

The Charity Registration Number is :- 1060958

ie Gautby Road Play and Community Centre Joint Management Committ

Report and Accounts

31 March 2024



The Gautby Road Play and Community Centre Joint Management Committee

Report and accounts for the year ended 31 March 2024

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The Gautby Road Play and Community Centre Joint Management Committee Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Gautby Road Play and Community Centre Joint Management Committee

The charity is also known by its operating name, Gautby Road Play and Community Centre.

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 1060958.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a charity established under a Charity Commission scheme. The governing document of the charity is the Special Scheme establishing the charity authorised by the Charity Commission in England & Wales (CCEW) .

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.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Gautby Road

Bidston, Birkenhead

Wirral, CH41 7DS

Telephone T: 0151 652 5645

Email Address melissa@gautbyroad.co.uk Web address www.gautbyroad.co.uk

The Trustees in office on the date the report was approved were:-

Councillor J McManus

E Wilkes

S Henry

Councillor E Grey

A Mellor

H Stenhouse

Councillor B Kenny

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

N Champion	Resigned	31 August 2023
R Davies	Resigned	31 August 2023

At the Annual General Meeting Natasha Champion and Rachel Davis retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

**The Gautby Road Play and Community Centre Joint Management Committee
Trustees' Annual Report for the year ended 31 March 2024**

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 Birkenhead North without distinction of sex or of political, religious, or other opinions by associating the Local Authorities, Voluntary Organisations, and inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants. To establish or to secure the establishment of a community centre.

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

There are a range of activities and services undertaken at Gautby Road – Play, Youth & Community Centre. These are listed below:

- Playscheme Provision
- Youth Offer
- Signposting & Community Services
- School Holiday Services
- Reptile Education Offer
- Gautby Baby
- Social Events
- Health, Wellbeing and Exercise activities
- Fun Days

WEB Merseyside & The Wendy House Day Nursery continue to be supportive tenants at Gautby Road. The charity continues to work closely in partnership with other service providers & charity organisations.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

As well as the services above, Gautby Road has exceeded their Gautby Baby offer by receiving funding from Morrisons Foundation. This meant that more families with babies and toddlers were able to receive emergency baby packs which included relevant nappy size, wipes and essentials delivered to their door right across Wirral.

Gautby Road Playscheme continues to offer a wide range of activities for children between the ages of 6-14. This continues with great success, offering young people sessions 5 days each week and during the school holidays.

Funding from the National Lottery – Community Fund enabled Gautby Road to continue to support families and provide salaries to staff.

Throughout the year, Gautby Road Reptiles continues to be self sufficient, visiting many schools, providing educational visits as well as children's parties.

During Easter, Summer and Winter the Holiday Activity Fund from Edsential enabled us to provide nutritious meals and high quality provision to just under 600 young people from the immediate area and across the borough. It also enabled Gautby Road to take local young people on a weekend residential.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Gautby Road Play and Community Centre Joint Management Committee Trustees' Annual Report for the year ended 31 March 2024

The main achievements and performance of the charity during the year.

Gautby Road has been fortunate enough to continue a strong partnership with Neo Community & Wirral Council, meaning the offer has been able to be extended across Wirral, providing food for children and families, as well as activities, hampers and fun days. Working with local schools, Gautby Road were also key in providing hampers and meals to families affected by deprivation & the cost of living crisis.

Throughout the Christmas period, Gautby Road provided a grotto for around 700 children that received a heartfelt gift from Father Christmas, those children who wouldn't usually receive much around the festive period.

Gautby Reptiles continues to be a great success with the animals being hired for events and activities, school sessions and children's parties.

Gautby Road has also developed it's working relationship with Right to Succeed's Cradle to Career, allowing the further development of the youth offer, forming an established Young Leaders group allowing teenagers to grow their skills and volunteer opportunities.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Young people in the area from the age of 6 to 18 have a safe space and supporting environment to gather, socialise and engage in positive activities, skill development and communication.

Community members benefit by receiving vital food and essentials support, signposting to services, reduction in antisocial behaviour, community cohesion and an overall local sense of belonging.

Activities provide a vital role in strengthening community ties and supporting development. By addressing root causes of issues arising in the area, a crucial role is played in promoting positive improvement.

The degree to which the achievements and performance during the year have benefited wider society.

Gautby Road benefit wider society in numerous ways by serving as a hub for social interaction, fostering a sense of belonging and community cohesion. By providing a space for various sessions, recreational activities and support services, this helps to meet the diverse needs of local residents which leads to improved mental health as well as increased engagement in community initiatives.

Resources are offered alongside support for groups, helping to reduce inequalities and promote inclusivity. This plays a vital role in empowering individuals, particularly youth, by providing opportunities for skill development and community involvement which ultimately strengthens the fabric of society.

The support through vital food and essentials distribution in such a highly deprived area addresses food insecurity by providing meals to those in need, ensuring that individuals and families don't go hungry. The initiative raises awareness about broader issues such as poverty, inequality, food waste & the cost of living climate.

The Gautby Road Play and Community Centre Joint Management Committee Trustees' Annual Report for the year ended 31 March 2024

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are selected based upon what they can offer to Gautby Road as a whole, through an application pack where they list their professional skills and seek those who are committed to Gautby Road's mission and contribute to the success.

Utilising existing connections within the charity sector to identify potential candidates. This can include reaching out to current trustees, staff and volunteers who many know the individuals with the right skills and passion. Trustees are selected based upon how they complement the organisation as a whole and of existing joint management committee members.

Steps for induction include attending trustee meetings, meeting the staff and volunteer team at the centre and receiving copies of policies, governing documents, meeting minutes and accounts. This gives trustees a solid foundation of information.

Bankers HSBC UK, 31 The Pyramids, Grange Road, Birkenhead, Wirral, CH41 2ZL

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(13,833)	(25,061)
Unrestricted Revenue Funds available for the general purposes of the charity	70,729	30,745
Restricted Revenue Funds	-	53,817
Total Funds	70,729	84,562

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. Plans for 24/25 will aim to build on reserves and seek further funding for salary costs.

The Gautby Road Play and Community Centre Joint Management Committee
Trustees' Annual Report for the year ended 31 March 2024

Policies on reserves.

It is Gautby Road's policy to hold reserves defined as unrestricted funds that are available for the charity's ongoing operations and futures projects. This include funds to protect the future operations of the charity in any unforeseen circumstances with funds that not marked for specific purpose.

The reserves are maintained to ensure the financial stability of the charity allowing us to cover unexpected expenses or fluctuations in income and maintain operations during periods of reduced finding.

Gautby Road aims to maintain reserves equivalent to 6 months of operating expenses in line with the guidance provided by the Charity Commission. This equates to £45,000. At the year end the trustees recognised this is below the aim. The charity will continue to build up its free reserves over time to meet the required target level.

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

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

The Gautby Road Play and Community Centre Joint Management Committee
Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are required to :-

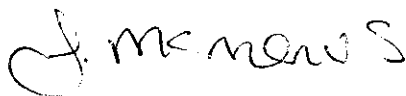
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the 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 regulations made under the Charities Act 2011. 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.

This report was approved by the board of trustees on 23 January 2025.



JULIE MCMANUS
Trustee

The Gautby Road Play and Community Centre Joint Management Committee

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 25 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (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 14.

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

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with 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 Governing Document for the conducting of an audit. 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

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

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 charity and of the accounting systems employed by the charity 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.

The Gautby Road Play and Community Centre Joint Management Committee

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 gross income of the charity in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

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 with 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 the Charities (Accounts and Reports) Regulations 2008 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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (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:-



Matthew Brown - Independent Examiner
CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 23 January 2025

**The Gautby Road Play and Community Centre Joint Management Committee -
Statement of Financial Activities for the year ended 31 March 2024**

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	4,247	171,520	175,767	204,534
Charitable activities	A2	115,831	-	115,831	144,228
Total income	A	120,078	171,520	291,598	348,762
Expenditure on:					
Raising funds	B1	7,713	-	7,713	7,371
Charitable activities	B2	126,198	171,520	297,718	366,452
Total expenditure	B	133,911	171,520	305,431	373,823
Net income for the year		(13,833)	-	(13,833)	(25,061)
Transfers between funds	C	53,817	(53,817)	-	-
Net income after transfers	A-B-C	39,984	(53,817)	(13,833)	(25,061)
Net movement in funds		39,984	(53,817)	(13,833)	(25,061)
Reconciliation of funds:-					
Total funds brought forward	E	30,745	53,817	84,562	92,904
Total funds carried forward		70,729	-	70,729	67,843

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 separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 25 form an integral part of these accounts.

**The Gautby Road Play and Community Centre Joint Management Committee -
Statement of Financial Activities for the year ended 31 March 2024**

**The Gautby Road Play and Community Centre Joint Management Committee - Analysis of
prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	119,416	85,118	204,534
Charitable activities	A2	144,228	-	144,228
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	263,644	85,118	348,762
Expenditure on:				
Raising funds	B1	7,371	-	7,371
Charitable activities	B2	315,771	33,962	366,452
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	323,142	33,962	373,823
Net gains on investments	B4	-	-	-
Net income for the year		(59,498)	51,156	(25,061)
Transfers between funds	C	-	-	-
Net income after transfers		(59,498)	51,156	(25,061)
Net movement in funds		(59,498)	51,156	(25,061)
Reconciliation of funds:- E				
Total funds brought forward		90,243	2,661	92,904
Total funds carried forward		30,745	53,817	67,843

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 14 to 25 form an integral part of these accounts.

**The Gautby Road Play and Community Centre Joint Management Committee -
Statement of Financial Activities for the year ended 31 March 2024**

**The Gautby Road Play and Community Centre Joint Management Committee - Resources
applied in the year ended 31 March 2024 towards fixed assets for Charity use:-**

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(11,034)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(11,034)	-

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

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	30,745	53,817	84,562	92,904
Recognised gains and losses before transfers	(13,833)	-	(13,833)	(25,061)
	16,912	53,817	70,729	67,843
(From)/To unrestricted revenue funds	53,817	(53,817)	-	-
Closing revenue funds	70,729	-	70,729	67,843

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	70,729	-	70,729	67,843

The notes attached on pages 14 to 25 form an integral part of these accounts.

**The Gautby Road Play and Community Centre Joint Management Committee -
Statement of Financial Activities for the year ended 31 March 2024**

**The Gautby Road Play and Community Centre Joint Management Committee
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	291,598	348,762
Investment income		
Gross income in the year before exceptional items	291,598	348,762
Gross income in the year including exceptional items	291,598	348,762
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	290,623	362,123
Depreciation and amortisation	4,887	1,971
Fundraising costs	7,713	7,371
Governance costs	2,208	2,358
Total expenditure in the year	305,431	373,823
Net income before tax in the financial year	(13,833)	(25,061)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(13,833)	(25,061)
Retained surplus for the financial year	(13,833)	(25,061)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 25 form an integral part of these accounts.

The Gautby Road Play and Community Centre Joint Management Committee -

	Notes	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	8	A2	11,084	4,937
Current assets		B		
Debtors	9	B2	-	23,097
Cash at bank and in hand		B4	70,926	65,188
Total current assets			<u>70,926</u>	<u>88,285</u>
Creditors: amounts falling due within one year	10	C1	<u>(11,281)</u>	<u>(8,660)</u>
Net current assets			59,645	79,625
The total net assets of the charity			<u>70,729</u>	<u>84,562</u>

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

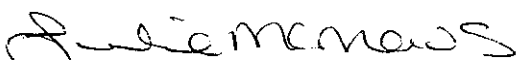
Restricted funds					
Restricted Revenue Funds	14	D2	-	53,817	
				-	53,817
Unrestricted Funds					
Unrestricted Revenue Funds	14	D3	70,729	30,745	
			70,729		30,745
Designated Funds					
			-		-
Total charity funds			<u>70,729</u>		<u>84,562</u>

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 Trustees acknowledge their responsibilities for complying with the requirements of charity legislation 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 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



JULIE MCMANUS

Trustee

Approved by the board of trustees on 23 January 2025

The notes attached on pages 14 to 25 form an integral part of these accounts.

The Gautby Road Play and Community Centre Joint Management Committee

Notes to the Accounts for the year ended 31 March 2024

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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , 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) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (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.

Going Concern

There are no uncertainties about going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

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

Income recognition

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

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

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

The Gautby Road Play and Community Centre Joint Management Committee

Notes to the Accounts for the year ended 31 March 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

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

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

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Policies relating to assets, liabilities and provisions and other matters.

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 over their estimated useful lives.

Fixtures and play equipment	20 % straight line
Food and computer equipment	33.33 % straight line

Debtors

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or as implied by law.

There are no endowment funds.

The Gautby Road Play and Community Centre Joint Management Committee

Notes to the Accounts for the year ended 31 March 2024

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.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,887	1,971
Pension costs	2,471	2,414

6 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees	95,941	97,712
Employer's National Insurance for all staff	2,655	2,868
Employer's pension cost	2,471	2,414
Total salaries, wages and related costs	101,067	102,994

The estimated full time equivalent number of all staff employed in the year was	7	6
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The estimated equivalent number of full time staff in the year was:-

Engaged on charitable activities	5	4
Engaged on management and administration	2	2
The estimated full time equivalent number of all staff employed	7	6

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

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

The Gautby Road Play and Community Centre Joint Management Committee

Notes to the Accounts for the year ended 31 March 2024

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

Current Year	Fixtures and play equipment £	Food and computer equipment £	Total £
Cost			
At 1 April 2023	4,184	6,533	10,717
Additions	11,034	-	11,034
At 31 March 2024	15,218	6,533	21,751
Depreciation			
At 1 April 2023	3,252	2,528	5,780
Charge for the year	3,139	1,748	4,887
At 31 March 2024	6,391	4,276	10,667
Net book value			
At 31 March 2024	8,827	2,257	11,084
At 31 March 2023	932	4,005	4,937

9 Debtors

	2024 £	2023 £
Trade debtors	-	23,033
Prepayments and accrued income	-	64
	-	23,097

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	2,208	2,208
PAYE, NIC VAT and other taxes	8,302	4,147
Other creditors	771	2,305
	11,281	8,660

11 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	67,843	92,904
Surplus after tax for the year	(13,833)	(25,061)
At 31 March 2024	54,010	67,843

The Gautby Road Play and Community Centre Joint Management Committee

Notes to the Accounts for the year ended 31 March 2024

12 No related party transactions

There were no transactions with related parties in the year.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	11,084	-	-	11,084
Current Assets	70,926	-	-	70,926
Current Liabilities	(11,281)	-	-	(11,281)
	70,729	-	-	70,729
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,937	-	-	4,937
Current Assets	34,468	-	53,817	88,285
Current Liabilities	(8,660)	-	-	(8,660)
	30,745	-	53,817	84,562

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 15 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	30,745	(13,833)	53,817	70,729
Total unrestricted and designated funds	30,745	(13,833)	53,817	70,729
Restricted funds:-				
Wirral Borough Council	20,950	-	(20,950)	-
Right to Succeed Mini Pathfinders	9,050	-	(9,050)	-
Right to Succeed Community Seed	9,600	-	(9,600)	-
Right to Succeed Cradle to Carer	13,443	-	(13,443)	-
The National Lottery Community Fund - RC North West Region	774	-	(774)	-
Total restricted funds	53,817	-	(53,817)	-
Total charity funds	84,562	(13,833)	-	70,729

The Gautby Road Play and Community Centre Joint Management Committee

Notes to the Accounts for the year ended 31 March 2024

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	120,078	(133,911)	-	(13,833)
Restricted funds:-				
Wirral Borough Council	45,318	(45,318)	-	-
Right to Succeed Mini Pathfinders	10,860	(10,860)	-	-
Right to Succeed Community Seed	6,078	(6,078)	-	-
Right to Succeed Cradle to Carer	20,159	(20,159)	-	-
Souter Charitable Trust	1,951	(1,951)	-	-
Morrisons Foundation	6,546	(6,546)	-	-
The National Lottery Community Fund - RC North West Region	31,888	(31,888)	-	-
Edsential Holiday Activities and Food	48,720	(48,720)	-	-
	291,598	(305,431)	-	(13,833)

16 The purposes for which the funds

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 current year:-

Wirral Borough Council

Household support funding and and funds received towards paying the salary of a young person whom faces challenges getting into employment.

Right to Succeed Mini Pathfinders

Funding to to run a mini pathfinders project to 6 primary schools directly benefiting circa. 300 children across the North End.

Right to Succeed Community Seed

Funding for community-led projects run by local residents.

Right to Succeed Cradle to Carer

The aim of the Project will be to adopt a research-informed approach to support Organisations to become more independent at identifying and meeting needs, enabling them to improve outcomes for residents of North Birkenhead.

Souter Charitable Trust

The Trust supports projects for the relief of human suffering in the UK, and in this case, a contribution towards Gautby Baby essentials boxes.

Morrisons Foundation

Funding to support the Gautby Baby project

The National Lottery Community Fund - RC North West Region

Second year of funding for the centre manager.

Edsential Holiday Activities and Food

To coordinate free Holiday Activities and Food for Wirral Local Authority and ensure that all school-age children eligible for benefits-related free school meals in Wirral are able to access the holiday provision that provides healthy food and activities.

17 Ultimate controlling party

The charity is under the control of its legal members.

The Gautby Road Play and Community Centre Joint Management Committee

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

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

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	42	-	42	2,400
Total donations and gifts from individuals	42	-	42	2,400

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
Wirral Borough Council Grants	1,900	45,318	47,218	37,966
Edsential Holiday Activities and Food	-	58,720	58,720	93,678
Police Commissioners	2,305	-	2,305	-
Prior year HAF funding paid back	-	(10,000)	(10,000)	-
Total public sector revenue grants	4,205	94,038	98,243	131,644

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Prior Year	110,694	20,950	131,644

The Gautby Road Play and Community Centre Joint Management Committee

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Right to Succeed Mini Pathfinders	-	10,860	10,860	9,050
Right to Succeed Community Seed	-	6,078	6,078	9,600
Right to Succeed Cradle to Carer	-	20,159	20,159	18,765
Souter Charitable Trust	-	1,951	1,951	-
Morrisons Foundation	-	6,546	6,546	-
National Lottery	-	31,888	31,888	32,075
Neighbourly	-	-	-	1,000
Total private sector revenue grants	-	77,482	77,482	70,490

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	6,322	64,168	70,490	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	4,247	171,520	175,767	204,534

All the donations and gifts in the prior year were unrestricted.

Prior year	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total Donations, Grants and Legacies A1	119,416	85,118	204,534

The Gautby Road Play and Community Centre Joint Management Committee

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

19 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Room and machine hire	19,065	-	19,065	35,394
Vehicle hire	24,175	-	24,175	20,070
Food, drink and tuck shop	13,792	-	13,792	20,505
Events, trip and ticket income	16,865	-	16,865	15,596
Commission Received - charitable	22,363	-	22,363	32,501
Total Primary purpose and ancillary trading	96,260	-	96,260	124,066

20 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Contractual payments from public bodies to fund charitable activities				
Wirral Borough Council	10,223	-	10,223	11,250
Total contractual payments from public bodies	10,223	-	10,223	11,250

	Current year Funds 2024 £	Current year Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Fundraising				
Cash 4 Kids	9,348	-	9,348	8,912
Total Fundraising	9,348	-	9,348	8,912

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Prior Year Total Funds 2023 £
Total Charitable income from funders:-				
Current year - income from funders	19,571	-	19,571	20,162

The Gautby Road Play and Community Centre Joint Management Committee

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Total income from charitable trading	96,260	-	96,260	124,066
Income from funders	19,571	-	19,571	20,162
Total from charitable activities A2	115,831	-	115,831	144,228

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	44,574	51,367	95,941	97,712
Employers' NI - Charitable activities	1,627	1,028	2,655	2,868
Defined contribution pension costs - charitable activities	1,937	534	2,471	2,414
Food and drink purchases and hampers	11,279	28,565	39,844	70,750
Reptile expenditure	8,536	-	8,536	10,717
Day trips and activities	-	21,776	21,776	57,753
Equipment and consumables	109	21,258	21,367	18,713
Coach and vehicle hire and expenses	23,900	22,721	46,621	15,462
Project costs and holiday projects	-	22,510	22,510	50,648
Cleaning	4,990	-	4,990	3,619
Total direct spending B2a	96,952	169,759	266,711	330,656

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	63,750	33,962	97,712
Total direct spending B2a	296,694	33,962	330,656

The Gautby Road Play and Community Centre Joint Management Committee

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

23 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Reallocated from support costs	-	-	-	16,719
Total charitable trading costs B2b	-	-	-	16,719

24 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Administrative overheads				
Telephone, fax and internet	1,839	-	1,839	997
Stationery and office costs	99	-	99	-
Hire of equipment	3,711	-	3,711	2,313
IT and software	2,990	900	3,890	1,040
Staff training, DBS and uniforms	816	277	1,093	2,605
Marketing	2,141	417	2,558	2,567
Insurances	1,319	-	1,319	763
Repairs and maintenance	8,980	-	8,980	3,968
Payroll charges	51	167	218	201
Financial costs				
Bank charges	205	-	205	294
Depreciation & Amortisation in total for the period	4,887	-	4,887	1,971
Support costs allocated to charitable activities	27,038	1,761	28,799	16,719
Total support costs - Current Year	27,038	1,761	28,799	16,719

25 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	2,208	-	2,208	2,358
Total Governance costs	2,208	-	2,208	2,358

The Gautby Road Play and Community Centre Joint Management Committee

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

26 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	96,952	169,759	266,711	330,656
Total charitable trading costs	B2b	-	-	-	16,719
Total support costs	B2d	27,038	1,761	28,799	16,719
Total Governance costs	B2e	2,208	-	2,208	2,358
Total charitable expenditure	B2	126,198	171,520	297,718	366,452

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Total direct spending	B2a	296,694	33,962	330,656	
Total charitable trading costs	B2b	16,719	-	16,719	
Total support costs	B2d	-	-	16,719	
Total Governance costs	B2e	2,358	-	2,358	
Total charitable expenditure	B2	315,771	33,962	366,452	

27 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Cost of fundraising activities		7,713	-	7,713	7,371
Total fundraising costs	B1	7,713	-	7,713	7,371