

Leasowe Community Centre Trust

Registered Charity 1214971

Tel: 0151-691-1595

Web: <http://www.leasowecommunitycentre.co.uk>



LEASOWE COMMUNITY CENTRE TRUST

AUDITED ACCOUNTS FOR THE PERIOD

1st January 2026

To

31st March 2026

Auditor

Mr. S E Eyre

Bankers:

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

Treasurer

Paul Townley

LEASOWE COMMUNITY CENTRE TRUST

Registered Charity No. **1214971**

Trust Board

January 2026 ~ March 2026

Treasurer's Audited Accounts for Leasowe Community Centre Trust

The attached accounts have been audited for the period
1st January 2026 to year-end 31st March 2026.

CHAIR

Mr Karl Greaney

Trustee / HONORARY TREASURER

Mr. Paul Townley

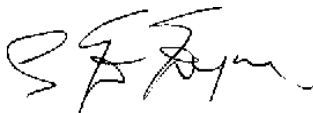
Trustee / HONORARY SECRETARY

Ms Jenni Jones

Trust members

- Mrs Marie Scott – Community Centre Manager
- Mrs Angela Davies
- Mr Paul Jobson
- Mrs Louise Luxon-Kewley

S E Eyre (Accountant)



Paul Townley Treasurer. LPYCA



I present these audited accounts as the first set of accounts under our new organisation of LEASOWE COMMUNITY CENTRE TRUST, as planned with the Joint Management Committee (JMC) and Charity Commission; LPYCA will cease to exist as from the 31st 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 Community Centre Trust 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 year. 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 local residents.

We have seen an increase of operating surplus to **£105, 846** for the period in question 1st January to 31st March 2026.

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.

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 Amis the Coordinator 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 **£1,965**; this is the funding raised and achieved during 3-month period to operate as a luncheon club; There has also been a funding raising effort over the previous 9-month period and we will carry forward to the Trust accounts a balance of **£3,373** from the 1st January 2026. I must at this stage express my gratitude and sincere thanks to Tina Amis 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 Leasowe Community Centre Trust, it was debated on many occasions that the Adventure Playground would not form part of the new CIO organisation. Luke O'Dowd (CEO) at Gautby Road 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 as a consequence the Trust would have no commitments staffing or financially to the playground from this date of transfer. There has been some residual of funding which would be transferred to Gautby Rd as agreed by the Trust Board.

Community Centre Hire:

Over the period 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 3-month period we saw an income of over **£3,340** for

the period. 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 will be 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 also 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 and Trust for all their help and assistance over the past year, it has been difficult for everyone concerned. 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 Trust board 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 stylized flourish at the end.

Paul Townley - Treasurer

AUDITOR'S REPORT TO LEASOWE COMMUNITY CENTRE TRUST

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

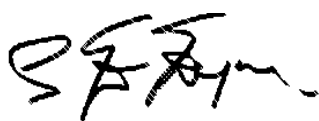
As described in the Trustees' Report, the Centre's Trustees are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those financial statements, and to report my opinion to you.

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 31st March 2026, and of its surplus for the 3 months ended then.



S E Eyre May 2026

LEASOWE COMMUNITY CENTRE TRUST

AUDITOR'S COMMENTS ON THE ACCOUNTS – 3 Months to 31 March 2026

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 **£105,846** for the period.

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 - May 2026

LEASOWE COMMUNITY CENTRE TRUST				Charity No.	1214971
INCOME AND EXPENDITURE ACCOUNT - 3 Months to 31 March 2026					
2025		ACTIVITIES	Income	Costs	(-Deficit) Surplus
		Autumn Club	1,965.00	1,965.00	0.00
		Community Shop	960.00	960.00	0.00
0					0.00
		ADD SUNDRY INCOME			
		LYPCA Net Donation		105,316.49	
		Sundry Grants Received		0.00	
		Community Centre hire		3,340.00	
		Interest Received		405.62	
		Fundraising		18.41	
0		Sundry Income		0.00	109,080.52
0.00					109,080.52
		LESS OVERHEADS AND EXPENSES			
		Centre Manager Costs	7,292.56		
0		Less Grant	7,292.56	0.00	
		Vehicle expenses	0.00		
0		Less Income	0.00	0.00	
		Minibus Depreciation		2,816.00	
		Maintenance and Repairs	54.00		
0		Less related grants	54.00	0.00	
		Cleaning	1,300.00		
0		Less related grants	1,300.00	0.00	
		Hospitality		27.70	
		Licences		44.87	
		Website Costs		238.38	
		Insurances		0.00	
		Bank charges		0.00	
		Accountancy		50.00	
		Sundry expenses		56.96	
0					3,233.91
0		SURPLUS (DEFICIT) BEFORE CAPITAL COSTS			105,846.61
		CAPITAL EXPENDITURE			
		Equipment purchased	0.00		
0		Less Sales	0.00	0.00	
0		Less related grants received		0.00	0.00
0		SURPLUS (-DEFICIT) FOR THE PERIOD		£	105,846.61

LEASOWE COMMUNITY CENTRE TRUST				Charity No.	1214971
MOVEMENT OF NET CURRENT ASSETS - 3 Months to 31 March 2026					
NET CURRENT ASSETS as at 31 March 2026					
Minibus	14,080.00				
Depreciation	2,816.00	11,264.00			
Bank-Saver Plus A/c - Special Reser	30,000.00				
	97,220.05	127,220.05			
Bank-Current A/c		5,048.74			
Cash in hand		2,402.72			
Centre Hire O/S		675.00			
Cleaning Grant O/S		1,300.00			
				147,910.51	
Less Creditors					
Maintenance Grant on A/c		1,804.96			
Centre Manager Costs fund		31,550.05			
Accountancy fee		50.00			
Community Centre grants C/F		931.89			
Autumn Club C/F		1,408.00			
Community Shop C/F		6,319.00			
				42,063.90	
					105,846.61
LESS NET CURRENT ASSETS as at 1 January 2026					
Minibus	0.00				
Less Donations	0.00				
	0.00				
Depreciation	0.00	0.00			
Bank-Saver Plus A/c - Special Reser	0.00				
Bank-Saver Plus A/c - General	0.00	0.00			
Bank-Current A/c		0.00			
Cash in hand		0.00	0.00		
Less Creditors					
Maintenance Grant on A/c		0.00			
Centre Manager Costs fund		0.00			
Accountancy fee		0.00			
				0.00	
					0.00
INCREASE (-DECREASE) IN NET CURRENT ASSETS				£	105,846.61

Funding details 31st March 2026

- **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
TOTAL	£127,784

- **TOTALS:**

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

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 1st 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 1st 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**