

Company Registration Number - 07300944

The Charity Registration Number is :- 1113885

## Vale House Community Centre Limited

### Report and Accounts

31 December 2018

**Vale House Community Centre Limited**

**Report and accounts for the year ended 31 December 2018**

**Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	4
<b>Independent Accountant's Report</b>	6
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Statement of total recognised gains and losses	16
Movements in funds	11
<b>Balance sheet</b>	12
<b>Notes to the accounts</b>	13

## **Vale House Community Centre Limited**

Company Registration Number - 07300944

### **Trustees' Annual Report for the year ended 31 December 2018**

The Trustees present their Report and Accounts for the year ended 31 December 2018, 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 Limited

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

##### ***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

##### ***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.

The Governing Document is dated 07 March 2006

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 638 2666 Email Address [admin@valehousecafe.co.uk](mailto:admin@valehousecafe.co.uk) Web address  
[www.valehousecafe.co.uk](http://www.valehousecafe.co.uk)

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:-**

Mr Ian Shortall  
Mr Paul Bryan - appointed 17/03/2018

##### **The following persons served as Trustees during the year ended 31 December 2018 :-**

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.

All the trustees are also members of the charity.

## **Vale House Community Centre Limited**

Company Registration Number - 07300944

### **Trustees' Annual Report for the year ended 31 December 2018**

#### **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 a common 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.***

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

To provide up to 1500 meals for the elderly residents of Wallasey and surrounding area at a subsidised price.

To provide 2925 hours of Childcare for up to 20 children per year.

To provide free meals to disadvantaged groups from all levels of society.

The Community Centre runs a community café for the benefit of the local community who use Vale Park and we have had special community events with the Children from Chernobyl, Pirates for Ellie, Charlottefest and The Friends of Vale Park.

We run also a Playground for the local community for children between the age of 2 till 4 years of age before they start at school.

We provide a Luncheon Club for our elderly residents which allows them a subsidised 3 course meal and helps stop social isolation in our community.

We also help to organise events in our park like Joytime and Halloween disco.

#### **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

KBH Accountants Ltd, 255 Poulton Road, Wallasey, CH44 4BT

## Vale House Community Centre Limited

Company Registration Number - 07300944

### Trustees' Annual Report for the year ended 31 December 2018

#### Financial review

##### *The charity's financial position at the end of the year ended 31 December 2018*

The financial position of the charity at 31 December 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2018	2017
	£	£
Net expenditure	(15,859)	(7,903)
Unrestricted Revenue Funds available for the general purposes of the charity	(15,310)	549
<b>Total Unrestricted Funds</b>	<b>(15,310)</b>	<b>549</b>
<b>Total Funds</b>	<b>(15,310)</b>	<b>549</b>

##### *Financial review of the position at the reporting date, 31 December 2018 .*

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 £5,000 - £20,000 (including stock). 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

Tracey Pritchard

Member of Chartered Accountant

255 Poulton Road

Wallasey

Merseyside

CH44 4BT

## **Vale House Community Centre Limited**

Company Registration Number - 07300944

### **Trustees' Annual Report for the year ended 31 December 2018**

#### **Statement of the Directors Trustees's 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) 2015, (as amended by the Bulletin issued in February 2016), (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.

## **Vale House Community Centre Limited**

Company Registration Number - 07300944

### **Trustees' Annual Report for the year ended 31 December 2018**

#### **Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 8 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (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 \_\_\_\_\_ 2019.

IAN SHORTALL  
Director and Trustee

## **Vale House Community Centre Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2018**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 8 to 25 for the year ended 31 December 2018 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) 2015, (as amended by the Bulletin issued in February 2016), (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 13.

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

As described on page 4, 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**

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 Limited**

### **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;

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) 2015, (as amended by the Bulletin issued in February 2016), (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:-**

Tracey Pritchard - Independent Examiner

Chartered Accountant

255 Poulton Road  
Wallasey  
Merseyside  
CH44 4BT

This report was signed on \_\_\_\_\_ 2019

**Vale House Community Centre Limited - Statement of Financial Activities for the year ended 31 December 2018**

*Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2018, 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
		2018 £	2018 £	2018 £	2017 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	-	10,748	<b>10,748</b>	22,498
Charitable activities	A2	78,289	18,588	<b>96,877</b>	151,817
Other trading activities	A3	-	-	-	157
Other	A5	-	-	-	330
<b>Total income</b>	<b>A</b>	<b>78,289</b>	<b>29,336</b>	<b>107,625</b>	<b>174,802</b>
<b>Expenditure on:</b>					
Charitable activities	B2	94,148	29,336	<b>123,484</b>	182,705
<b>Total expenditure</b>	<b>B</b>	<b>94,148</b>	<b>29,336</b>	<b>123,484</b>	<b>182,705</b>
<b>Net expenditure for the year</b>		<b>(15,859)</b>	<b>-</b>	<b>(15,859)</b>	<b>(7,903)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(15,859)</b>	<b>-</b>	<b>(15,859)</b>	<b>(7,903)</b>
<b>Net movement in funds</b>		<b>(15,859)</b>	<b>-</b>	<b>(15,859)</b>	<b>(7,903)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		549	-	<b>549</b>	8,452
<b>Total funds carried forward</b>		<b>(15,310)</b>	<b>-</b>	<b>(15,310)</b>	<b>549</b>

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 Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

**The notes attached on pages 13 to 25 form an integral part of these accounts.**

**Vale House Community Centre Limited - Statement of Financial Activities for the year ended 31 December 2018**

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

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds 2017 £</b>	<b>Prior Year Restricted Funds 2017 £</b>	<b>Prior Year Total Funds 2017 £</b>
<b>Income from:</b>				
Donations & Legacies	A1	5,000	17,498	<b>22,498</b>
Charitable activities	A2	138,445	13,372	<b>151,817</b>
Other trading activities	A3	157	-	<b>157</b>
Other	A5	-	330	<b>330</b>
<b>Total income</b>	<b>A</b>	<b>143,602</b>	<b>31,200</b>	<b>174,802</b>
<b>Expenditure on:</b>				
Charitable activities	B2	147,227	35,478	<b>182,705</b>
<b>Total expenditure</b>	<b>B</b>	<b>147,227</b>	<b>35,478</b>	<b>182,705</b>
<b>Net expenditure for the year</b>		<b>(3,625)</b>	<b>(4,278)</b>	<b>(7,903)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>(4,278)</b>	<b>4,278</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(7,903)</b>	<b>-</b>	<b>(7,903)</b>
<b>Net movement in funds</b>		<b>(7,903)</b>	<b>-</b>	<b>(7,903)</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>8,452</b>	<b>-</b>	<b>8,452</b>
<b>Total funds carried forward</b>		<b>549</b>	<b>-</b>	<b>549</b>

**All activities derive from continuing operations**

**Vale House Community Centre Limited - Statement of Financial Activities for the year ended 31 December 2018**

**Statement of Total Recognised Gains and Losses for the year ended 31 December 2018**

	2018 £	2017 £
<b>Deficit for the year :-</b>		
Net excess of income over expenditure from operations before tax	(15,859)	(8,233)
Realised gains on the disposal of tangible fixed assets	-	330
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(15,859)</u>	<u>(7,903)</u>
<b>Net Movement in funds before taxation</b>	<u>(15,859)</u>	<u>(7,903)</u>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<u>(15,859)</u>	<u>(7,903)</u>

The notes attached on pages 13 to 25 form an integral part of these accounts.

**Vale House Community Centre Limited - Resources applied in the year ended 31 December 2018 towards fixed assets for Charity use:-**

	2018 £	2017 £
Funds generated in the year as detailed in the SOFA	(15,859)	(7,903)
Resources applied on functional fixed assets	-	(626)
<b>Net resources available to fund charitable activities</b>	<u>(15,859)</u>	<u>(8,529)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 13 to 25 form an integral part of these accounts.

**Vale House Community Centre Limited - Statement of Financial Activities for the year ended 31 December 2018**

**Movements in revenue and capital funds for the year ended 31 December 2018**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Last year Total Funds 2017 £</b>
Accumulated funds brought forward	549	-	549	8,452
Recognised gains and losses before transfers	(15,859)	-	(15,859)	(7,903)
	<b>(15,310)</b>	<b>-</b>	<b>(15,310)</b>	<b>549</b>
(From)/To unrestricted revenue funds	-	-	-	-
<b>Closing revenue funds</b>	<b>(15,310)</b>	<b>-</b>	<b>(15,310)</b>	<b>549</b>

**Summary of funds**

	<b>Unrestricted and Designated funds 2018 £</b>	<b>Restricted Funds 2018 £</b>	<b>Total Funds 2018 £</b>	<b>Last Year Total Funds 2017 £</b>
Revenue accumulated funds	(15,310)	-	(15,310)	549

**The notes attached on pages 13 to 25 form an integral part of these accounts.**

# Vale House Community Centre Limited - Balance Sheet as at 31 December 2018

	SORP		2018	2017
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	8	A2	118	138
<b>Current assets</b>		B		
Debtors	9	B2	-	2,313
Cash at bank and in hand		B4	8,057	12,059
<b>Total current assets</b>			<u>8,057</u>	<u>14,372</u>
<b>Net current assets</b>			8,057	14,372
			<u>8,175</u>	<u>14,510</u>
<b>Total assets less current liabilities</b>				
Creditors: amounts falling due after more than one year	10	C2	(23,485)	(13,961)
<b>The total net (liabilities of the charity)/assets of the charity</b>			<u>(15,310)</u>	<u>549</u>

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

## Unrestricted Funds

Unrestricted Revenue Funds	15	D3	(15,310)	549
<b>Total charity funds</b>			<u>(15,310)</u>	<u>549</u>

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.

## IAN SHORTALL

Trustee

Approved by the board of trustees on \_\_\_\_\_ 2019

The notes attached on pages 13 to 25 form an integral part of these accounts.

# Vale House Community Centre Limited

## Notes to the Accounts for the year ended 31 December 2018

### 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) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in February 2016), (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.

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes grants received under contract, and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### **Resources expended**

Resources expended are included in the Statement of Financial Activities on accrual basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value:

Plant and machinery	15 % reducing balance
Motor vehicles	25 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Debtors**

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

### 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.

## Vale House Community Centre Limited

### Notes to the Accounts for the year ended 31 December 2018

#### 4 Net (deficit)/surplus before tax in the financial year

	2018 £	2017 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	20	47
Pension costs	148	96

#### 5 Staff costs and emoluments

<i>Salary costs</i>	2018 £	2017 £
Gross Salaries excluding trustees and key management personnel	63,907	86,333
Employer's operating costs of defined contribution pension schemes	148	96
<b>Total salaries, wages and related costs</b>	<b>64,055</b>	<b>86,429</b>

<i>Numbers of full time employees or full time equivalents</i>	2018	2017
The average number of total staff employed in the year was	9	14
The average number of part time staff employed in the year was	8	13
The average number of full time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	4	5

#### *The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	4	5
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>4</b>	<b>5</b>

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

#### 6 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### 7 Remuneration and payments to Trustees and persons connected with them

No trustees received any remuneration from the charity, or any related entity.

Gloria Shortall who is a spouse of the trustee received salary of £5,632 in 2018 (£8,320 in 2017)



# Vale House Community Centre Limited

## Notes to the Accounts for the year ended 31 December 2018

### 8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2018	-	308	-	308
Disposals	-	-	-	-
<b>At 31 December 2018</b>	<b>-</b>	<b>308</b>	<b>-</b>	<b>308</b>
<b>Depreciation</b>				
At 1 January 2018	-	170	-	170
Charge for the year	-	20	-	20
On disposals	-	-	-	-
<b>At 31 December 2018</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>190</b>
<b>Net book value</b>				
At 31 December 2018	-	118	-	118
At 31 December 2017	-	138	-	138

### 9 Debtors

	2018	2017
	£	£
Trade debtors	-	2,313

### 10 Creditors: amounts falling due after one year

	2018	2017
	£	£
Trade creditors	1,807	3,232
PAYE, NIC VAT and other taxes	1,140	2,145
Other creditors	20,538	8,584
	<b>23,485</b>	<b>13,961</b>

### 11 Pension commitments

	2018	2017
	£	£
Pension commitments under defined benefit/defined contribution schemes		
within one year	48	96
	<b>48</b>	<b>96</b>

## Vale House Community Centre Limited

### Notes to the Accounts for the year ended 31 December 2018

#### 12 Funds

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
At 1 January 2018	-	-	-	-
Transfers in the year	-	-	-	-
At 31 December 2018	-	-	-	-

#### 13 Income and Expenditure account summary

	2018 £	2017 £
At 1 January 2018	549	8,452
Loss after tax for the year	(15,859)	(7,903)
At 31 December 2018	(15,310)	549

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

At 31 December 2018	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	118	-	-	118
Current Assets	8,057	-	-	8,057
Long Term Liabilities	(23,485)	-	-	(23,485)
	(15,310)	-	-	(15,310)

  

At 1 January 2018	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	138	-	-	138
Current Assets	14,372	-	-	14,372
Long Term Liabilities	(13,961)	-	-	(13,961)
	549	-	-	549

# Vale House Community Centre Limited

## Notes to the Accounts for the year ended 31 December 2018

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

	Funds brought forward from 2017	Movement in funds in 2018	Transfers between funds in 2018	Funds carried forward to 2019
	£	See Note 16 £	See Note 17 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	549	(15,859)	-	(15,310)
<b>Total unrestricted and designated funds</b>	<b>549</b>	<b>(15,859)</b>	<b>-</b>	<b>(15,310)</b>
<i>Restricted funds:-</i>				
Lunch Club, Childcare		-	-	-
<b>Total restricted funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total charity funds</b>	<b>549</b>	<b>(15,859)</b>	<b>-</b>	<b>(15,310)</b>

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2018	2018	2018	2018
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	78,289	(94,148)	-	(15,859)
<i>Restricted funds:-</i>				
Lunch Club, Childcare	29,336	(29,336)	-	-
	<b>107,625</b>	<b>(123,484)</b>	<b>-</b>	<b>(15,859)</b>

## Vale House Community Centre Limited

### Notes to the Accounts for the year ended 31 December 2018

#### 17 Details of transfers between funds in the year as shown in Note 15

The transfers shown in note 15 above are:-	<b>2018</b>
	<b>£</b>
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	-
To/(from) Restricted Revenue Funds	-
<b>Net transfers</b>	<b>-</b>

#### 18 The purposes for which the funds as detailed in note 15 are held by the charity are:-

##### *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 Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
------------------------------	--

Lunch Club, Childcare	<p>Childcare we provide a Playgroup for the benefit of the local community offering up to 70 sessions of care for Children between the age of 2 to 4 years of age.</p> <p>Lunch Club Our club has been running at Vale House for nearly 17 years, we are open Monday's and Friday's offering a 3 course meal with the opportunity to meet and make friends surrounded by our lovely park.</p> <p>Most members have lived in the local area all their lives so new members often meet old school friends, neighbours or relative when they visit us for the first time.</p>
-----------------------	--

#### 19 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 Limited

### Detailed analysis of income and expenditure for the year ended 31 December 2018 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

#### 20 Donations and Legacies

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	-	10	10	100
<b>Total donations and gifts from individuals</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>100</b>
<b>Revenue grants from government and public bodies</b>				
WBC	-	10,538	10,538	12,398
Love Wirral	-	-	-	5,000
Lunch Club	-	200	200	-
Fellowship of Hope	-	-	-	5,000
<b>Total public sector revenue grants</b>	<b>-</b>	<b>10,738</b>	<b>10,738</b>	<b>22,398</b>
<b>Total Donations and Legacies</b>	<b>-</b>	<b>10,748</b>	<b>10,748</b>	<b>22,498</b>

A1

#### 21 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	61,060	18,588	79,648	132,567
Letting of property for charitable purposes	17,229	-	17,229	19,250
<b>Total Primary purpose and ancillary trading</b>	<b>78,289</b>	<b>18,588</b>	<b>96,877</b>	<b>151,817</b>

#### 22 Total Income from charitable activities

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Total income from charitable trading	78,289	18,588	96,877	151,817
<b>Total from charitable activities</b>	<b>78,289</b>	<b>18,588</b>	<b>96,877</b>	<b>151,817</b>

A2

## Vale House Community Centre Limited

### Detailed analysis of income and expenditure for the year ended 31 December 2018 as required by the SORP 2015

#### 23 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Income from fundraising events	-	-	-	157
<b>Total from other activities</b>	<b>A3 -</b>	<b>-</b>	<b>-</b>	<b>157</b>

#### 24 Other income and gains

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<b>Summary of Realised Gains</b>				
Realised gains on disposals of tangible fixed assets held for the charity's own use	-	-	-	330
<b>Total other income</b>	<b>A5 -</b>	<b>-</b>	<b>-</b>	<b>330</b>

#### 25 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Café purchases	20,154	-	<b>20,154</b>	46,429
Lunch Club food	-	1,028	<b>1,028</b>	1,156
Lunch Club volunteer expenses	-	420	<b>420</b>	420
Minibus expenses	-	700	<b>700</b>	422
Gross wages and salaries - charitable trading activities	38,568	25,339	<b>63,907</b>	86,333
Defined contribution pension costs - charitable trading activities	148	-	<b>148</b>	96
<b>Total charitable trading costs</b>	<b>B2b 58,870</b>	<b>27,487</b>	<b>86,357</b>	<b>134,856</b>

## Vale House Community Centre Limited

### Detailed analysis of income and expenditure for the year ended 31 December 2018 as required by the SORP 2015

#### 26 Support costs for charitable activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	150	150	450
<i>Premises Expenses</i>				
Rates and water charges	3,428	-	3,428	3,401
Light heat and power	9,433	1,547	10,980	15,260
Cleaning and waste management	6,037	-	6,037	7,122
<i>Administrative overheads</i>				
Telephone, fax and internet	1,416	-	1,416	1,577
Stationery and printing	533	-	533	526
Equipment expenses	4,494	-	4,494	4,077
Computer costs	1,592	-	1,592	2,009
Advertising and marketing	-	-	-	154
Liability and contents insurance	1,378	-	1,378	1,314
Sundry expenses	667	132	799	2,669
Equipment,repairs,expenses and maintenance	4,341	-	4,341	7,097
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	739	-	739	846
<i>Financial costs</i>				
Depreciation & Amortisation in total for the period	-	20	20	47
<b>Support costs before reallocation</b>	<b>34,058</b>	<b>1,849</b>	<b>35,907</b>	<b>46,549</b>
<b>Total support costs</b>	<b>34,058</b>	<b>1,849</b>	<b>35,907</b>	<b>46,549</b>

#### 27 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Independent Examiner's fees	1,220	-	1,220	1,300
<b>Total Governance costs</b>	<b>1,220</b>	<b>-</b>	<b>1,220</b>	<b>1,300</b>

## Vale House Community Centre Limited

Detailed analysis of income and expenditure for the year ended 31 December 2018 as required by the SORP 2015

### 28 Total Charitable expenditure

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Total charitable trading costs	<b>B2b</b> 58,870	27,487	<b>86,357</b>	134,856
Total support costs	<b>B2d</b> 34,058	1,849	<b>35,907</b>	46,549
Total Governance costs	<b>B2e</b> 1,220	-	<b>1,220</b>	1,300
<b>Total charitable expenditure</b>	<b>B2</b> <u>94,148</u>	<u>29,336</u>	<u>123,484</u>	<u>182,705</u>



## Vale House Community Centre Limited

### Activity analysis of Income and expenditure for the for the year ended 31 December 2018

*This analysis is classsified by activity and not by conventional nominal descriptions.*

#### 29 Analysis of income by activity

	SOFA ref	2018 £	2017 -
<b>Activity</b>			
<b>Income from charitable activities</b>			
Childcare		11,035	5,901
Lunch Club		7,553	7,471
Other charitable activities		78,289	138,445
		<hr/>	<hr/>
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>96,877</b>	<b>151,817</b>
		<hr/>	<hr/>
<b>Income from other, non charitable, trading activities</b>			
Bingo		-	-
<b>Summary of Total Income, including the items above</b>			
Charitable activities	<b>A2</b>	96,877	151,817
Other activities	<b>A3</b>	-	157
Donations & Legacies	<b>A1</b>	10,748	22,498
Other income	<b>A5</b>	-	330
		<hr/>	<hr/>
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>107,625</b>	<b>174,802</b>

## Vale House Community Centre Limited

### Activity analysis of Income and expenditure for the for the year ended 31 December 2018

#### 30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2018	2018	2018	2018	2017
	£	£	£	£	£
<b><i>Childcare</i></b>					
Charitable trading costs	20,500	-	-	20,500	24,339
Employee costs not included in direct costs	-	150	-	150	450
Administrative overheads	-	132	-	132	321
<b>Total Childcare</b>	<b>20,500</b>	<b>282</b>	<b>-</b>	<b>20,782</b>	<b>25,110</b>
	<b>Direct costs</b>	<b>Support costs</b>	<b>Grant funding of activities</b>	<b>Total</b>	<b>Total</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Lunch Club</i></b>					
Charitable trading costs	6,987	-	-	6,987	10,321
Financial costs	-	20	-	20	47
<b>Total Lunch Club</b>	<b>6,987</b>	<b>20</b>	<b>-</b>	<b>7,007</b>	<b>10,368</b>
	<b>Direct costs</b>	<b>Support costs</b>	<b>Grant funding of activities</b>	<b>Total</b>	<b>Total</b>
	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><i>Other charitable activities</i></b>					
Charitable trading costs	-	-	-	-	100,196
<b>Employee costs not included in direct costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Premises expenses	-	20,445	-	20,445	25,783
Administrative overheads	-	16,221	-	16,221	19,102
Professional fees	-	739	-	739	846
<b>Total Other charitable activities</b>	<b>-</b>	<b>37,405</b>	<b>-</b>	<b>37,405</b>	<b>145,927</b>

## Vale House Community Centre Limited

### Activity analysis of Income and expenditure for the for the year ended 31 December 2018

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2018	2018	2018	2018	2017
	£	£	£	£	£
Total Childcare	20,500	282	-	20,782	25,110
Total Lunch Club	6,987	20	-	7,007	10,368
Total Other charitable activities	-	37,405	-	37,405	145,927
Total Governance costs as detailed in Note 27	-	1,220	-	1,220	1,300
<b>Total charitable expenditure</b>	<b>86,703</b>	<b>38,927</b>	<b>-</b>	<b>123,484</b>	<b>182,705</b>

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Childcare	-	-	150	132	282
Lunch Club	-	20	-	-	20
Other charitable activities	1,220	-	-	37,405	38,625
<b>Grand Total</b>	<b>1,220</b>	<b>20</b>	<b>150</b>	<b>37,537</b>	<b>38,927</b>

### 31 Analysis of non charitable expenditure by activity

<i>Governance costs</i>	Governance costs	Governance costs
	2018	2017
	£	£
Other Expenditure - Governance costs as detailed in Note 27	1,220	1,300