operating address, telephone number, email and web addresses of the charity are:-

Vale Park

Magazine Lane, Wallasey

Merseyside, CH45 1LZ

Telephone 0151 639 1386

Email Address amanda@valekids.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Lindsay Hudson (appointed 6 November 2023)

Amanda Sheridan

Stephen Smith

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Lindsay Hudson (appointed 6 November 2023)

Christine Pritchard (appointed 6 November 2023) (resigned 11 January 2025)

Amanda Sheridan

Stephen Smith

Vale House Community Centre Ltd

Company Registration Number - 07300944

Trustees' Annual Report for the year ended 31 December 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To promote the benefit of the inhabitants of the New Brighton Area without distinction of sex or political, religious or other opinions by associating the Local Authorities voluntary organisations and inhabitants in an effort to advance education and provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants. To co-operate with any local statutory authority in the maintenance and management of such "centre" for activities by the committee and its constituent bodies in furtherance of the above objects.

The main activities undertaken in relation to those purposes during the year.

To provide up to 1000 meals per year to the elderly for those in the New Brighton and surrounding area at a subsidised cost, at the Community Centre Luncheon Club and/or in their own homes. To provide for up to 15 places per day for children aged between 2-4, during term times (including the use of a sensory room) offering a valued service to the local community at a competitive cost. Access a variety of creative art activities to the local community and visitors. Access to the provision of a range of health and well being therapies primarily to those in the local community. Room hire to businesses/charities who offer services primarily for the benefit of local residents. Access to a valued Cafe facility operated by a local business (through a Lease Agreement with the Charity)

The main activities undertaken during the year to further the charity's purpose for the public benefit.

When planning our activities for the year, the Trustees have had regard to the Charity Commissions's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The Childcare service has provided a significant role through increasing the number of children placed, which has also had a beneficial gain to beneficiaries. Increases in recruitment and staff development have also been beneficial to the service.

The Lunch Club, following a successful grant, now operates 2 days per week, which has benefitted residents in the local Community, along with new members encourages to join on an ongoing basis.

Continuation of a highly valued Community Cafe facility provided through the Cafe Roast (a local business)

A refurbished Community Room is offered for a variety of hire arrangements throughout the year", which has brought an improvement in engagement with those in the local Community and allows for greater opportunities for beneficiaries of the Charity.

Vale House Community Centre Ltd

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Trustees' Annual Report for the year ended 31 December 2024

Community Cafe services

The Cafe service remains in place and they have been supported by a successful grant application to feed community members who are struggling with food poverty through a breakfast an after school and a luncheon club.

Several individuals and families across the local Community have benefited from this resource.

Building Repairs and Maintenance

Many of the maintenance works that were scheduled to be undertaken have now been completed, including full renovations of the house toilets, full house gutter replacements, drainage resolution to prevent damp build up and repairs to the Orangery roof.

Grants

Applications continue to be made for grants to support the work carried at at Vale House. Success included capital funding for improvements to the nursery toilet facilities so that the Charity can offer an increased number of places to our Community.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

An increase in Childcare provision has meant that additional staff have been recruited enabling existing staff to have a more balanced workload.

Following the agreement of a new charging basis for hirers of the Community Centre, this provides a fairer system for hirers.

The degree to which the achievements and performance during the year have benefited wider society.

The Lunch Club service has enabled people in the Community to receive healthy, nutritional meals (provided by our Community Cafe Roast) along with having companionship with other people.

Parents/Guardians in the local Community have greater opportunities to place children under their care to receive interactive and specialised childcare services provided by the charity. In addition, the recruitment of additional staff has been made from within the local Community.

The provision of a Community Cafe has offered the wider public the opportunity to have appropriate refreshment, whilst enjoying the views of the surrounding Park.

Provision of a specific "Community Room" along with a Sensory room which have assisted in meeting the needs of individuals, groups, businesses, both locally and further afield.

Provision of the Childcare service has benefited an increased number of families as our ability to expand within the premises and our increase in staff has allowed.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Proposals for new Trustees are made by the Chair after making appropriate enquiries. Appointments are then made by election by the existing board of Trustees

Bankers

NatWest Plc, 31 Wallasey Road, Wallasey, CH45 4NS

Accountants

Matthew Brown, CPFA, Adding Value Consultancy Ltd, Bluecoat Chambers, School Lane, Liverpool, L1 3BX

Vale House Community Centre Ltd

Company Registration Number - 07300944

Trustees' Annual Report for the year ended 31 December 2024

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024 £	2023 £
Net income	42,068	19,958
Unrestricted Revenue Funds available for the general purposes of the charity	104,626	62,558
Total Funds	104,626	62,558

Financial review of the position at the reporting date, 31 December 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees aim to be able to maintain reserves at a range between £35,000-£50,000. At this level of reserves there is adequate comfort that we will be able to maintain our current undertakings.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Matthew Brown
CIPFA
Adding Value Consultancy Ltd
Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Vale House Community Centre Ltd

Company Registration Number - 07300944

Trustees' Annual Report for the year ended 31 December 2024

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

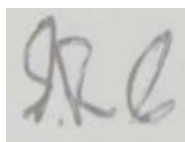
The financial statements are set out on pages 8 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 5 June 2025.

STEPHEN SMITH
Director and Trustee



Vale House Community Centre Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 20 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Vale House Community Centre Ltd

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 December 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Matthew Brown - Independent Examiner

CPFA

Bluecoat Chambers

School Lane

Liverpool

Merseyside

L1 3BX

This report was signed on 5 June 2025

Vale House Community Centre Ltd - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	4,500	106,277	110,777	10,400
Charitable activities	A2	177,953	-	177,953	125,198
Total income	A	182,453	106,277	288,730	135,598
Expenditure on:					
Charitable activities	B2	140,385	106,277	246,662	115,640
Total expenditure	B	140,385	106,277	246,662	115,640
Net income for the year		42,068	-	42,068	19,958
Net income after transfers	A-B-C	42,068	-	42,068	19,958
Net movement in funds		42,068	-	42,068	19,958
Reconciliation of funds:-	E				
Total funds brought forward		62,558	-	62,558	42,600
Total funds carried forward		104,626	-	104,626	62,558

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 12 to 20 form an integral part of these accounts.

Vale House Community Centre Ltd - Statement of Financial Activities for the year ended 31 December 2024

Vale House Community Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	1,000	9,400	10,400
Charitable activities	A2	125,198	-	125,198
Total income	A	<u>126,198</u>	<u>9,400</u>	<u>135,598</u>
Expenditure on:				
Charitable activities	B2	106,240	9,400	115,640
Total expenditure	B	<u>106,240</u>	<u>9,400</u>	<u>115,640</u>
Net gains on investments	B4	-	-	-
Net income for the year		19,958	-	19,958
Transfers between funds	C	-	-	-
Net income after transfers		<u>19,958</u>	<u>-</u>	<u>19,958</u>
Net movement in funds		<u>19,958</u>	<u>-</u>	<u>19,958</u>
Reconciliation of funds:-	E			
Total funds brought forward		42,600	-	42,600
Total funds carried forward		<u>62,558</u>	<u>-</u>	<u>62,558</u>

All activities derive from continuing operations

Vale House Community Centre Ltd - Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	62,558	-	62,558	42,600
Recognised gains and losses before transfers	42,068	-	42,068	19,958
Closing revenue funds	104,626	-	104,626	62,558

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	104,626	-	104,626	62,558

Vale House Community Centre Ltd Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	288,730	135,598
Investment income		
Gross income in the year before exceptional items	288,730	135,598
Gross income in the year	288,730	135,598
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	245,006	114,020
Governance costs	1,656	1,620
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	246,662	115,640
Net income before tax in the financial year	42,068	19,958
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	42,068	19,958
Retained surplus for the financial year	42,068	19,958

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 20 form an integral part of these accounts.

Vale House Community Centre Ltd - Balance Sheet as at 31 December 2024

	Note	SORP Ref	2024 £	2023 £
Current assets		B		
Debtors	10	B2	3,209	2,649
Cash at bank and in hand		B4	111,542	73,864
Total current assets			114,751	76,513
Creditors: amounts falling due within one year	11	C1	(10,125)	(13,955)
Net current assets			104,626	62,558
The total net assets of the charity			104,626	62,558

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	15	D3	104,626	62,558
			104,626	62,558
			-	-
Total charity funds			104,626	62,558

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

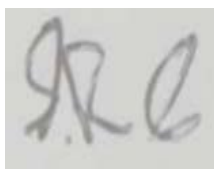
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



STEPHEN SMITH

Trustee

Approved by the board of trustees on 5 June 2025

The notes attached on pages 12 to 20 form an integral part of these accounts.

Vale House Community Centre Ltd

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

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

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

Vale House Community Centre Ltd

Notes to the Accounts for the year ended 31 December 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	1,614	864

6 The contribution of volunteers

The Charity depends on the support of volunteers, which is primarily the 4 Trustees, who have given their time and skills to ensure the continuation of the work of the Charity and increased its financial viability.

7 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	101,577	63,904
Employer's contribution to defined benefit pension schemes	1,614	864
Total salaries, wages and related costs	103,191	64,768
The average number of part time staff employed in the year was	5	5
The average number of full time staff employed in the year was	3	1
The estimated full time equivalent number of all staff employed in the year was	6	4
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	6	4
The estimated full time equivalent number of all staff employed as above	6	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Vale House Community Centre Ltd

Notes to the Accounts for the year ended 31 December 2024

10 Debtors

	2024	2023
	£	£
Trade debtors	3,209	2,649

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,510	2,538
Accruals	5,200	4,921
PAYE, NIC VAT and other taxes	-	302
Other creditors	415	6,194
	10,125	13,955

12 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	62,558	42,600
Surplus after tax for the year	42,068	19,958
At 31 December 2024	104,626	62,558

13 No related party transactions

There were no related party transactions

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	114,751		-	114,751
Current Liabilities	(10,125)	-	-	(10,125)
	104,626	-	-	104,626

At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	76,513	-	-	76,513
Current Liabilities	(13,955)	-	-	(13,955)
	62,558	-	-	62,558

Vale House Community Centre Ltd

Notes to the Accounts for the year ended 31 December 2024

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	62,558	42,068	-	104,626
Total unrestricted and designated funds	62,558	42,068	-	104,626
Total charity funds	62,558	42,068	-	104,626

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024 £	2024 £	2024 £	2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	182,453	(140,385)	-	42,068
Restricted funds:-				
The National Lottery Community Fund	69,886	(69,886)	-	-
Organisations Cost of Living Fund				
Wirral Borough Council Household Support Small Grants	28,791	(28,791)	-	-
Wirral Borough Council Early Years Capital Expansion Grant	7,600	(7,600)	-	-
	288,730	(246,662)	-	42,068

17 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted revenue funds The purpose of these funds is to provide support through the Lunch Club and to create a sensory room.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Vale House Community Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue grants from government and public bodies				
The National Lottery Community Fund Community Organisations	-	69,886	69,886	8,400
Cost of Living Fund				
Wirral Borough Council Household Support Fund Small Grants	-	28,791	28,791	-
Wirral Borough Council Early Years Capital Expansion Grant	-	7,600	7,600	-
Total public sector revenue grants	-	106,277	106,277	8,400

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Prior Year	-	8,400	8,400

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	500	-	500	-
School for Social Entrepreneurs	4,000	-	4,000	1,000
Skipton Building Society	-	-	-	1,000
Total private sector revenue grants	4,500	-	4,500	2,000

Vale House Community Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year		1,000	1,000	2,000	
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	4,500	106,277	110,777	10,400
<i>Prior year</i>		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total Donations, Grants and Legacies	A1	1,000	9,400	10,400	

20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Primary purpose and ancillary trading				
Childcare and Vale kids fees	113,173	-	113,173	83,823
Lunch club	1,732	-	1,732	1,810
Letting of property for charitable	63,048	-	63,048	39,565
Total Primary purpose and ancillary trading	177,953	-	177,953	125,198

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	177,953	-	177,953	125,198
Total from charitable activities A2	177,953	-	177,953	125,198

Vale House Community Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Gross wages and salaries - charitable activities		46,752	54,825	101,577	- 63,904
Defined benefit pension costs - charitable activities		1,614	-	1,614	- 864
Covid meal service food, fuel, materials		-	-	-	- 519
Equipment, food, fuel, volunteer expenses		20,081	30,245	50,326	- 11,066
Food vouchers		-	7,755	7,755	- -
Total direct spending	B2a	68,447	92,825	161,272	76,353
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Equipment, food, fuel, volunteer expenses		2,666	8,400	11,066	-
Total direct spending	B2a	67,953	8,400	76,353	

23 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Reallocated from support costs		36,667	1,000	37,667	- 41,822
Total charitable trading costs		36,667	1,000	37,667	- 41,822

Vale House Community Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>				
Training, welfare and CRB - staff	577	-	577	200
Payroll and pension fees and charges	623	-	623	346
<i>Premises Expenses</i>				
Rates and water charges	4,471	-	4,471	3,541
Light heat and power	20,183	-	20,183	19,170
Premises repairs, renewals and maintenance	36,893	13,452	50,345	8,507
<i>Administrative overheads</i>				
Telephone, fax and internet	613	-	613	535
Subscriptions and licences	847	-	847	-
Equipment expenses	505	-	505	2,479
Advertising and marketing	75	-	75	2
Liability and contents insurance	2,230	-	2,230	1,746
Sundry expenses	265	-	265	111
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	60	-	60	750
Other legal and professional	2,786	-	2,786	280
<i>Financial costs</i>				
Bank charges	154	-	154	-
Support costs before reallocation	70,282	13,452	83,734	37,667
<i>Less support costs reallocated to specific activities</i>				
To charitable trading costs	(36,667)	(1,000)	(37,667)	(41,822)
Total support costs - Current Year	33,615	12,452	46,067	(4,155)

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Vale House Community Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

<i>Prior Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Prior Year Total Funds 2023 £
Administrative overheads			
Equipment expenses	1,479	1,000	2,479
Support costs before reallocation	36,667	1,000	37,667
Total support costs - Prior Year	(5,155)	1,000	(4,155)

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	1,656	-	1,656	1,620
Total Governance costs	1,656	-	1,656	1,620

26 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	68,447	92,825	161,272	76,353
Total charitable trading costs	B2b	36,667	1,000	37,667	41,822
Total support costs	B2d	33,615	12,452	46,067	(4,155)
Total Governance costs	B2e	1,656	-	1,656	1,620
Total charitable expenditure	B2	140,385	106,277	246,662	115,640
<i>Prior Year</i>		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total direct spending	B2a	67,953	8,400	76,353	
Total charitable trading costs	B2b	41,822	-	41,822	
Total Governance costs	B2d	(5,155)	1,000	(4,155)	
Total Governance costs	B2e	1,620	-	1,620	
Total charitable expenditure	B2	106,240	9,400	115,640	