



Registered Charity  
Number 702959

LEASOWE PLAY YOUTH  
&  
COMMUNITY ASSOCIATION

**AUDITED ACCOUNTS**  
FOR THE PERIOD

**1<sup>st</sup> April 2025**  
To  
**31<sup>st</sup> December 2025**

Bankers:

HSBC  
The Pyramids,  
Grange Precinct  
Birkenhead,  
Wirral.  
CH41 5AG

Auditor

Mr. S E Eyre

Treasurer

Paul Townley

# LEASOWE PLAY YOUTH & COMMUNITY ASSOCIATION.

Charity No. 702959

## MANAGEMENT COMMITTEE

*April 2025 ~ December 2025*

### **CHAIR**

Mr Karl Greaney

### **HONORARY TREASURER**

Mr. Paul Townley

### **HONORARY SECRETARY**

Ms Jenni Jones

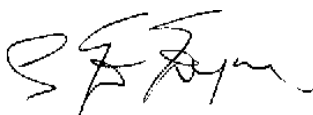
### **COMMITTEE MEMBERS**

- Marie Scott ~ Community Centre Manager
- Danny McGarry Senior Play-Leader (retired July 2025)
- Ron Abbey Community Independent
- Councillor Louise Luxon-Kewley -Wirral Borough Council
- Councillor Paul Jobson Wirral Borough Council
- Councillor Angela Davies Wirral Borough Council.
- Tina Amis Co-ordinator ~ Leasowe Autumn Club.
- Jenni Jones - Community Independent
- Vacancy ~ Community Independent
- Anita Leech ~ Community Independent
- Lol Mousedale ~ Leasowe Allotment Society

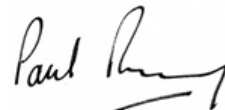
### **CO-OPTED MEMBERS**

- Michelle Langan - Wirral Borough Council (retired Nov 2025)
- Jenny Devon Prima Housing
- Dave Curtis Prima Housing

**S E Eyre (Accountant)**



**Paul Townley Treasurer. LPYCA**



**Treasurer's Audited Accounts for the closure of LPYCA with the Charity Commission.**

The attached accounts have been audited for the period

**1<sup>st</sup> April 2025 to year-end 31<sup>st</sup> December 2025.**

I present these audited accounts as the final set of accounts of LEASOWE PLAY YOUTH & COMMUNITY ASSOCIATION, as planned with the Joint Management Committee (JMC) and Charity Commission; LPYCA will cease to exist as from the 31<sup>st</sup> December 2025. The JMC has been successful in forming a **Charitable Incorporated Organisation** (CIO) to ensure LPYCA complied with the current legislation in relation our Mission statement and be able to move forward in a more competitive and evolving environment of voluntary organisations such as ours. We were issued with a new charity number and we agreed to change our name to **Leasowe Community Centre Trust**.

The following accounts are a true record of the financial activity of the Leasowe Play Youth & Community Association for the period in question.

**Activity:**

We have strived to get back to some form of normality following the issues of the local authority and the effect it had on the community centre and adventure playground over the past 9 months. Activity returned to normal levels during the year despite the constant uncertainty for both centres. We will continue to work hard to ensure we attract the right funding to provide services for the children and local residents.

We have seen a decrease of operating income to **£362** compared to operating income of **£36,643** the previous year.

We are still managing the Wirral Development Trust (WDT) grant from the Henry Smith Foundation to carry out project work, following WDT closure in November 2024, if you recall discussions took place with the Henry Smith Foundation to see if the money could be transferred to LPYCA to employ a centre manager. Following some discussions and meetings with representatives from the Henry Smith Foundation, they agreed the balance of grant (**£54,400**) could be transferred and used as requested. As a contingency for this year, I allocated a further £5,000 to the fund to offset any increases in National Insurance and possible HMRC changes over the 2-year period. This funding is designated to the centre manager from July 2025 on a fixed 2-year contract.

The money transferred across from WDT has been placed into our saving account, this has seen over the months a healthy income from the interest received from HSBC.

Over the year we were extremely active in accessing Grants primarily for the Adventure Playground through the Holiday Activity Fund (HAF) Program; HAF grants are awarded for the 3 main holiday periods – Easter, Summer and Christmas during the year. Whilst we were awarded a HAF grant for the Easter period, this would be the last grant awarded to LPYCA in this financial year. (see adventure playground for explanation)



Discussions over the past 14 months have been held with Wirral Borough Council to transfer the library services from the Millennium Centre into the community centre. These have now been finalised and the move took place in

September 2025, the Library provision will be a community voluntary library service for the residents.

### The Autumn Club:

The Club has been active throughout the year and continues to accept new clients from referrals. Mondays has become the quietest at the moment and this on occasions forces the luncheon club to close on a Monday due to the lack of numbers. Tina is working hard to try and improve this situation to get back to operating 3 days per week.

During the financial year we saw a total income of just over **£2,035**; this is the funding raised and achieved during the year to operate as a luncheon club; this saw a deficit of **£7,979** over the 9-month period. This was offset against a balance carried forward from last year of £8,852. There has also been a funding raising effort over the period and we will carry forward to the Trust accounts a balance of **£3,373** from the 1<sup>st</sup> January 2026.



I must at this stage express my gratitude and sincere thanks to Tina Amiss and her band of volunteers for the tremendous hard work they have all put in during the year which remains challenging.

## Adventure Playground:

In line with the discussions and debate during the past 12 months in relation to forming the CIO for LPYCA, it was debated on many occasions that the adventure playground would not form part of the new CIO organisation. Whilst we were actively looking at how we would move forward on



this matter, the council made our minds up sooner rather than later. In June 2025 WBC announced the result of a policy made to offer staff early voluntary redundancy (EVR). The result saw 2 staff at the adventure playground being accepted for

EVR. Whilst this was good news for the staff involved, it put the JMC in a dilemma on how we were going to deliver play services from the playground. This was compounded even more with the date given to the staff involved; the termination date was the end of the first week of the schools 6-week holiday period! (26<sup>th</sup> July 2025) The JMC worked hard with the local authority and in particular Gautby Road Play Centre; Luke O'Dowd (CEO) had made a business case to WBC to run the 3 play centres (Beechwood; Gautby & The Addy) as a consortium to ensure all 3 centres remain opened. WBC accepted the offer and this saw the Adventure Playground transferred across becoming part of the Gautby Road Play Centre from the beginning of August 2025. The JMC supported this move and had no commitments staffing or financial to the playground from this date of transfer. The alternative offer for the JMC was to close the Adventure Playground as no funding was being made available from WBC following the EVR policy.

The Addy continued operations despite the added pressure and threat of closure by WBC, the staff continue to provide a much-valued service to the children and families who attend the playground throughout the year. Special thanks to Danny and his staff, all the volunteers especially George and Lesley Graham who have worked tirelessly throughout the year.

## Community Centre Hire:

Over the year the community centre hire is one area we have seen an increase on the previous year which is mainly due to the closure of Wirral Development Trust. With this in mind, a scale of charges was set and adhered to; over the 9-month period we saw an income of over £4,090 for the period, this is a major increase on the previous year (£2,280). Marie Scott our centre manager

is providing a focus on attracting organisations and groups to the centre and maximising the potential for income by hiring the community centre.

It is my view and recommendation that we still maintain a focus on community centre hire charges in order to maintain some form of income during the new financial year.

#### **Auditors Comments:**

The accounts now reflect money held on account for the following categories going forward into the 2026 financial year with Leasowe Community Centre Trust.

**The main categories will be:**

***Autumn Club; Community Shop; Centre Manager; Centre Hire; Maintenance;  
Community Centre; Contingency; Savings Account.***

#### **Recommendations:**

- Given the amount of work auditing the accounts and the reasonable cost, we continue for the next year with our auditor. (Mr. S. Eyre). The audited accounts have been a mainstay over the years for our grant applications; they are accepted by organisations but more importantly, the Charity Commission approves them. Given the excellent working relationship built up over the years with Steve Eyre, it would prove expensive for ourselves at a time we can least afford it.
- Given the expected impact on our services for the coming financial year, given the threat of closure of the community centre made by WBC earlier in the year; it is my view that this situation will come up again in the future given the current financial position of the council. I would recommend that we continue to maintain an operating fund from our reserves if the Council proceed with ever demanding austerity measures, it is my view that we are under ever more scrutiny in 2026. I would recommend that we ring-fence the figure of **£30,000** from our reserves in order to operate the centre for a period of 6 months if we are given notice of funding being terminated or the community centre closing.
- The balance identified in these final accounts relating to the Adventure Playground will be transferred across to Gautby Road - Play, Youth & Community Centre for use in future play provision at the adventure playground. This will amount to **£31,782**.
- Leasowe Community Centre Trust will hold **£25,000** identified for the Cruyff Pitch Project, this will be paid directly to the contractors once the project is completed. This was agreed at the Trust board meeting held in December 2025.

Finally, I must thank all the staff from the association for all their help and assistance over the past year, it has been difficult for everyone. I must thank to all the volunteers, without their commitment and dedication, we would not be able to provide the services to the people of Leasowe. I would also thank my fellow committee members, for all their help and support during the past year.

I close my report knowing that the next 12 months will be a tremendously hard time for all concerned, the staff and volunteers at the Community Centre. I have no doubt in my mind that the coming months will be as challenging for us all.

A handwritten signature in black ink, appearing to read 'Paul Townley', with a horizontal line underneath the name.

**Paul Townley - Treasurer**

## **AUDITOR'S REPORT TO LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION**

I have audited the attached Balance Sheet and Income and Expenditure Account, which have been prepared under the historical cost convention, and in accordance with applicable accounting standards.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As described in the Trustees' Report, the Centre's Trustees are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those financial statements, and to report my opinion to you.

### **BASIS OF OPINION**

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether by fraud or other irregularity or error. In forming my opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

### **OPINION**

In my opinion the financial statements referred to above give a true and fair view of the state of the Centre's affairs as at 31 December 2025, and of its surplus for the 9 months ended then.



---

**S E Eyre      January 2026**

## LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION

### AUDITOR'S COMMENTS ON THE ACCOUNTS – 9 Months to 31 December 2025

#### INCOME AND EXPENDITURE ACCOUNT

The Income and expenditure Account, as in previous years, shows only information about activities that took place during the period under review.

After Capital expenditure is taken into account, the Association incurred an operating surplus of **£362** for the year, compared with a surplus of **£36,643** in 2024/25.

In line with previous years, any equipment bought during the period has been written off to the Income and Expenditure Account at cost, less related grants received.



---

S E Eyre

Accountant - January 2026

**LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION**

**INCOME AND EXPENDITURE ACCOUNT - 9 Months to 31 December 2025**

2024	ACTIVITIES	Income	Costs	(-Deficit) Surplus
-682	Autumn Club	2,035.68	10,014.97	-7,979.29
7,447	Adventure Playground	37,261.80	26,926.52	10,335.28
1,347	Community Shop	4,064.00	3,931.40	132.60
-166	Household Winter Support	0.00	0.00	0.00
0	Sundry Donations	0.00	0.00	0.00
7,946				2,488.59
	<b>ADD SUNDRY INCOME</b>			
	Sundry Grants Received	0.00		
30,510	Less carried forward	0.00	0.00	
2,280	Community Centre hire		4,090.00	
985	Interest Received		1,442.31	
33,790	Sundry Income		0.00	5,532.31
41,736				8,020.90
	<b>LESS OVERHEADS AND EXPENSES</b>			
	0 Centre Manager Costs	13,557.39		
	0 Less Grant	13,557.39	0.00	
	0 Vehicle expenses	0.00		
0	0 Less Income	0.00	0.00	
4,400	Minibus Depreciation		3,520.00	
	797 Maintenance and Repairs	919.79		
0	797 Less Grant	919.79	0.00	
	5,200 Cleaning	4,182.51		
0	5,200 Less related grants	2,600.00	1,582.51	
111	Hospitality		426.39	
196	Licences		162.92	
0	Broadband		868.13	
275	Insurances		397.01	
82	Bank charges		25.40	
200	Accountancy		200.00	
185	Sundry expenses		475.77	
5,449				7,658.13
36,287	<b>SURPLUS (DEFICIT) BEFORE CAPITAL COSTS</b>			362.77
	<b>CAPITAL EXPENDITURE</b>			
	116 Equipment purchased	0.00		
-356	472 Less Sales	0.00	0.00	
-356	0 Less related grants received		0.00	0.00
36,643	<b>SURPLUS (-DEFICIT) FOR THE PERIOD</b>		<b>£</b>	<b>362.77</b>

**LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION****MOVEMENT OF NET CURRENT ASSETS - 9 Months to 31 December 2025****NET CURRENT ASSETS as at 31 December 2025**

Minibus		22,000.00	
	Less Donations	<u>0.00</u>	
		22,000.00	
	Depreciation	<u>7,920.00</u>	14,080.00
Bank-Saver Plus A/c - Special Reserve		30,000.00	
Bank-Saver Plus A/c - General		<u>91,136.85</u>	121,136.85
Bank-Current A/c			50,780.72
Cash in hand			1,142.38
Community Shop O/S		<u>2,824.00</u>	189,963.95
<b>Less Creditors</b>			
Maintenance Grant on A/c			1,858.96
Centre Manager Costs fund			38,842.61
Accountancy fee			200.00
Community Centre grants C/F			931.89
ADV Grants C/F			14,000.00
Sundry Creditors		<u>2,500.00</u>	
			<u>58,333.46</u>
			131,630.49

**LESS NET CURRENT ASSETS as at 31 March 2025**

Minibus		22,000.00	
	Less Donations	<u>0.00</u>	
		22,000.00	
	Depreciation	<u>4,400.00</u>	17,600.00
Bank-Saver Plus A/c - Special Reserve		30,000.00	
Bank-Saver Plus A/c - General		<u>59,184.34</u>	89,184.34
Bank-Current A/c			91,932.53
Cash in hand		<u>2,861.49</u>	201,578.36
<b>Less Creditors</b>			
Maintenance Grant on A/c			2,778.75
Centre Manager Costs fund			52,400.00
Accountancy fee			200.00
Community Centre grants C/F			931.89
ADV Grants C/F	12835	<u>14,000.00</u>	
			<u>70,310.64</u>
			131,267.72
<b>INCREASE (-DECREASE) IN NET CURRENT ASSETS</b>			<b>£ 362.77</b>

## Funding details 31<sup>st</sup> December 2025

- **Restricted Funding**

<i>Information</i>	<i>Amount</i>
Community centre Manager	£38, 842

- **Designated Funding**

<i>Information</i>	<i>Amount</i>
Accountancy Fee	£200
Adventure Playground	£31,782
Autumn Club	£3, 373
Playground Cruyff Pitch renewal	£25,000
Community Shop	£6,479
Maintenance	£7.656
Contingency	£3,000
WBC (shutter/bin shed)	£2,500
Closure of LPYCA [as per reserve policy]	£30,000
Savings account	£4,784
WDT Transfer	£10,510
Sundry Creditors	£2,500
<b>TOTAL</b>	<b>£127,784</b>

- **TOTALS:**

<i>Information</i>	<i>Amount</i>
Restricted	£38,842
Designated Funding	£127,784
<b>TOTAL</b>	<b>£166,626</b>

# Financial Reserves Policy

Aside from retaining a prudent amount in reserves, most of the charity funds are spent during the course of the financial year, leaving few funds for long term investment. The trustees have examined the charities requirements for reserves in light of the main risks to the organisation and has established a policy whereby unrestricted funds are maintained in a reserve account. This policy will transfer in full to Leasowe Community Centre Trust from the 1<sup>st</sup> January 2026.

The reserve account is being grown so in the event of a significant shift in income or closure of the community centre on the basis that Wirral Borough Council review the spending budget each year for voluntary organisations such as LPYCA, it should be noted that WBC also own the building whilst LPYCA manage the building on their behalf.

By holding reserves, the Management Committee (charity) would be able to meet its obligations. This will transfer to the Trust Board on the 1<sup>st</sup> January 2026

Reserves will always be held at a level to support a worst-case scenario. Our financial strategy, agreed by the Joint Management Committee, seeks to maintain unrestricted funds, not committed or invested in tangible fixed assets held by the association, to the level of 6 months running costs (referred to as designated funds). This would amount to around **£30,000**