

Company registration number: 07300944
Charity registration number: 1113885

**VALE HOUSE COMMUNITY CENTRE LTD
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Vale House Community Centre Ltd Contents

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Vale House Community Centre Ltd
Company No. 07300944
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

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.

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.

Achievements and Performance

Main Achievements

1) What Went Well in 2025 in Vale Kids (Childcare Services)

2025 was another positive and productive year for the nursery, with many achievements across children's development, staff teamwork, parent partnerships, and the overall nursery environment.

Children's Development and Wellbeing

We continued to provide a safe, nurturing, and stimulating environment where children could grow in confidence, independence, and social skills. Staff worked hard to support every child's individual learning journey, and we saw excellent progress across all areas of development from our OFSTED inspection in 2024.

Children particularly benefited from:

- Increased outdoor learning opportunities
- Creative and sensory play experiences
- Strong routines that supported emotional wellbeing and confidence
- Positive friendships and social interaction within the setting
- SEN understanding from staff through training.

Strong Relationships with Families

Partnerships with parents and carers remained a key strength throughout the year. We appreciated the continued support, communication, and involvement from families, which helped us create a strong sense of community within the nursery.

Positive feedback from parents highlighted:

- Good communication from staff
- A welcoming and caring atmosphere
- Confidence in the quality of care provided
- Children being happy and settled at nursery

Dedicated Staff Team

Our staff team continued to show commitment, professionalism, and genuine care for the children and families we support. Teamwork across the nursery remained strong, with staff supporting one another and continuing to develop their skills through training and professional development opportunities. We have had a higher intake of SEN children therefore a lot of training and development has been focused in being inclusive and supporting these children with understanding.

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**Vale House Community Centre Ltd
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Main Achievements - continued

Growth in Nursery Intake and Funding

A particularly positive outcome this year has been the increase in nursery intake, which has led to our annual funding increasing by just over £30,000. This growth reflects the continued confidence families place in the nursery and provides a stronger foundation for future development, resources, and opportunities for children and staff. September to December is always quieter but we used this to get onto as much training as possible to enhance our strengths and knowledge.

Our First Large Nursery Trip

One of the highlights of the year was organising our first large nursery trip to Chester Zoo. We successfully secured funding for the admission tickets, meaning we only needed to contribute towards transport cost, which luckily we could fund as a thank you to all of our families.

The trip was a fantastic success, with families joining in throughout the day and creating a real sense of community. It provided valuable learning experiences for the children and gave families the opportunity to spend quality time together outside of the nursery setting. The feedback from parents and staff was overwhelmingly positive, and it was a memorable experience for everyone involved.

Improvements to the Nursery Environment

Throughout the year, we made ongoing improvements to resources and learning spaces to enhance children's experiences. These changes helped create engaging environments that encouraged curiosity, creativity, and active learning.

Overall, 2025 has been a successful year for the nursery. We are proud of the progress made and grateful for the continued support of our staff, families, and wider community. We look forward to building on these successes in the year ahead by working with the cafe now it is being brought back into the Community Centre.

2) The Lunch Club has successfully benefited local residents, twice per week, throughout the year and is beginning to gain new members, for whom the food and companionship helps address appropriate food options and overcoming isolation.

We provided 179 three-course meals through our lunch club for older residents, offering not only nutritious food but also valuable opportunities for social connection, helping to reduce loneliness and isolation within our community.

Together, these meals have made a meaningful difference to the lives of local people, providing support, dignity, and a welcoming place to come together.

3) Through our Household Support Fund programme, we have been able to provide vital food support to local families and older residents facing financial hardship. Over the funding period, we distributed **687 after-school meals**, ensuring that children had access to a nutritious meal at the end of the school day. These meals helped ease pressure on household budgets while supporting children's wellbeing and development. In addition to food support, we supplied essential items to residents facing particular challenges, including an oil-filled radiator, fan heater, and hand warmers for individuals living with Raynaud's condition. These items helped people stay warm, comfortable, and safe during colder periods when rising energy costs made heating difficult to afford.

4) Our community Room has become a vibrant and inclusive space that brings people together, supports wellbeing, and strengthens community connections. Throughout the year, it has hosted a diverse range of activities and groups, ensuring there is something for everyone. The space has provided a welcoming home for Positivitree, supporting parents of children with additional needs, and Wirral Slings, helping parents and carers of young babies. It has also hosted Boogie Woogie sessions, community yoga, furniture upcycling workshops, wellbeing days, sound baths, and Sip & Splatter art sessions. Families and individuals have used the room for celebrations and personal milestones, including family parties, a baby shower, Christmas craft events for children, pre-wedding dance lessons, and group dream discussions. By offering an affordable, accessible, and welcoming venue, we have created opportunities for people of all ages and backgrounds to learn, connect, celebrate, and support one another.

5) Our Sensory Room continues to be a valued community resource, providing a safe, calming, and stimulating environment for children and families. The room has welcomed many local families, including those with children who have additional needs, offering a space where they can relax, play, explore, and spend quality time together. For some families, visits to the Sensory Room have become a regular and much-anticipated part of their routine, with several describing it as a favourite activity that they now rely on for support, enjoyment, and respite. The room has also had a positive impact on children attending our nursery, helping to support sensory development, emotional regulation, confidence, communication, and learning through play. By providing access to specialist sensory experiences within the heart of the community, we have helped create opportunities for inclusion, wellbeing, and development for children and their families.

6) The Community Cafe has continued to provide a wide variety of refreshments, through the Cafe Roast (a local business), benefiting local residents along with visitors to the area. Plans are in place to return this facility to the Community Centre when the existing Lease expires in the new year

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**Vale House Community Centre Ltd
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Main Achievements - continued

7) The Main building: A significant building repair issue arose during the year, which led to some areas of the building being unavailable. Despite this, Trustees of the Community Centre have managed to resolve the issue, utilising reserve funds and ensuring a safe re-opening.

Financial Review

Financial Position

The year ended 31st December 2025 saw incoming resources of £234,074 (2024: £288,730).

Total outgoing resources were £211,416 (2024: £246,662) giving rise to net incoming resources of £22,658 (2024: net incoming resources of £42,068). Total fund balances were £127,284 (2024: £104,626), of which £nil (2024: £nil) is restricted for future activity.

Reserves Policy

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.

Structure, Governance and Management

Governing Document

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.

Trustee Selection Methods

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.

Reference and Administrative Details

Trustees

Stephen Smith - Chair
Amanda Sheridan
Christine Pritchard (resigned 11/01/2025)
Lindsay Hudson (resigned 01/12/2025)

Charity Number

1113885

Company Number

07300944

Principal Address

Vale Park
Magazine Lane
Wallasey
Merseyside
CH45 1LZ

**Vale House Community Centre Ltd
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Independent Examiner

Matthew Brown CIPFA
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Vale House Community Centre Ltd
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Vale House Community Centre Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Amanda Sheridan

Trustee

4th June 2026

Vale House Community Centre Ltd
Independent Examiner's Report to the Trustees of Vale House Community Centre Ltd
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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



Matthew Brown CIPFA
4th June 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Vale House Community Centre Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	3,410	19,998	23,408	110,777
Other trading activities	4	210,666	-	210,666	177,953
		<u>214,076</u>	<u>19,998</u>	<u>234,074</u>	<u>288,730</u>
EXPENDITURE ON:					
Charitable activities:	7				
Other charitable activities		(191,418)	(19,998)	(211,416)	(246,662)
		<u>22,658</u>	<u>-</u>	<u>22,658</u>	<u>42,068</u>
NET INCOME					
		<u>22,658</u>	<u>-</u>	<u>22,658</u>	<u>42,068</u>
NET MOVEMENT IN FUNDS					
		<u>22,658</u>	<u>-</u>	<u>22,658</u>	<u>42,068</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		104,626	-	104,626	62,558
TOTAL FUNDS CARRIED FORWARD	17	<u>127,284</u>	<u>-</u>	<u>127,284</u>	<u>104,626</u>

The notes on pages 10 to 18 form part of these financial statements.

Vale House Community Centre Ltd
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	4,500	106,277	110,777
Other trading activities	4	177,953	-	177,953
		<u>182,453</u>	<u>106,277</u>	<u>288,730</u>
EXPENDITURE ON:				
Charitable activities:	7			
Other charitable activities		(140,385)	(106,277)	(246,662)
		<u>42,068</u>	<u>-</u>	<u>42,068</u>
NET INCOME				
		<u>42,068</u>	<u>-</u>	<u>42,068</u>
NET MOVEMENT IN FUNDS				
		<u>42,068</u>	<u>-</u>	<u>42,068</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		62,558	-	62,558
TOTAL FUNDS CARRIED FORWARD	17	<u>104,626</u>	<u>-</u>	<u>104,626</u>

The notes on pages 10 to 18 form part of these financial statements.

Vale House Community Centre Ltd
Balance Sheet
As At 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	510	-	510	-
		510	-	510	-
CURRENT ASSETS					
Debtors	14	937	-	937	3,209
Cash at bank and in hand		131,361	-	131,361	111,542
		132,298	-	132,298	114,751
Creditors: Amounts Falling Due Within One Year	15	(5,524)	-	(5,524)	(10,125)
NET CURRENT ASSETS (LIABILITIES)		126,774	-	126,774	104,626
TOTAL ASSETS LESS CURRENT LIABILITIES		127,284	-	127,284	104,626
NET ASSETS		127,284	-	127,284	104,626
FUNDS OF THE CHARITY					
Unrestricted Funds				127,284	104,626
TOTAL FUNDS	17			127,284	104,626

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

On behalf of the board



Amanda Sheridan

Trustee
4th June 2026

The notes on pages 10 to 18 form part of these financial statements.

Vale House Community Centre Ltd
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Vale House Community Centre Ltd is a company limited by guarantee, incorporated in England & Wales, registered number 07300944 and registered charity number 1113885. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

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.

2.3. Fund Accounting

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

There are no designated funds.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.5. Donated Goods and Services

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated assets are included in the accounts at fair value and recognised in a designated Donated Assets Fund and depreciated in line with the charity's depreciation policy.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

2.6. Resources Expended

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	4 years straight line
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2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.10. 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.

3. Income from Donations and Legacies

			2025
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	1,410	-	1,410
Grants	-	19,998	19,998
Donated goods, facilities and services	2,000	-	2,000
	<u>3,410</u>	<u>19,998</u>	<u>23,408</u>

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts	-	-	-
Grants	4,500	106,277	110,777
Donated goods, facilities and services	-	-	-
	<u>4,500</u>	<u>106,277</u>	<u>110,777</u>

The following grants are included within the total income from donations and legacies above:

	Unrestricted funds £	Restricted funds £	2025 Total funds £
The National Lottery Community Fund Community Organisations Cost of Living Fund	-	-	-
Wirral Borough Council Household Support Fund Small Grants	-	19,998	19,998
Wirral Borough Council Early Years Capital Expansion Grant	-	-	-
School for Social Entrepreneurs	-	-	-
Small grants individually less than £1000	-	-	-
	<u>-</u>	<u>19,998</u>	<u>19,998</u>

	Unrestricted funds £	Restricted funds £	2024 Total funds £
The National Lottery Community Fund Community Organisations Cost of Living Fund	-	69,886	69,886
Wirral Borough Council Household Support Fund Small Grants	-	28,791	28,791
Wirral Borough Council Early Years Capital Expansion Grant	-	7,600	7,600
School for Social Entrepreneurs	4,000	-	4,000
Small grants individually less than £1000	500	-	500
	<u>4,500</u>	<u>106,277</u>	<u>110,777</u>

4. Income from Other Trading Activities

	2025 Unrestricted funds £	2024 Unrestricted funds £
Childcare and Vale kids fees	146,298	113,173
Lunch Club	975	1,732
Letting of property for charitable purposes	63,393	63,048
	<u>210,666</u>	<u>177,953</u>

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

5. Government Grants

Government grants recognised in the accounts were as follows:

	2025	2024
	£	£
The National Lottery Community Fund Community Organisations Cost of Living Fund	-	69,886
Wirral Borough Council Household Support Fund Small Grants	19,998	28,791
Wirral Borough Council Early Years Capital Expansion Grant	-	7,600
	<u>19,998</u>	<u>106,277</u>

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>102</u>	<u>-</u>

7. Analysis of Expenditure

	2025		
	Activities undertaken directly (see note 8)	Support costs (see note 9)	Total
	£	£	£
Other charitable activities	<u>173,863</u>	<u>37,553</u>	<u>211,416</u>

	2024		
	Activities undertaken directly (see note 8)	Support costs (see note 9)	Total
	£	£	£
Other charitable activities	<u>198,939</u>	<u>47,723</u>	<u>246,662</u>

8. Direct Costs

	2025
	Other charitable activities
	£
Employee costs:	
Wages and salaries	110,128
Employers NI	1,644
Employers pensions - defined contribution schemes	2,038
General administration:	

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Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Equipment, food, fuel, volunteer expenses	24,836
Interest payable:	
Reallocated from support costs	35,217
	173,863

2024
Other
charitable
activities

	£
Employee costs:	
Wages and salaries	101,577
Employers pensions - defined contribution schemes	1,614
General administration:	
Equipment, food, fuel, volunteer expenses	50,326
Interest payable:	
Reallocated from support costs	37,667
Other:	
Food vouchers	7,755
	198,939

9. Support Costs

2025
Other
charitable
activities

	£
Employee costs:	
Training, welfare and CRB	865
Premises expenses:	
Rent	10,561
Light, heat and power	28,728
Premises repairs, renewals and maintenance	25,410
General administration:	
Liability and contents insurance	2,670
Printing, postage and stationery	58
Advertising and marketing costs	45
Telephone and internet	659
Subscriptions and licences	874
Bank charges	242
Support costs reallocated to charitable trading costs	(35,217)
Depreciation:	
Depreciation	102
Governance costs:	
Independent examiner's fees	1,620
Accountancy fees	936
	37,553

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	2024
	Other
	charitable
	activities
	£
Employee costs:	
Training, welfare and CRB	577
Payroll and pension fees and charges	623
Premises expenses:	
Rates and water charges	4,471
Light, heat and power	20,183
Premises repairs, renewals and maintenance	50,345
General administration:	
Liability and contents insurance	2,230
Advertising and marketing costs	75
Telephone and internet	613
Accountancy fees	60
Other legal and professional fees	2,786
Subscriptions and licences	847
Bank charges	154
Sundry expenses	265
Equipment expenses	505
Support costs reallocated to charitable trading costs	(37,667)
Governance costs:	
Independent examiner's fees	1,656
	<u>47,723</u>

10. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,620	1,656

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	110,128	101,577
Social security costs	1,644	-
Other pension costs	2,038	1,614
	<u>113,810</u>	<u>103,191</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

12. Average Number of Employees

Average number of employees during the year was as follows:

	2025	2024
Charitable Activities	9	8
	<u>9</u>	<u>8</u>

13. Tangible Assets

	Computer Equipment £
Cost	
As at 1 January 2025	-
Additions	612
As at 31 December 2025	<u>612</u>
Depreciation	
As at 1 January 2025	-
Provided during the period	102
As at 31 December 2025	<u>102</u>
Net Book Value	
As at 31 December 2025	<u>510</u>
As at 1 January 2025	<u>-</u>

14. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	937	3,209
	<u>937</u>	<u>3,209</u>

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	-	4,510
Other creditors	453	415
Accruals and deferred income	5,071	5,200
	<u>5,524</u>	<u>10,125</u>

16. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,038 (2024: £1,614).

At the balance sheet date contributions of £453 (2024: £415) were due to the fund and are included in creditors.

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

17. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	104,626	214,076	(191,418)	127,284
Restricted funds				
Wirral Borough Council Household Support Small Grants	-	19,998	(19,998)	-
Total funds	104,626	234,074	(211,416)	127,284

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	62,558	182,453	(140,385)	104,626
Restricted funds				
The National Lottery Community Fund Organisations Cost of Living Fund	-	69,886	(69,886)	-
Wirral Borough Council Household Support Small Grants	-	28,791	(28,791)	-
Wirral Borough Council Early Years Capital Expansion Grant	-	7,600	(7,600)	-
Total restricted funds	-	106,277	(106,277)	-
Total funds	62,558	288,730	(246,662)	104,626

Unrestricted Funds:

General Unrestricted Fund - this fund is 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. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

19. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

20. Controlling Parties

The charity is under the control of its legal members.

Vale House Community Centre Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

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.

22. Subsidiary Trading Company

In order to separate the commercial trading activities undertaken by the charity from its normal charitable activities, a subsidiary trading company was registered with Companies House. This subsidiary, VHCC Limited, registered number 17091958, was incorporated on 16th March 2026 and has remained dormant since that date.

It is the intention of the trustees to transfer the commercial operations of the charity during the next financial year.