



Registered Charity  
Number 702959

# AUDITED ACCOUNTS

FOR THE PERIOD

**1<sup>st</sup> April 2024**

**To**

**31<sup>st</sup> March 2025**

**Auditor**

**Mr. S E Eyre**

**Bankers:**

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

**Treasurer**

**Paul Townley**

# LEASOWE PLAY YOUTH & COMMUNITY ASSOCIATION.

Charity No. 702959

## MANAGEMENT COMMITTEE

*April 2024 ~ March 2025*

### **CHAIR**

Mr Karl Greaney

### **HONORARY TREASURER**

Mr. Paul Townley

### **HONORARY SECRETARY**

Ms Jenni Jones

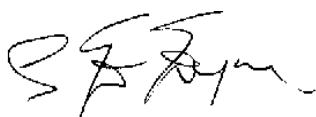
### **COMMITTEE MEMBERS**

- Danny McGarry Senior Play-Leader
- Ron Abbey Community Independent
- Councillor Louise Luxon-Kewley -Wirral Borough Council
- Councillor Paul Jobson Wirral Borough Council
- Councillor Angela Davies Wirral Borough Council (replaced Cllr Leech)
- Tina Amis Co-ordinator ~ Leasowe Autumn Club.
- Jenni Jones CEO Leasowe Millennium Centre
- Vacancy ~ Community Independent
- Anita Leech ~ Community Independent
- Lol Mousedale \_ Leasowe Allotment Society

### **CO-OPTED MEMBERS**

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

**S E Eyre (Accountant)**



**Paul Townley Treasurer. LPYCA**



## **Treasurer's Audited Accounts for the AGM meeting held on Thursday 16<sup>th</sup> October 2025.**

The attached accounts have been audited for the period

**1<sup>st</sup> April 2024 to year-end 31<sup>st</sup> March 2025.**

I present these audited accounts to the AGM as 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 12 months. Activity has slowly 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 an increase of operating income to of **£36,643** compared to deficit of **£1,790** the previous year. This has been mainly attributed to the closure of Wirral Development Trust in November 2024. The closure of WDT saw a transfer of funds to LPYCA of just over £30,000, it has been agreed that £20,000 of this money will be ringfenced for the proposed upgrade of the all-weather football pitch on the adventure playground.

WDT had a grant from the Henry Smith Foundation to carryout some project work, due to the closure in November 2024, 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. It was hoped to employ a centre manager from April 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 were awarded for the 3 main holiday periods – Easter, Summer and Christmas. We also gained funds from Merseyside Police & Crime Commissioner for a Youth Diversion Fund (Halloween period).

Discussions have been held with Wirral Borough Council to transfer the library services from the Millennium Centre into the community centre. These have not been finalised yet but I

expect the move will take place later in 2025, the service provision will be a community voluntary library service.

### **The Autumn Club:**

The Club has been active throughout the year and continues to accept new clients from referrals. It has been difficult in trying to pick up and maintain clients where we left off pre-Covid. 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.

During the financial year we saw a total income of just over £15,100; this is the funding raised and achieved during the year to operate as a luncheon club; this is in-line with operating costs for the same period in 2023/24 (£14,868).

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 over the past year which has been extremely challenging. There is no doubt that this team has brought stability to the club at a very difficult time locally and nationally.

### **Adventure Playground:**

Similar to the Autumn Club, the staff of the adventure playground have been working hard to attract and maintain attendance numbers; it is testament to the staff and volunteers that through sheer hard work, the attendance figures over the year have recovered and increased marginally on the previous year (apart from Covid). We saw in the summer of 2024 the largest attendance numbers for the 6-week holiday period, we had over 3,000 attendances for the HAF program This is a new record and great accolade for Danny and his staff along with the volunteers.

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 and Jenny Mitchell 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 WDT.

With this in mind, a scale of charges was set and adhered to; over the financial year we saw an income of over £2,280 for the year, this is a major increase on the previous year (£780). 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:**

Following meetings and discussions during the audit, it has been agreed that to reflect the accounts against the operational delivery of the association, the current small pots of money held on account will be allocated to specific accounts held. There has been money held on account dating back to Covid and various donations which has been used correctly but has not been used fully. The accounts will now reflect money held on account for the following categories going forward into the 2025 financial year.

The main categories will be: ***Adventure Playground; Autumn Club; Community Shop; Centre Manager; Centre Hire; Maintenance; Community Centre.***

### **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 adventure playground in 2023 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 2025/2026. 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.

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 of the Adventure Playground and 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 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**

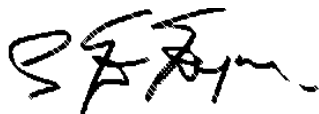
As described in the Trustees' Report, the Centre's Trustees are responsible for the preparation of financial statements. It is my responsibility to form an independent opinion, based on my audit, on those financial statements, and to report my opinion to you.

### **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 March 2025, and of its surplus for the year ended then.



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**S E Eyre**  
**July 2025**

## LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION


### AUDITOR'S COMMENTS ON THE ACCOUNTS - Year to 31 March 2025

#### INCOME AND EXPENDITURE ACCOUNT

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

After Capital expenditure is taken into account, the Association incurred an operating surplus of **£36,643** for the year, compared with a deficit of **£1,790** in 2024.

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



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S E Eyre

Accountant



**LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION**
**INCOME AND EXPENDITURE ACCOUNT -Year to 31 March 2025**

<b>2024</b>			<b>ACTIVITIES</b>	<b>Income</b>	<b>Costs</b>	<b>(-Deficit) Surplus</b>
504			Autumn Club	15,100.00	15,782.82	-682.82
506			Adventure Playground	30,832.29	23,384.41	7,447.88
56			Community Shop	21,700.00	20,352.20	1,347.80
0			Rose Garden Project	0.00	0.00	0.00
-652			Household Winter Support	0.00	166.70	-166.70
-1,200			Sundry Donations	0.00	0.00	0.00
-786						7,946.16
			<b>ADD SUNDRY INCOME</b>			
	800		Sundry Grants Received	30,510.20		
	800	0	Less carried forward	0.00	30,510.20	
	780		Community Centre hire		2,280.00	
	627		Interest Received		985.11	
2,207			Sundry Income		15.20	33,790.51
1,421						41,736.67
			<b>LESS OVERHEADS AND EXPENSES</b>			
	1,796		Vehicle expenses	0.00		
796	1,000		Less Income	0.00	0.00	
59			Minibus Depreciation		4,400.00	
	778		Maintenance and Repairs	797.27		
0	778		Less Grant	797.27	0.00	
	5,225		Cleaning	5,200.00		
25	5,200		Less related grants	5,200.00	0.00	
9			Hospitality		110.71	
355			Licences		195.66	
787			Broadband		0.00	
598			Insurances		275.77	
120			Bank charges		82.00	
200			Accountancy		200.00	
262			Sundry expenses		184.99	
3,211						5,449.13
-1,790			<b>SURPLUS (DEFICIT) BEFORE CAPITAL COSTS</b>			36,287.54
			<b>CAPITAL EXPENDITURE</b>			
	0		Equipment purchased	116.00		
	0	0	Less Sales	472.01	-356.01	
0	0		Less related grants received		0.00	-356.01
<b>-1,790</b>			<b>SURPLUS (-DEFICIT) FOR THE PERIOD</b>		<b>£</b>	<b>36,643.55</b>
S E Eyre (Accountant) 24 July 2025						

LEASOWE PLAY YOUTH AND COMMUNITY ASSOCIATION					
MOVEMENT OF NET CURRENT ASSETS -Year to 31 March 2025					
NET CURRENT ASSETS as at 31 March 2025					
	Minibus	22,000.00			
	Less Donations	0.00			
		22,000.00			
	Depreciation	4,400.00	17,600.00		
	Bank-Saver Plus A/c - Special Reser	30,000.00			
	Bank-Saver Plus A/c - General	59,184.34	89,184.34		
	Bank-Current A/c		91,932.53		
	Cash in hand		2,861.49	201,578.36	
Less Creditors					
	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		14,000.00		
				70,310.64	
					131,267.72
LESS NET CURRENT ASSETS as at 31 March 2024					
	Minibus	12,000.00			
	Less Donations	11,000.00			
		1,000.00			
	Depreciation	822.01	177.99		
	Bank-Saver Plus A/c - Special Reser	30,000.00			
	Bank-Saver Plus A/c - General	5,799.23	35,799.23		
	Bank-Current A/c		77,217.96		
	Bank-Minibus A/c		0.00		
	Cash in hand		2,644.15	115,839.33	
Less Creditors					
	Maintenance Grant on A/c		965.11		
	Digital Media Project (tutoring)		680.05		
	Digital Media Project		251.84		
	Accountancy fee		200.00		
	ADV Grants C/F		14,000.00		
	Allotment Grant C/F		1,720.00		
	Broadband Costs C/F		787.25		
	Rose Garden Project		2,610.91	21,215.16	
					94,624.17
INCREASE (-DECREASE) IN NET CURRENT ASSETS				£	36,643.55

## Funding details

- Restricted Funding

<i>Information</i>	<i>Amount</i>
Community centre Manager	£57,400

- Designated Funding

<i>Information</i>	<i>Amount</i>
Accountancy Fee	£200
Adventure Playground	£21,447
Addy 2025 50 <sup>th</sup> Celebration	£2,500
Autumn Club	£8,852
Playground Pitch renewal	£25,000
Community Shop	£6,347
Maintenance	£8,576
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
<b>TOTAL</b>	<b>£123,716</b>

- **TOTALS:**

<i>Information</i>	<i>Amount</i>
Restricted	£57,400
Designated Funding	£123,716
<b>TOTAL</b>	<b>£181,116</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.

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.

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**