BARNSTONDALE CENTRE

England & Wales · Charity number 1087502

Details

Status	Registered
Legal form	Charitable company
Company number	04201418
Registered	2001-07-12
Register	View on the Charity Commission register

Contact

Address	Barnston Dale Storeton Lane Barnston Wirral CH61 1BX
Phone	01516481412
Email	info@barnstondale.org
Website	www.barnstondale.org

Activities

Objects: TO ACQUIRE AND TAKE OVER THE UNDERTAKING OF THE CHARITY KNOWN AS BARNSTONDALE CENTRE (ESTABLISHED BY A TRUST DEED DATED 3RD OCTOBER 1989 MADE BETWEEN MARGARET SHIRLEY THURMAN (1) AND THE SAID MARGARET SHIRLEY THURMAN, GRAHAM BARRIE MARSH, LLOYD CHARLES PIPER AND NIGEL WILLIS KENWRIGHT (2)) REGISTERED NUMBER 702523).TO PROVIDE A FACILITY TO ASSIST YOUNG PEOPLE (PRIMARILY, BUT NOT EXCLUSIVELY, FROM MERSEYSIDE AND ITS ENVIRONS) TO DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS, WHO TAKE ACTIVE AND RESPONSIBLE ROLES IN THE COMMUNITIES IN WHICH THEY LIVE.

Activities: Inclusive outdoor education and activity centre on the Wirral, Merseyside. We deliver skills-focused learning through activities such as climbing, abseiling, archery, target shooting, team-building, orienteering, bushcraft and residential stays for schools, disability and community groups, building confidence, resilience and environmental awareness.

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Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£876,781	£823,084	£1,088,959	33
2024-03-31	£828,476	£766,448	£1,035,262	28
2023-03-31	£886,408	£892,547	£973,234	34
2021-12-31	£561,230	£611,121	£979,373	28
2020-12-31	£403,476	£487,129	-	-

Trustees

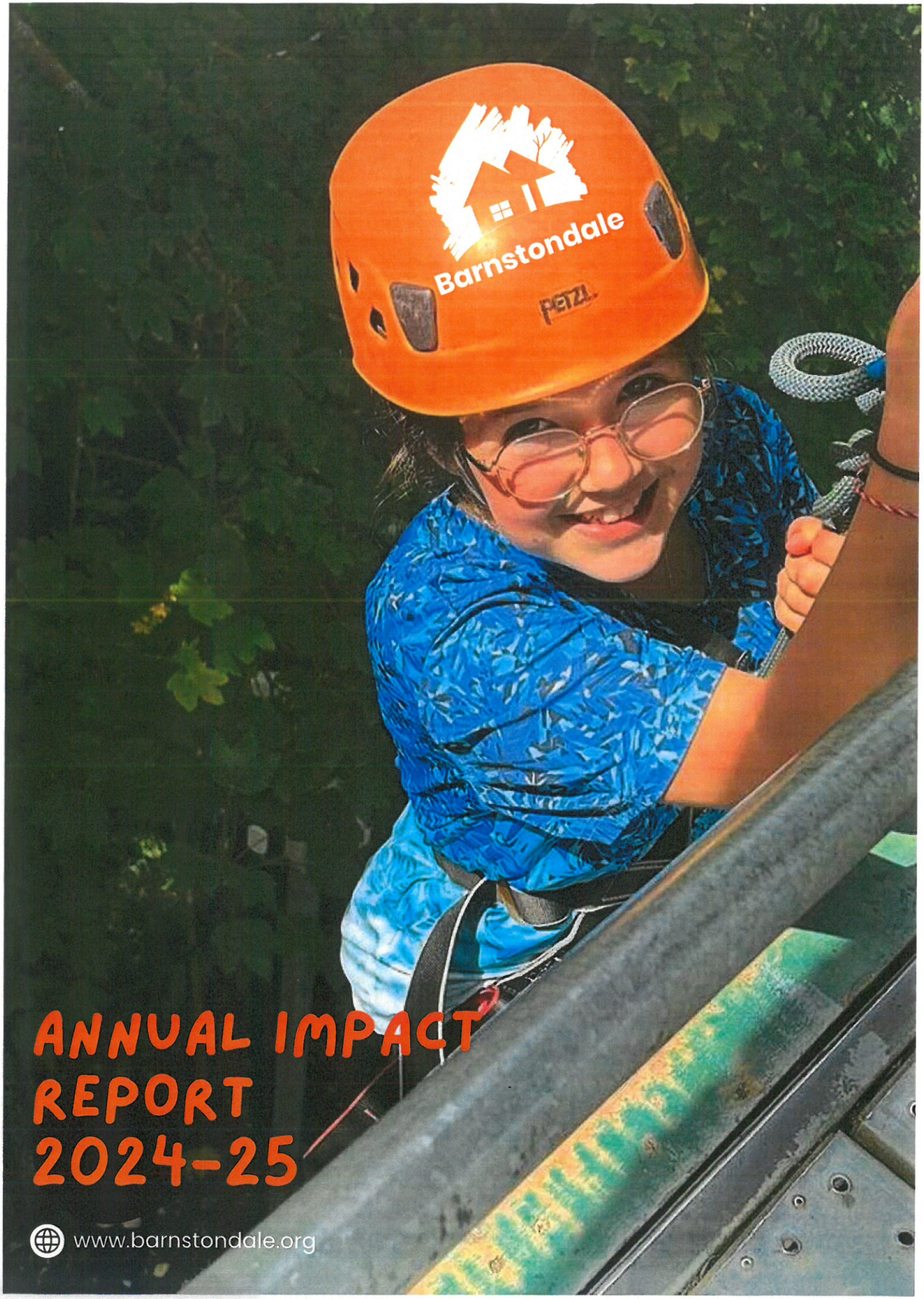
Name	Role	Appointed
Caroline Halewood		2022-06-28
Dr MARK WOODGER		2022-09-26
Dr Michael Fallon		2022-06-28
John Stewart Elliott		2019-07-01
Jonathan David Brennan		2021-03-18
LUCY VICTORIA SHAW		
Mark Edgar		2022-06-28
PETER STOKES DAVISON		

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BARNSTONDALE CENTRE

England & Wales - Charity number 1087502

Accounts



ANNUAL IMPACT REPORT 2024-25

www.barnstondale.org

Barnstondale

"BARNSTONDALE IS A SPECIAL PLACE WHERE CHILDREN EXPERIENCE THE GREAT OUTDOORS TOGETHER, INCLUSIVELY. THEY PLAY FREELY, EXPLORE SAFELY, AND GROW IN CONFIDENCE. THE STAFF GO ABOVE AND BEYOND TO MAKE IT FEEL LIKE A HOME FROM HOME, AND THE MEMORIES WE'VE MADE HERE WILL STAY WITH US FOREVER."

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A MESSAGE FROM OUR CHIEF EXECUTIVE

It is with great pride that I introduce this year's Impact Report, our most ambitious and reflective to date.



At Barnstondale, we believe childhood should be free, fearless, and full of opportunity. Our purpose is to create experiences where disadvantage is removed, and children can simply be children, playing, learning, and growing in the great outdoors. Through our inclusive residential stays and accessible activities, we help young people discover confidence, build resilience, and unlock potential that lasts far beyond their time with us.

Our mission is simple: to change lives through the safe provision of fun, challenging, and adventurous outdoor experiences. **Our vision is a world where no child is held back by circumstance.** And this year, we've brought new clarity and energy to our work through a fresh set of core values: INSPIRE: Inclusive, Nurturing, Safe, Passionate, Inspirational, Respectful and Educational. These values now underpin everything we do; from the way we plan activities to how we welcome every child who comes through our gates.

Much of our team is local to Merseyside and brings with them lived experience of poverty, disability, or disadvantage. Many of them also attended Barnstondale themselves as children, through their school, youth group, or local community group. That connection makes our purpose personal. We're not just delivering a service, we understand, from the inside out, why Barnstondale matters.

In June 2025, a parliamentary debate led by Tim Farron MP brought national attention to the transformational value of outdoor education. Scotland and Northern Ireland already recognise this through curriculum policy and government funding, yet England lags behind. At Barnstondale, we step into that gap. Through our bursary scheme, funded by surplus income and the generosity of supporters who truly understand the value of what we do, we ensure that cost is never a barrier. This financial assistance allows thousands of children, many of whom face poverty, disability, or disadvantage, to access the life-changing experiences outdoor learning can provide.

The evidence is clear: outdoor learning builds wellbeing, character, and academic success. Over the past year, against a backdrop of rising costs and stretched school budgets, demand for our bursary support has continued to grow.

Thanks to the generosity of our donors and funders, we've been able to open Barnstondale's doors to more disadvantaged and disabled children than ever before. Together, we've made significant strides in breaking down financial barriers, but the need is rising, and the challenge is far from over. Ensuring that no child is left out is a moving target, and one we remain firmly committed to.

To everyone who has supported us, whether through time, funding, or simply spreading the word - thank you. You've helped preserve precious childhood experiences and opened up new futures for thousands of children. We look ahead with determination and hope, knowing that every adventure starts with someone believing it's possible.

Jon Muspratt,
Chief Executive

Barnstondale

VISION, MISSION & PURPOSE



Core Values: INSPIRE

Inclusive: Ensuring accessibility for all and creating a welcoming environment.

Nurturing: Supporting wellbeing and personal growth.

Safe: Prioritising physical and emotional safety for all.

Positive: Encouraging confidence, resilience, and a can-do attitude.

Innovative: Inspiring new ways to learn, grow, and overcome challenges.

Respectful: Valuing diversity, teamwork, and collaboration.

Educational: Providing meaningful learning experiences that make a lasting impact.

Vision

To inspire and unlock the potential of everyone at Barnstondale.

Mission

Our mission is simple, through the safe provision of accessible, fun, challenging and adventurous experiences, we aim to change lives by developing life skills, confidence and self-esteem in all.

Purpose

To create an experience where disadvantage is removed and children can be children, giving them the opportunity to explore, learn, grow, and feel inspired by the outdoors. We will achieve this by:

- Providing opportunities to promote inclusion, create accessibility and build resilience and confidence through the provision of outdoor education.
- Removing financial disadvantage by part funding children's places on activity days and residential stays, to ensure every child can benefit from learning outdoors and no child is left behind.
- Removing accessibility barriers to outdoor activities and facilities for children with additional needs.

DID YOU KNOW?

For every £1 invested in outdoor learning society get's

£4.32

back.

1 in 3

Children never have lessons outside of the classroom.

18%

13% of children under 16 never visit the natural environment, in the most deprived areas this rises to 18%.

45%

Nearly half (45%) of parents have been unable to afford trips and outings outside of school for their children, with this figure rising to 57% among working-class communities.

25%

Only 25% of disabled children regularly participate in physical education; one-third get less than 30 minutes of activity per day.



At Barnstondale, we believe every child deserves the chance to thrive through outdoor education. Being outdoors not only improves physical health but also supports mental wellbeing, builds confidence, resilience, and self-worth, and nurtures social and emotional skills. Our activity days and residential experiences foster engagement, perseverance, teamwork, leadership, and problem-solving, while strengthening connections with nature and boosting attendance, achievement, and lifelong learning. By creating access and inclusive experiences for all children, we help develop motivation, self-reliance, and a sense of societal responsibility empowering young people to grow, learn, and succeed both in school and in life.

Research shows that outdoor learning helps build and develop:

Perseverance SOCIETAL
RESILIENCE BENEFIT Wellbeing
Engagement Teamwork
Attendance Connection with Nature
Confidence Self-reliance
Problem-Solving Attainment Achievement
Improved Behaviour MENTAL
Communication Leadership HEALTH
SELF WORTH Motivation

2024-25 HIGHLIGHTS



1,709

part funded places for disadvantaged children.

1,500

children had an additional need or disability.

387

local children reached with our barnstondale in a box programme.

Barnstondale Bursary Scheme

At Barnstondale, we believe every child should have the opportunity to enjoy outdoor adventures, regardless of background or ability.

That's why our Bursary Scheme continues to play such a vital role. Across Cheshire and Merseyside, around one in five children live in low-income households, and the number of children with special educational needs is steadily rising. Without support, many would simply miss out on experiences that can shape confidence, resilience, and lifelong friendships.

Thanks to the generosity of our donors, in 2024–25 we were able to support 1,709 disadvantaged children who would otherwise have missed this opportunity. For many, their visit to Barnstondale was their first chance to experience the outdoors in a safe, inclusive environment — helping to improve wellbeing, broaden horizons, and raise aspirations.

Barnstondale in a Box (BIAB)

In partnership with Family Toolbox and Koala Northwest, we extended our reach beyond our centre through Barnstondale in a Box (BIAB).

This six-week outreach programme allowed us to take outdoor learning directly into schools, who had a high percentage of pupils with additional needs or low attendance. Across nine schools on the Wirral, we worked with 387 children, of whom 260 had additional learning needs or disabilities. Sessions combined hands-on activities with teamwork and problem-solving, directly supporting the curriculum while building confidence. Early outcomes showed clear improvements in engagement and school attainment, particularly for children with SEND.

Extending Disability Provision

The number of children with complex needs visiting Barnstondale each year is increasing.

Many families face barriers to accessing inclusive opportunities, but our facilities and bursary support mean more children with disabilities can now take part in enriching experiences. In 2024–25, we welcomed hundreds of children with additional needs through both funded and non-funded visits — a number that continues to grow each year.

2024-25 HIGHLIGHTS



Children's Charity of the Year 2024.

Magical Christmas Fundraiser

Looking ahead to sustain our future.

A moment of recognition: Children's Charity of the Year

In November 2024, Barnstondale was honoured to be named Children's Charity of the Year at the Wirral Life Awards, a moment that marked not just a win, but a celebration of everything we stand for.

For over a century, Barnstondale has opened its doors to children of all abilities and backgrounds, creating a place where children can play safely and freely amongst nature, a place where children can be children. This award recognised the heart of our work, helping thousands of young people every year to grow in confidence, connect with nature, and feel a true sense of belonging. The evening was a proud moment for our dedicated team and a strong reminder of the impact we've made, and the difference we're still working to make for every child who comes to Barnstondale.

Barnstondale's Magical Christmas Fundraiser

In December 2024, Barnstondale's Magical Christmas event returned for its third year, raising £18,000 across five events and welcoming over 1,000 visitors.

The festive experience included sensory activities, crafts, games, and a visit to Santa, all designed to raise funds for the Bursary Scheme. The funds raised will help part-fund places for up to 200 disadvantaged children in 2025-26, ensuring they can access outdoor education and life-changing experiences alongside their peers.

New Opportunities, New Heights: Taking Fundraising Further

We're excited to announce that Barnstondale has secured a Silver Bond charity ballot place in the London Marathon from 2026 to 2029! This gives us two runner spots each year, helping raise vital funds through passionate supporters going the distance for our cause.

We're also proud to have been recognised by MP Matthew Patrick for our impact in the region, receiving a share of a generous donation from Omaze – how Omazing! Both milestones highlight our growing mission to support disadvantaged and disabled children with life-changing outdoor experiences.

THE CHAIR'S STATEMENT



It is a privilege to look back on a remarkable year for Barnstondale. More than 5,000 children joined us in 2024–25, over half from disadvantaged backgrounds, with 1,709 supported through our bursary scheme. Thanks to the generosity of donors, every £90 raised opened the door for a child to take part in a residential stay, experiences that build resilience, confidence, and friendships that last far beyond their visit.

This year we were proud to be named Children's Charity of the Year 2024, a recognition of our team's dedication and the incredible support of our community. Our Magical Christmas fundraiser raised £18,000, new London Marathon charity ballot places promise exciting opportunities ahead, and growing recognition from partners and supporters shows Barnstondale's role has never been more valued.

Yet demand continues to rise, and around 1,500 children could not be supported last year. That unmet need drives our determination to reach our ambitious fundraising targets and extend bursary support to ensure we fund 50% of the costs to those most in need.

The challenges of the cost-of-living crisis and reduced school budgets make our mission more vital than ever, but we look to the future with optimism. Our 10-year strategy sets out bold plans: to secure Barnstondale's long-term home, expand SEND provision, and grow our impact so that no child is left behind.

Every pound we raise is reinvested back into the mission, ensuring maximum impact for the children we serve. With your continued support, Barnstondale will remain a place where children can explore, play, and discover their own "I can" moments, and where every £90 truly changes a life.

Mark Woodger
Charity Chair of Trustees





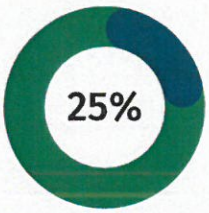
OUR YEAR IN NUMBERS

Helping more people..

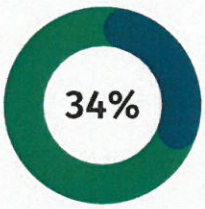
On average

6000

children and young people visit Barnstondale every year.



of visitors had an additional need or disability in 2024-25.



of visitors were supported by our Bursary Scheme in 2024-25.

..gain equal access

More than



of the children and young people who visited Barnstondale in 2024–25 were disadvantaged.

..to Outdoor Education.

A vital experience for children's development in their early years.

WHICH FEEDBACK FOUND RESULTED IN:



100%
of our visitors became more
PHYSICALLY ACTIVE



97%
of our visitors learnt
RESILIENCE AND CONFIDENCE



100%
of our visitors agree
CHILDREN'S BEHAVIOURS WERE POSITIVELY INFLUENCED

91%



of our visitors left feeling
INSPIRED BY THE OUTDOORS

80%



of our visitors experienced their
FIRST TRIP AWAY WITH FRIENDS

OUR BURSARY SCHEME



Think back to your childhood.

Which are your fondest memories? Was it a school residential trip? Perhaps running around with friends, completing tasks in unpredictable weather, or playing outside until the streetlights came on? These simple, joyful moments of childhood freedom and adventure are the foundation for creativity, confidence, and lifelong memories. Unfortunately, for many children today, these experiences are out of reach due to social financial hardship.

Many children across Merseyside grow up in poverty, with little or no access to structured sport or outdoor challenges. Physical inactivity, low confidence, and poor mental wellbeing are common, particularly since COVID. Children with special educational needs and disabilities (SEND) face additional barriers, as mainstream sports facilities often lack adaptations or trained staff.

Outdoor Education offers an accessible, inclusive and transformative activity that develops resilience, problem-solving, and perseverance. Yet for disadvantaged children, cost and access remain prohibitive. Without targeted support, those who would benefit most from its confidence-building and wellbeing impacts risk being excluded.

Barnstondale's bursary scheme can address this gap by providing safe, fully inclusive, subsidised sessions for young people who would otherwise miss out. With specialist instructors, adapted equipment, and bursary support, we can ensure no child is left behind.

The Challenge

Since 2021, our Bursary Scheme has helped 4,790 children overcome financial and social barriers to take part in life-changing residential experiences. In 2024-25 alone, we supported 1,709 children.

But demand is rising fast:

- **69% of our visitors come from Merseyside, where 1 in 3 children live in poverty.**
- **Schools and families face stretched budgets and the cost-of-living crisis.**
- **Children with SEND have fewer opportunities due to the lasting effects of COVID-19.**
- **Local access to safe green spaces is shrinking due to crime and anti-social behaviour.**

For many children, a trip to Barnstondale isn't just a holiday, its a rare chance to build confidence, independence, and social skills that can change their futures.

The Solution.

We fund up to 50% of a child's place (£90 for a 3-day residential with activities, accommodation and meals). In 2024–25, 36% of visiting children were supported by our bursary scheme. Sadly, 1,500 children who had booked did not attend.

Closing the funding gap so no child is left behind.

We need to raise £90 per child to cover bursary costs. Our goal is to support every child who applies, and with donor support, we believe we can make this happen.

> "If you're the only one not going on a trip, it really hurts. Everyone else is making memories while you're left behind." — Child Participant
>
> "For the first time ever, we were able to take the whole class away. Many of these students had never been on a school trip before. This experience changed their confidence and created a sense of belonging." — Teacher
>
> "Barnstondale was the best! I didn't want to go home." — Young Visitor

IN THEIR WORDS

"What started as a nervous first trip turned into a day filled with personal accomplishments and new friendships."



Overcoming Challenges at Barnstondale!

D recently had his first visit to Barnstondale Activity Centre, his first offsite activity with the group! Nervous but excited, D was especially anxious about trying the climbing wall, as he'd never climbed before. From the moment he arrived, the Barnstondale team made sure he felt comfortable and supported. With gentle encouragement from staff and peers, D faced his fears and successfully climbed the wall, eventually reaching the top!

What began as a nervous adventure ended in personal triumph and new friendships. Thanks to your support, Barnstondale continues to offer life-changing opportunities for people like D. The entire group had a blast and can't wait to return!

- Disability Positive

Disability and Regional Health Gaps

Across the UK, children and young people with disabilities are growing up under increasing pressure from intersecting inequalities rising poverty, deprivation and health challenges all compounding their everyday struggles. In the Liverpool City Region, where child poverty rates sit well above the national average and disability prevalence is among the highest in the country, families often face fragmented support, long waits for services, and significant financial strain. These barriers too often translate into developmental delays, poorer health outcomes, and educational setbacks, especially in our most deprived communities. Local charities step in as vital lifelines, yet demand consistently outstrips supply, leaving many families without the support they urgently need. That is why our role as an inclusive, accessible facility for young people up to the age of 25 with complex disabilities and needs is so important and why we are proud to provide a space that tackles these inequalities head-on, offering opportunity, support and belonging where it is needed most.

Regional Statistics for Insight

Children in the North suffer from worse health outcomes overall, including lower life expectancy, higher infant mortality, and more economic inactivity linked to ill health. Liverpool local authorities, which include Wirral, are among the worst-performing when it comes to disability-linked deprivation.

Liverpool City Region Combined Authority registers 23.8% of people living with a disability among the highest rates nationally.

32.3% of children live in relative low-income families (vs. 20.1% England average), and 20.8% in absolute poverty (vs. 15.9%).

SUPPORTING TRANSITIONS THROUGH RESIDENTIAL EXPERIENCES

"Their goal is to return to school knowing ten new names of new friends in their year group and all pupils confirmed that they achieved this and more!"

For the past four years, our Year 7 cohort has visited Barnstondale as the final milestone in their Year 6 to Year 7 Transition Programme. This residential plays a vital role in building independence, resilience, social awareness, and friendships at a critical stage in our pupils' educational journey. Every year, pupils return with a sense of achievement, each tasked with learning the names of at least ten new peers, a goal all pupils achieved again this year!

Barnstondale provides a safe, welcoming environment where our students feel at ease.

The staff are consistently kind, accommodating, and responsive to our changing needs. Their flexibility and excellent communication make planning seamless and the visit highly effective. It's now a much-anticipated tradition, with growing participation driven by positive word-of-mouth from older students. his year, a third of our Year 7 pupils were eligible for Pupil Premium, and many faced financial barriers to attending. Thanks to Barnstondale's bursary scheme, we were able to offer subsidised places and flexible payment plans tailored to individual circumstances.

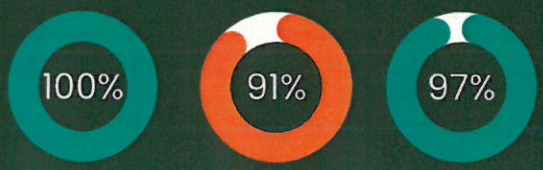


For many of these pupils, it was their first opportunity to attend a residential trip.



Confidence, Resilience and New Friendships

Feedback in 2024-25 indicated that, 100% of pupils said it was easier to make new friends, 91% felt happier about moving class or school, and staff said residentials improved relationships and raised aspirations; 79% of staff felt they supported transition.



As a result we witnessed shy, uncertain pupils grow in confidence and develop new skills outside the classroom. For those from financially challenged backgrounds, the experience was not just enjoyable, it was transformative. We are deeply grateful to Barnstondale and all those who support the bursary scheme. Your generosity ensures that no child is left behind from this life-enriching experience. We've already booked next year's visit and hope to continue working together to provide this opportunity for all of our pupils.

- CTK Southport.

STRATEGIC PLAN 2025-35



Unlocking Potential • Expanding Horizons • Leading with Purpose

Following a recent strategic review of the charity, we have taken the opportunity to formalise our long-term direction of travel. This strategy is grounded in a deep understanding of community need, educational priorities, and the evolving landscape of outdoor learning, and it reflects our commitment to meeting those needs while continuing to deliver life-changing experiences for generations to come.

Having come through the COVID-19 pandemic in a strong position, Barnstondale now stands on firm foundations. We have emerged not only resilient, but more relevant than ever. With rising demand, increasing inclusion challenges, and a national conversation about wellbeing, equity, and access to nature, we are confidently looking ahead, shaping a future where every child, regardless of background or ability, has the chance to grow through adventure.

Why this plan matters.

We believe that every child should access nature, adventure, and growth, regardless of background, ability, or postcode.

This 10-year strategy sets out how Barnstondale will:

- Secure a permanent, inclusive home.
- Grow capacity to meet rising need.
- Shape regional and national dialogue on outdoor education.
- Embed resilience across our people, partnerships, and place

Our Vision for 2035.

By 2035, Barnstondale will:

- Secure our future home, through ownership, long-term lease, or relocation to a sustainable, inclusive base.
- Support 6,000 children annually, with at least 30% on bursaries and a strong commitment to SEND inclusion.
- Open a second site, delivering outdoor activities and tented accommodation for 50 young people, focused on secondary pupils and complex needs.
- Be recognised as a leader in curriculum linked outdoor learning, and a trusted partner to schools, health, care, and communities.
- Strengthen financial resilience, growing unrestricted income and reserves to reduce reliance on short-term grants.







"It felt like I was flying, like a Superhero!" - Oli

Oli uses a wheelchair due to a rare form of cerebral palsy, but that didn't stop him from taking on the challenge. With a supportive harness, a determined spirit, and plenty of encouragement, he climbed all the way to the top, his smile growing with every step. Afterwards, Oli told us, "It felt like I was flying. Like a superhero."

Oli had never joined his friends in climbing before, but he felt immensely proud of his courage, his willingness to try something new, and his trust that we could support him. We're so grateful Oli let us be part of his superhero story — Go Oli! You inspire us all.

STRATEGIC PLAN 2025-35

Our 6 Priorities for 2035.

A. Secure & Expand Our Footprint

- Secure long-term site, explore new land (15–20 acres).
- Develop second site for secondary/SEND.

B. Build Capacity

- Grow staff and volunteers.
- Invest in training, wellbeing, and apprenticeships.

C. Deepen Educational Relevance

- Deliver curriculum-linked programmes with MATs.
- Expand Barnstondale in a Box and CPD for educators.

D. Champion Inclusion & Wellbeing

- Co-design facilities for SEND and trauma-informed use.
- Partner with health and care for resilience-focused breaks.

E. Grow Influence & Voice

- Share impact nationally.
- Advocate for funded outdoor education.

F. Strengthen for Future Generations

- Increase unrestricted income and reserves.
- Evolve governance for scale and sustainability.

Making It Happen.

This vision is bold, but it's grounded in Barnstondale's legacy and built on:

- A proven, inclusive delivery model
- Loyal supporters and community relationships
- Strong leadership and a values-led team

We'll need:

- Vision-aligned funders and land partners
- A strategic board and stakeholder group
- Ongoing listening to those we serve

Our Promise.

For the next 10 years, Barnstondale will be a space where growth is possible, not just for children, but for the systems around them. We won't just respond to change.

We'll help lead it.



"I think I like it, it is special, very good" - Owen

Owen has cerebral palsy and uses a communication pad to share his thoughts but his face said it all before the words even came. As he felt the sensation of being harnessed up the climbing wall with the support of a trusted team, his expressions lit up with joy, telling us how much he was enjoying the moment long before he could communicate it.

It was an emotional experience for everyone watching. Owen had never put a harness on before or felt the sensation of climbing. Afterwards, using his communication pad, Owen told us: "I think I like it. It is special. Very good."

Owen, thank you for letting us be part of something so special. You inspire us with your bravery and spirit.

A THANKS TO OUR DONORS

> "Without donor support, inclusive outdoor learning experiences simply wouldn't be accessible for everyone."

Thank you to Our Donors.

In 2024–25, more than 5,000 children and young people enjoyed transformative residential experiences at Barnstondale. 55% were disadvantaged, and thanks to our bursary scheme, 34% received financial support to make their visit possible.

Behind these numbers are real children many facing the weight of family financial struggles, the impact of the cost-of-living crisis, and fewer opportunities for free outdoor play than ever before. For them, your support has meant the difference between missing out and discovering their own "I Can!" moments.



The Impact of Your Generosity.

With your help, we provided part-funded residential places for 1,709 disadvantaged children. These children explored woodlands, conquered outdoor challenges, and built confidence that will stay with them for life. Many had never travelled beyond their own neighbourhoods before, others had never built a tent or a fire.
Every £90 raised supports another child. In 2024–25, almost 1,500 children applied, setting a fundraising target of £135,000. While we didn't quite reach that, your generosity brought us closer, helping us make residentials affordable for as many children as possible. The closer we get to 50% supported, the more doors we open for young people who need it most.

Looking Ahead.

As a charity that reinvests every pound back into delivering opportunities for children, we rely on donors like you to remove financial barriers and create opportunities for children to grow in confidence, independence, and resilience. The need is as urgent as ever, but with your continued support, together we can ensure no child is left behind.
From everyone at Barnstondale, thank you for changing lives.

Trust and Foundations

Family Toolbox
Pilkington Charities' Fund
SKELTON CHARITY
The Johnson Foundation
Bathgate Charitable Trust
P.H. HOLT FOUNDATION
Wooden Spoon
WIRRAL
Eleanor Rathbone Charitable Trust
THE ELIZABETH L RATHBONE CHARITABLE TRUST
LCVS Together for Liverpool for Good
TESCO In partnership with
Charles Brotherton Trust
campion solicitors
St James's Place Charitable Foundation
co op
medicash Foundation
Price Parry Charitable Trust
Wirral Together Fund



TRUSTEES ANNUAL REPORT 2024-2025

www.barnstondale.org

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1 **Introduction**
Overview of the charity's purpose, activities, and achievements.

1-2 **Governance, Structure and Management**
Details of the charity's legal framework, organisational structure, and management processes.

3 **Statement of Trustee Responsibilities**
Outline of trustees' duties in preparing and approving the financial statements.

4 **Financial Summary**
Summary of income, expenditure, and financial performance for the year.

4 **Reserves Policy**
Explanation of the charity's reserves position and policy.

5 **Key Management Personnel**
Information on key staff roles and remuneration.

6 **Risk**
Summary of key risks and management strategies.

7 **Financial Statement**
Detailed financial statements and accompanying notes.

INTRODUCTION



The Trustees present their annual report and financial statements for The Barnstondale Centre for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (effective 1 January 2019) applicable in the UK and Republic of Ireland in preparing the annual report and financial statements.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were Dr. Mark Woodger (Chair), Vicki Shaw, Peter Davison, John Elliott, Jonathan Brennan, Dr. Michael Fallon, Caroline Halewood, Mark Edgar, Daniel Griffiths (resigned 30th April 2024), and Jac Jenkins (resigned 31st March 2025).

GOVERNANCE, STRUCTURE AND MANAGEMENT

The Barnstondale Centre is a charitable company limited by guarantee (company no. 4201418), registered as a charity on 12th July 2001 (charity no. 1087502). The charity was set up to acquire and take over the undertaking of the Charity known as the Barnstondale Centre (Established by a Trust Deed, dated 3rd October 1989, made between Margaret Shirley Thurman (1) and the said Margaret Shirley Thurman, Graham Barrie Marsh, Lloyd Charles Piper and Nigel Willis Kenwright (2)) (Former registered charity no. 702523).

The company was established under a Memorandum of Association which contains the objects and powers of the charitable company and is governed in accordance with its Articles of Association.

The Directors are referred to as Members. In the event of the company being wound up, the Members are required to contribute an amount not exceeding £10. The principal objective of the charity is to offer an expanding range of fun, challenging and memorable experiences to all, developing confidence, self-esteem, and life skills. It aims to do this through the use of an inclusive residential experience and the safe provision of adventurous activities delivered by dedicated, qualified staff.

All directors of the company are also trustees of the charity, and there are no other trustees. All the Trustees named on the Legal and Administrative Information page served throughout the year, except as declared. The board has the power to appoint additional trustees as it considers fit to do so.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.



TRUSTEES, RECRUITMENT AND INDUCTION

The Trustees are from a variety of relevant professional, business and charitable backgrounds, with a number having experience in the education and youth services fields. The composition of the Trustees' Board, and their experience and skills, are regularly reviewed to ensure the number and balance of trustees remains appropriate.

The Board has not recruited any new members this last year.

New Trustees are invited to provide a CV and meet the CEO and the Chair of Trustees. Those without background knowledge of Barnstondale Centre are given a tour and invited to attend a board meeting before they commit themselves. If appropriate, the Board formally vote in new members following this process. The aim is to have a varied and diverse Trustee Board with a mix of skills that match Barnstondale's needs.

After being elected, a new trustee is provided with the main documents which set out the operational framework of the charity, including the Memorandum and Articles, Previous Board Meeting Minutes, Business Plan and Financial Statements. Many trustees make frequent visits to Barnstondale Centre giving rise to an easy and informal relationship with the CEO, the rest of the staff and other trustees.

ORGANISATIONAL STRUCTURE AND GOVERNANCE

The Board meets quarterly and is responsible for the strategic direction and policy of the charity. If required, sub-committees and working groups are formed to oversee specific projects for a set period.

Staff
The day-to-day running of the Barnstondale Centre lies with the CEO and, through him, the management team. The Trustees are grateful to all members of staff for their continued support during another challenging but successful year. Barnstondale seeks to be an employer of choice and reviews on an annual basis the level of remuneration and other benefits awarded to staff.

Pay Policy for Senior Staff
The Barnstondale Centre's approach to paying senior staff is to appropriately reward staff for the work they do. It recognised the need to ensure value for money for the charity, balanced with the need to recruit and retain staff. The Board of Trustees is responsible for defining the policy and deciding on the salaries of the CEO and Senior Managers and all salaries are reviewed on an annual basis.

Volunteers
The Trustees recognise the extremely valuable contribution made by volunteers and wish to place on record their thanks for their commitment. Volunteering at Barnstondale covers many areas of work including activity delivery, event support, domestic duties, grounds and building maintenance and much more. It is hard to quantify the monetary value of this voluntary support, but the value is recognised and appreciated by staff and visitors alike.

STATEMENT FOR TRUSTEE RESPONSIBILITY

The Trustees (who are also Directors of Barnstondale Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounts Standards and Applicable Law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charitable company and the income and of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

·Select suitable accounting policies and apply them consistently.
·Observe the methods and principles in the Charities Statement of Recommended Practice (SORP).
·Make judgements and accounting estimates that are reasonable and prudent.
·State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
·Prepare the financial statements, on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor
Alexander Myerson & Co. Ltd. are deemed to be appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a Trustee at the date of approval of this report confirms that:
·So far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
·Each Trustee has taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approval
By approving the Trustees Annual Report, the Trustees are also approving the strategic report in their capacity as company directors.

This report was approved by the Trustees on 5th December 2025 and signed on their behalf by:

Dr. Mark Woodger
Chair of Trustees

Jon Muspratt
CEO

FINANCIAL SUMMARY

The Statement of Financial Activities reports an overall surplus of £53,697 for the year ended 31 March 2025 (2024: £62,028). This is made up of a surplus from unrestricted funds of £56,966 (2024: £35,557) and a restricted fund deficit of £3,269 (2024: surplus £26,471). Added to funds brought forward of £1,035,262, this gives total funds carried forward of £1,088,959, of which £503,525 is represented by fixed assets.

We are pleased to report this surplus in a year where rising costs and a competitive fundraising environment have continued to present challenges. Our income from unrestricted funds increased by 10% to £818,239 (2024: £741,279), reflecting strong demand for our services and the commitment of our supporters. Restricted income, which totaled £58,542 (2024: £87,197), remained an important part of our delivery, enabling us to continue offering bursaries and free places worth £60,275 (2024: £56,830) to children and young people in need.

Bank and cash balances in unrestricted funds at year-end stood at £727,031 (2024: £579,813). These reserves are held strategically to secure a permanent home for Barnstondale while also supporting our aspiration to acquire a second site. Within this total, £50,000 is allocated to a Building Maintenance Fund and £120,000 to Draw Down Costs. Free reserves of £294,242 (2024: £190,085) equate to 3–6 months of operating expenditure, in line with our policy. Together, these reserves provide both resilience and ambition, ensuring stability for today's operations while laying the foundations for growth in line with our 10-year strategy.

GOING CONCERN

The Trustees have assessed the charity's financial health and confirm that it remains a going concern. Over the past 12 months, the charity has delivered a net surplus, continuing the year-on-year growth trend established since the COVID-19 pandemic. This reflects careful financial management, consistent demand for services, and the continued generosity of supporters.

While wider economic pressures in the UK remain, impacting schools, families, and the charity sector, Barnstondale is well positioned to respond. The organisation continues to operate a successful bursary scheme, ensuring children from disadvantaged backgrounds can access residential and outdoor learning experiences, and the Trustees remain committed to reinvesting every pound back into the mission.

Looking ahead, the charity's 10-year strategy sets out clear ambitions: to secure a sustainable long-term home, expand provision for children and young people with SEND, and explore opportunities for growth, including potential land acquisition and the development of a second site. Strengthening reserves and building unrestricted funds are therefore priorities to ensure Barnstondale has both stability and the capacity to act on future opportunities.

Based on current forecasts and risk assessments, the Trustees are confident that Barnstondale will continue to meet its obligations, deliver life-changing experiences for children and young people, and achieve its strategic ambitions over the foreseeable future.

RESERVES POLICY

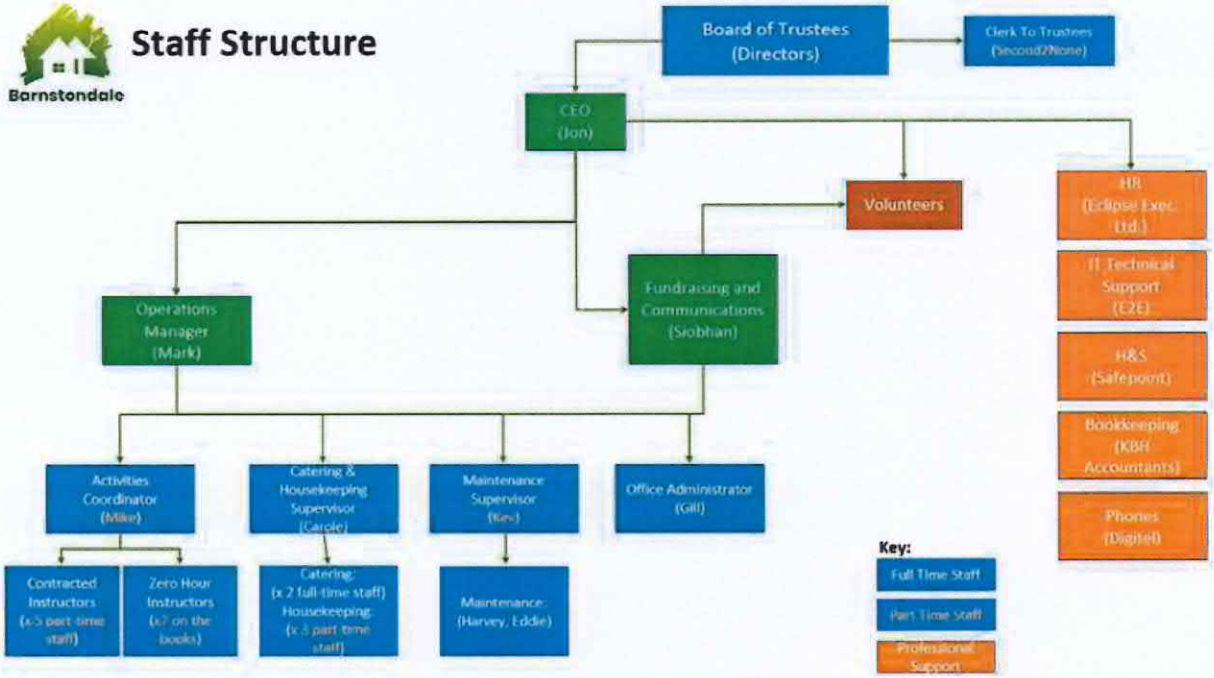
As a matter of policy, the Trustees review the level and purpose of reserves each year, considering unrestricted funds held in the form of investments, cash, and cash equivalents that are not restricted or designated. In doing so, the Board considers the Charity's exposure to major risks and uncertainties, including their potential impact on income streams, expenditure commitments, and the long-term sustainability of the organisation.

The principal short-term financial risk remains a decline in site user fees, which could be affected by broader economic pressures on schools and families, as well as changes in funding priorities or unforeseen events. In response, the Trustees have agreed that unrestricted reserves should be maintained at a minimum of three months' core expenditure (currently assessed at £180,000). This level of reserve provides a safeguard that would allow the charity to continue operating its essential services in the event of a significant and sudden reduction in income, while Trustees and management work to secure new funding sources.

Barnstondale's strategic priorities remain clear. The organisation is preparing for future capital development and potential land acquisition opportunities in line with its 10-year strategy, which aims to secure a sustainable home, expand SEND provision, and grow capacity to meet rising demand. Strengthening reserves is therefore not only prudent but essential to ensure Barnstondale is ready to act when opportunities for investment and growth arise.

The Trustees believe that maintaining reserves at this level, and building them further where possible, will protect the charity against risk, support future ambitions, and ensure Barnstondale continues to deliver life-changing opportunities for children and young people. In doing so, the charity remains true to its mission: giving every visitor the opportunity to explore, learn, grow, and feel inspired by the outdoors.

KEY MANAGEMENT PERSONNEL



RISK

The Charity's trustees have considered the major risks to which the Charity is exposed and review those risks, and the established systems and procedures to manage those risks, through the oversight of a risk register at each board meeting. This register is directly linked to the operational program to ensure that risks, which cannot be removed, are mitigated through the operation of the Charity's staff. There are three stages of this 'defence and assurance system': staff checks, trustee oversight and the annual interrogation of appointed auditors and external assessors.

RISK	MITIGATION
OPERATIONAL SAFETY FAILURE OR ACCIDENT RISK	Managed by the Operations Manager through detailed scrutiny, review and reporting and audited through a third-party accreditor at Learning Outside of The Classroom (LOtC) – an accreditation, endorsed by the Department for Education.
CHILD PROTECTION OR SAFEGUARDING FAILURE	Centre-wide staff induction and on-going training and briefings by qualified members of staff. All staff Enhanced DBS checks and restricted and controlled site access. Safeguarding and Whistle-Blowing policies.
SCHOOL'S FUNDING BEING CUT/STRETCHED SO MUCH THAT AFFORDABILITY OF EXTERNAL SCHOOL TRIPS IS NOT POSSIBLE	Annually review prices against local and national competitors to remain competitive and affordable. Include money in the budget for the Bursary Scheme to financially support and part-fund visits to Barnstondale for those most in need.
LOSS OF SIGNIFICANT INCOME	We are diversifying our income generation opportunities as much as possible, focusing particularly on new fundraising events, strengthening the support from individual and corporate donors as well as building a stronger narrative for trusts and statutory grants.
INABILITY TO RECRUIT AND RETAIN PEOPLE WITH THE REQUIRED SKILLS AND EXPERTISE	Established a staff welfare and benefits package to support staff and promote positive mental health and work-life balance. Conduct annual Training Needs Analysis which leads to whole staff training and individual learning plans. Establish and review staff succession plan.
IT SYSTEM FAILURE OR CYBER SECURITY RISK	Managed in partnership with key third party partners and suppliers.
LOSS OF CRITICAL INFRASTRUCTURE RESULTING IN LOSS OF SITE CAPACITY AND INCOME	Robust site and facilities management.

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSTONDALE CENTRE

Opinion

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSTONDALE CENTRE

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:
- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSTONDALE CENTRE

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the charity.

The audit procedures undertaken to address any potential risk in relating to irregularities (which include fraud and non-compliance with laws and regulations) included: enquiries of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases actual or potential litigation or claims; examination of appropriate legal correspondence; review of trustee minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

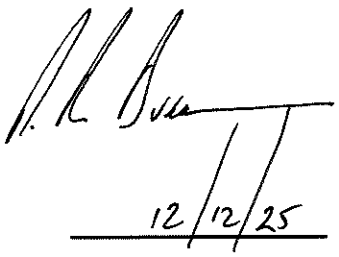
BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BARNSTONDALE CENTRE

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Burns BSc BFP FCA (Senior Statutory Auditor)
For and on behalf of Alexander Myerson & Co Limited

Statutory Auditor
Chartered Accountants
Alexander House
61 Rodney Street
Liverpool
L1 9ER

BARNSTONDALE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	3	33,822	58,542	92,364	2,989	87,197	90,186
Charitable activities	4	745,994	-	745,994	702,599	-	702,599
Other trading activities	5	13,787	-	13,787	24,318	-	24,318
Other income	6	24,636	-	24,636	11,373	-	11,373
Total income		818,239	58,542	876,781	741,279	87,197	828,476
Expenditure on:							
Raising funds	7	11,857	-	11,857	12,926	-	12,926
Charitable activities	8	749,416	61,811	811,227	692,796	60,726	753,522
Total expenditure		761,273	61,811	823,084	705,722	60,726	766,448
Net income/(expenditure)		56,966	- 3,269	53,697	35,557	26,471	62,028
Transfers between funds		-	-	-	-	-	-
Net movement in funds	10	56,966	- 3,269	53,697	35,557	26,471	62,028
Reconciliation of funds:							
Fund balances at 1 April 2024		965,641	69,621	1,035,262	930,084	43,150	973,234
Fund balances at 31 March 2025		1,022,607	66,352	1,088,959	965,641	69,621	1,035,262

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BARNSTONDALE CENTRE

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**14**		503,525		552,697
Investments	**15**		173,580		170,000
			677,105		722,697
Current assets					
Debtors	**16**	109,793		63,105	
Cash at bank and in hand		762,191		612,294	
		871,984		675,399	
Creditors: amounts falling due within one year	**18**	(433,156)		(329,508)	
Net current assets			438,828		345,891
Total assets less current liabilities			1,115,933		1,068,588
Creditors: amounts falling due after more than one year	**19**		(26,974)		(33,326)
Net assets			1,088,959		1,035,262
The funds of the Charity					
Restricted income funds	**24**		66,352		69,621
Unrestricted funds			1,022,607		965,641
			1,088,959		1,035,262

The financial statements were approved by the Trustees on 5 December 2025

M.V. Woodger

Dr. Mark Woodger
Trustee

Company registration number 4201418 (England and Wales)

BARNSTONDALE CENTRE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	**27**		174,970		104,402
Investing activities					
Purchase of tangible fixed assets		(15,142)		(22,270)	
Proceeds from disposal of tangible fixed assets		-		6,500	
Purchase of investments		(3,580)		(170,000)	
Net cash used in investing activities			(18,722)		(186,220)
Financing activities					
Repayment of bank loans		(6,351)		(6,304)	
Net cash used in financing activities			(6,351)		(6,304)
Net (decrease)/increase in cash and cash equivalents			149,897		(88,122)
Cash and cash equivalents at beginning of year			612,294		700,416
Cash and cash equivalents at end of year			762,191		612,294

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Barnstondale Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Storeton Lane, Barnston, Wirral, Merseyside, CH61 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 **Accounting policies** **(Continued)**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

On receipt donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Deposits received for accommodation and outdoor pursuits are treated as deferred income and released to income at the time of the visit.

1.5 **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprise those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and also costs of an indirect nature necessary to support them.

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1 **Accounting policies** **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line between 10 years and 24 years
Activity equipment	25% on cost
Plant, equipment and IT	10% 25% and 33.3% on cost
Computers	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Tangible fixed assets costing less than £500 are written off to repairs and renewals.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 **Accounting policies** **(Continued)**

1.10 ***Basic financial assets***

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

1.11 ***Other financial assets***

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

1.12 ***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

1.13 ***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1.14 ***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1 **Accounting policies** **(Continued)**

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.15 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.16 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts	33,822	47,971	81,792	2,989	51,197	54,186
Grants	-	10,572	10,572	-	36,000	36,000
	33,822	58,542	92,364	2,989	87,197	90,186
Grants receivable for core activities						
LCVS	-		-	-	3,000	3,000
Wirral Borough Council	-	2,002	2,002	-	31,000	31,000
Angela Crockett		3,125	3,125	-	-	-
Duchy of Lancashire Benevolent Fund	-	1,945	1,945	-	-	-
Wooden Spoon	-	3,400	3,400	-	-	-
Other	-	100	100	-	2,000	2,000
	-	10,572	10,572	-	36,000	36,000

4 Charitable activities

	Accommodation and sports hire 2025	Outdoor activities 2025	Total 2025
	£	£	£
Charitable activities	468,667	-	468,667
Sports hall	4,600	-	4,600
Outdoor pursuits	-	272,727	272,727
	473,267	272,727	745,994
Analysis by fund			
Unrestricted funds - general	473,267	272,727	745,994
	473,267	272,727	745,994

	Accommodation and sports hire 2024	Outdoor activities 2024	Total 2024
	£	£	£
Charitable activities	448,825	-	448,825
Sports hall	5,450	-	5,450
Outdoor pursuits	-	248,324	248,324
	454,275	248,324	702,599
Analysis by fund			
Unrestricted funds - general	454,275	248,324	702,599
	454,275	248,324	702,599

5 Income from other trading activities

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Fundraising events	13,787	24,318

6 Other income

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Net gain on disposal of tangible fixed assets	-	6,499
Bank interest	24,636	4,874
	24,636	11,373

7 **Expenditure on raising funds**

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Fundraising and publicity		
Other fundraising costs	11,857	12,926

8 **Charitable activities**

	Accommodation and sports hire 2025	Outdoor activities 2025	Total 2025
	£	£	£
Staff costs	437,422	-	437,422
Depreciation and impairment	64,314	-	64,314
Rent & rates	12,100	-	12,100
Insurance	16,235	-	16,235
Light & heat	32,925	-	32,925
Telephone	3,945	-	3,945
Advertising	990	-	990
Sundry	2,656	-	2,656
Repairs	32,233	-	32,233
Catering	50,220	-	50,220
Motor expenses	3,914	-	3,914
Outdoor Activities	-	4,816	4,816
Cleaning	20,723	-	20,723
Training	1,320	-	1,320
	678,998	4,816	683,814
Share of support costs (see note 9)	76,015	38,007	114,022
Share of governance costs (see note 9)	8,927	4,464	13,391
	763,940	47,287	811,227
Analysis by fund			
Unrestricted funds - general	702,129	47,287	749,416
Restricted funds	61,811	-	61,811
	763,940	47,287	811,227

8 **Charitable activities** (Continued)

	Accommodation and sports hire 2024	Outdoor activities 2024	Total 2024
	£	£	£
Staff costs	417,235	-	417,235
Depreciation and impairment	66,530	-	66,530
Rent & rates	8,971	-	8,971
Insurance	13,925	-	13,925
Light & heat	23,528	-	23,528
Telephone	4,452	-	4,452
Advertising	2,367	-	2,367
Sundry	2,321	-	2,321
Repairs	27,493	-	27,493
Catering	44,819	-	44,819
Motor expenses	3,663	-	3,663
Outdoor Activities	-	2,416	2,416
Cleaning	19,812	-	19,812
Training	162	-	162
	635,278	2,416	637,694
Share of support costs (see note 9)	66,846	36,675	103,521
Share of governance costs (see note 9)	7,947	4,360	12,307
	710,071	43,451	753,522
Analysis by fund			
Unrestricted funds - general	649,345	43,451	692,796
Restricted funds	60,726	-	60,726
	710,071	43,451	753,522

9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	88,324	87,201
Post & stationery	1,286	1,216
Computer costs	5,191	3,914
Hospitality	59	26
Bank charges	1,162	2,064
Bookkeeping	18,000	9,100
Governance costs	13,391	12,307
	127,413	115,828
Analysed between:		
Accommodation and sports hire	84,942	74,793
Outdoor activity	42,471	41,035
	127,413	115,828

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,000	3,300
Depreciation of owned tangible fixed assets	64,314	66,530
Profit on disposal of tangible fixed assets	-	(6,499)
	68,314	63,331

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Management Staff	3	3
Administrative Staff	1	1
Catering & Housekeeping Department	8	7
Maintenance Department	5	3
Activities Department	16	14
	33	28

12 **Employees** (Continued)

Employment costs	2025	2024
	£	£
Wages and salaries	476,952	454,293
Social security costs	30,667	31,755
Other pension costs	18,127	18,388
	525,746	504,436

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	123,657	100,181

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly of the entity. The key management personnel of the charity comprise the trustees, CEO, the operations manager, the finance manager and the fundraising and communications manager.

13 **Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold land and buildings	Activity equipment	Plant, equipment and IT	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	1,858,325	263,901	239,416	22,591	24,490	2,408,723
Additions	-	11,597	-	3,545	-	15,142
At 31 March 2025	1,858,325	275,498	239,416	26,136	24,490	2,423,865
Depreciation and impairment						
At 1 April 2024	1,409,626	229,089	171,198	21,625	24,488	1,856,026
Depreciation charged in the year	31,706	16,033	15,123	1,452	-	64,314
At 31 March 2025	1,441,332	245,122	186,321	23,077	24,488	1,920,340
Carrying amount						
At 31 March 2025	416,993	30,376	53,095	3,059	2	503,525
At 31 March 2024	448,699	34,812	68,218	966	2	552,697

15 Fixed asset investments

	Hampshire Trust Bank	Redwood Bank	Total
	£	£	£
Cost or valuation			
At 1 April 2024	85,000	85,000	170,000
Additions	3,580	-	3,580
At 31 March 2025	88,580	85,000	173,580
Carrying amount			
At 31 March 2025	88,580	85,000	173,580
At 31 March 2024	85,000	85,000	170,000

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	102,182	57,412
Prepayments and accrued income	7,611	5,693
	109,793	63,105

17 Loans and overdrafts

	2025	2024
	£	£
Bank loans	33,224	39,576
Payable within one year	6,250	6,250
Payable after one year	26,974	33,326
Amounts included above which fall due after five years:		
Payable by instalments	2,076	8,326

The loan relates to a government backed bounce back loan, which is a fixed 10 year loan. This can be paid back earlier with no early repayment charge.

18 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	17	6,250	6,250
Other taxation and social security		62,160	50,440
Deferred income	20	236,079	147,851
Trade creditors		11,084	11,379
Other creditors		106,434	107,768
Accruals		11,149	5,820
		433,156	329,508

19 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	17	26,974	33,326

20 Deferred income

	2025	2024
	£	£
Arising from money received in advance	236,079	147,851

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	236,079	147,851
Movements in the year:		
Deferred income at 1 April 2024	147,851	207,393
Released from previous periods	(147,851)	(207,393)
Resources deferred in the year	236,079	147,851
Deferred income at 31 March 2025	236,079	147,851

21 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	18,127	18,388

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

22 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	468,365	35,160	503,525
Investments	173,580	-	173,580
Current assets/(liabilities)	407,635	31,193	438,828
Long term liabilities	(26,974)	-	(26,974)
	1,022,606	66,353	1,088,959

22 **Analysis of net assets between funds** (Continued)

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	515,557	37,140	552,697
Investments	170,000	-	170,000
Current assets/(liabilities)	313,410	32,481	345,891
Long term liabilities	(33,326)	-	(33,326)
	965,641	69,621	1,035,262

23 **Designated funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Movement in current year funds

	Balance at 1st Apr 2024	Resources expended	Transfers	Balance at 31st Mar 2025
	£	£	£	£
Building maintenance fund	50,000	-	-	50,000
Site development fund	90,000	-	-	90,000
Site building and equipment	515,556	(62,333)	15,142	468,365
Draw Down Costs	120,000	-	-	120,000
	775,556	(62,333)	15,142	728,365

Movement in comparative year funds

	Balance at 1st Apr 2023	Resources expended	Transfers	Balance at 31st Mar 2024
	£	£	£	£
Building maintenance fund	50,000	-	-	50,000
Site development fund	90,000	-	-	90,000
Site building and equipment	557,386	(64,549)	22,719	515,556
Draw Down Costs	-	-	120,000	120,000
	697,386	(64,549)	142,719	775,556

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Movement in current year funds

	Balance at 1st Apr 2024	Incoming resources	Resources expended	Transfers	Balance at 31st Mar 2025
	£	£	£	£	£
Other funds	32,481	58,542	(59,830)	-	31,193
Acorn building	37,140	-	(1,981)	-	35,159
	69,621	58,542	(61,811)	-	66,352

Movement in comparative year funds

	Balance at 1st Apr 2023	Incoming resources	Resources expended	Transfers	Balance at 31st Mar 2024
	£	£	£	£	£
Other funds	4,029	87,197	(58,745)	-	32,481
Acorn building	39,121	-	(1,981)	-	37,140
	43,150	87,197	(60,726)	-	69,621

25 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	32,500	35,000
	45,000	47,500

The operating lease represents a lease for rent of premise to The Netta Trust. The lease is negotiated over terms of 25 years and rentals are fixed £2,500 per annum.

26 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

27	Cash generated from operations	2025	2024
		£	£
	Surplus for the year	53,697	62,028
	Adjustments for:		
	Gain on disposal of tangible fixed assets	-	(6,499)
	Depreciation and impairment of tangible fixed assets	64,314	66,530
	Movements in working capital:		
	(Increase)/decrease in debtors	(46,688)	7,576
	Increase in creditors	15,419	34,309
	Increase/(decrease) in deferred income	88,228	(59,542)
	Cash generated from operations	174,970	104,402

28 Analysis of changes in net funds

	Balance at 1st Apr 2024	Cash flows	Balance at 31st Mar 2025
	£	£	£
Cash at bank and in hand	612,294	149,897	762,191
Loans falling due within one year	(6,250)	-	(6,250)
Loans falling due after more than one year	(33,326)	6,352	(26,974)
	572,718	156,249	728,967

BARNSTONDALE CENTRE

England & Wales - Charity number 1087502

Accounts



ANNUAL IMPACT REPORT

Barnstondale

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Barnstondale

ANNUAL IMPACT REPORT

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01 - WELCOME

I am delighted to share with you our impact report that covers our activities between April 2023 and March 2024.

This year has been characterised by the continued downtown in the UK economy, and the reduction in budgets of most of our site users, which has adversely restricted many more families and organisations to afford residential trips; an experience we know is vital for the early development of children. There is extensive research highlighting the challenges to our education system as school Pupil Premium budgets are increasingly unable to stretch to support all elements of the demand. There is further research showing that on average, a household, with at least one disabled child, needs an additional £975 a month to have the same standard of living as non-disabled households. Furthermore, access to truly inclusive facilities for these families is limited and can be cost-prohibitive. This is our 'why' and the driving force of the work we do.

We continue to experience record level demand for financial support and are seeing a marked increase in visitors with SEND to our site. We successfully raised more money for our Bursary Fund to ensure we could support those most in need to create an experience where disadvantage is removed and children can be children, giving them the opportunity to explore, learn, grow, and feel inspired by the outdoors.

I am immensely proud to say that we have risen to the challenge and been guided by our unifying purpose that, through adventure in the outdoors at Barnstondale, young people can develop social and emotional skills that lay the foundations for positive behaviours and attitudes, enabling them to thrive in life regardless of their background or economic circumstances. This report showcases the breadth and depth of the work achieved through 2023/24 and demonstrates our positive impact on our region's young people. We have measured and evaluated our impact through staff and pupil feedback, online surveys and internal monitoring.

I hope you enjoy reading our report, if you have any questions, suggestions or offers of support, please get in touch.



Jon Muspratt,
Chief Executive



02 - VISION, MISSION & PURPOSE

Outdoor Learning is an umbrella term for actively inclusive facilitated approaches that predominately use activities and experience in the outdoors which lead to learning increased health and wellbeing and environmental awareness. – **Institute for Outdoor Learning.**

OUR MISSION

Our mission is simple, through the safe provision of accessible, fun, challenging and adventurous experiences, we aim to change lives by developing life skills, confidence, and self-esteem in all.

OUR VISION

To inspire and unlock the potential **of everyone** at Barnstondale**.**

IT'S OUR MISSION TO MAKE WHAT WE DO AVAILABLE TO AS MANY YOUNG PEOPLE AS POSSIBLE.

OUR PURPOSE

To create an experience where disadvantage is removed and children can be children, giving them the opportunity to explore, learn, grow, and feel inspired by the outdoors.

We will achieve this by:

- **Providing opportunities** to **promote inclusion, create accessibility** and **build resilience** and **confidence** through the provision of outdoor education.
- **Removing financial disadvantage** by part funding children's places on activity days and residential stays, to ensure every child can benefit from learning outdoors and no child is left behind.
- **Removing accessibility barriers** to outdoor activities and facilities for children with additional needs.

OUR VALUES

To achieve this we will be guided by our core values:

B – Being safe (We teach about risk and give young visitors skills and knowledge to stay safe whilst having fun).
A – Accessible (We strive to remove all barriers and create fully accesible opportunities for all.)
R – Resilient (We encourage everyone to try new things, build their confidence and overcome obstacles.)
N – Nurturing (We take a nurturing approach with our visitors as we recognise that positive relationships are central to both learning and wellbeing.)
I – Inspirational (We inspire everyone to improve their physical and mental health and unlock their potential.)
E – Educational (We believe passionately that our unique experiences produce real learning for use in everyday life.)

03 - STRATEGIC PERFORMANCE

2023-24 Objective	Explanation
Review activity offer and explore new activities.	Increased capacity of high value / highly desirable activities. Developed the activity offer for late afternoon/evening activities to be able to offer a fuller activity program. Invested in more inclusive activities to ensure ALL children can partake in high quality activities and experiences.
Continued prudent management of cash-flow and reserves.	As demonstrated by our Annual Report and Financial Statements, audited and prepared by Xeinadin Audit Limited, and contained within this document.
Develop fundraising capacity.	We fundraised £87,196.71 through Restricted Grants (£36,000) and Bursary Funding (£51,196.71). 60% of this was donated by community organisations, which was a new income stream for Barnstondale. £12,666.23 was fundraised at our Magical Christmas event and a further £2989.04 was donated by supporters or regular givers.
Review accommodation structure to maximise / increase occupancy.	We identified 2 short term options to increase occupancy: 1. Split our main cabin (Pine Cabin) in half to accommodate multiple groups concurrently. 2. Modernise and develop our 'overspill' dormitory style accommodation to encourage greater occupancy. Option 1 was discounted due to cost (the average quote was more than £100k). Option 2 was adopted, and the accommodation was developed, and its occupancy increased. Breakeven ROI will be within 12 months.
Broaden our communications to diversify and expand our client and advocacy base.	13% increase in new customers this year. The customer base is now expanding beyond our regional footprint with visitors from across the UK. Increase in social media engagement (across all platforms) of 24% and followers of 115% from last reporting period.
Evaluate opportunities to deliver services to beneficiaries off site.	Have designed, developed and secured funding to deliver our inaugural outdoor activity project (Barnstondale in a Box) to primary schools across the Wirral. The project is focusing on supporting children with SEND and low attendance.
Develop a longer-term strategic plan for Barnstondale.	Work ongoing with the Charity's board of trustees. The Charity has updated its mission, purpose and values in the last 12 months and is looking at developing a challenging, but realistic, long-term plan for Barnstondale that will develop the sites capacity, offer and impact.
Plan for future CAPEX project to replace old dormitory accommodation.	Continuing to fundraise for this long-term project.
Further develop robust policies and processes to ensure legislative compliance and the safety of all visitors, staff and clients.	Overall, 99% positive feedback score from customers and clients. Passed all legislative compliance inspections.

04 - Our Purpose

Barnstondale, formerly Barnston Camp, has been supporting children for over 60 years. Since 2001, when we became a registered charity, Barnstondale has been tackling barriers to outdoor education for disadvantaged children as they are reported to have fallen twice behind the average child in educational attainment and fare far worse with their health and wellbeing outcomes. Health inequalities driven by poverty are growing dramatically, in part due to worse experiences with learning from home in lockdown, children are no longer feeling they have control over their futures, which has led to increased anxieties, feelings of isolation and loneliness. The rising cost of living is adversely impacting children's mental health and development, impacting children's ability to grow up to be healthy, happy children.

What is 'disadvantage'?

a condition or situation that causes problems, especially one that causes something or someone to be less successful than other things or people – Cambridge Dictionary, 2022

Our definition of disadvantage is a child that faces multiple barriers to accessing new experiences, such as our facilities, alongside their friends. Children who historically qualified to be part funded through our Bursary Scheme include children on free school meals, pupil premium and children with additional needs, as these children can be financially disadvantaged. Since the downturn in the UK economy, we have also identified a need from children whose household families are 'Just About Making it' (JAM families). These children are living just above the poverty line, usually supported by working parents who don't qualify for government or school funding to assist with their expenses. Sadly, most children now are missing out on essential childhood memories, which makes them too disadvantaged.

What is 'inclusion'?

the act of including someone or something as part of a group, list, etc., or a person or thing that is included – Cambridge Dictionary, 2022.







30% of all UK children live in poverty, 69% of these children come from working families. The downturn in the UK economy has meant that all children are now facing barriers to living fulfilled childhoods. As wealth disparities have grown, we have witnessed a huge increase in global inequality and poverty, which has affected children's attainment in school and likelihood of developing a mental health or wellbeing problem (Wirral Council, 2022).

Our purpose is to give all children an equal opportunity to access and benefit from outdoor learning. We want to empower, enthuse, and inspire children to be children. By taking a break from their home life and attending a residential alongside their friends' children will challenge their boundaries, manage their wellbeing and broaden their horizons.

"No one will protect what they don't care about, and no one will care about what they have never experienced"
– Sir David Attenborough

DISABILITY AND EXCLUSION

Outdoor education can empower all children, including children with additional learning needs. By creating an environment where outdoor play areas and instructor led activities are accessible for all creates a sense of belonging, identity, and can combat low self-esteem in children with disabilities. Our provisions and facilities enable all children to have the same personal development journey. We watch children of all abilities from a variety of backgrounds share playtimes, chant together for encouragement and this year we supported a wheelchair user to climb the climbing wall, alongside her friends. The opportunities are endless, and the sky is the limit for all children at Barnstondale.

"THE FLEXIBILITY AND SUPPORT FROM ALL STAFF TO ADAPT THE ACTIVITIES FOR OUR CHILD USING A WHEELCHAIR. YOU COULD NOT HAVE DONE ENOUGH FOR US AND THAT PUPIL HAD A FANTASTIC TIME!" – GROUP LEADER AT YOUTH ORGANISATION

05 – BENEFITS TO OUTDOOR EDUCATION

Outdoor learning improves child development, supports mental health, deepens nature connection, and can help children foster a love for learning. But don't just take our word for it, this is what experts in the field say:

"RESIDENTIAL EXPERIENCES HAVE ENORMOUS BENEFITS FOR CHILDREN." – DEPARTMENT OF EDUCATION.

"OUTDOOR LEARNING IS VITAL FOR CHILDREN'S MENTAL HEALTH." – UK YOUTH.

"LEARNING OUTSIDE OF THE CLASSROOM CONTRIBUTES SIGNIFICANTLY TO RAISING STANDARDS AND THE QUALITY AND DEPTH OF LEARNING." – OFSTED.

As the only inclusive outdoor residential Centre in Merseyside, our charity plays an integral part in children's lives. We offer a safe, supportive, and stimulating environment for youngsters from all walks of life, including those with a range of disabilities. By introducing children to green exercise and play we endeavor to increase their ability to play, pay attention, lower levels of stress and anxiety and improve initiative and self-direction.





06 - Our Bursary Scheme

"Outdoor learning is an umbrella term for actively inclusive facilitated approaches that predominately use activities and experiences in the outdoors which lead to learning, increased health and wellbeing, and environmental awareness." - The Institute of Outdoor Learning.

Young people growing up in our region today face multiple barriers to living happy, healthy and successful lives. Those from poorer backgrounds face an even greater number of barriers, as their educational attainment continues to fall well below that of those from more affluent backgrounds. Post pandemic, the harm caused by the cost-of-living crisis has meant that there has been no recovery for the one in four children living in deprivation who still have limited to no access to the outdoors or the financial resource to access opportunity.

Our aim is to offer our experience, that produces real learning for use in everyday life, to all, regardless of their background. To enable this, we introduced our Bursary Scheme Initiative to part-fund places for disadvantaged children back in 2021. Through this initiative we financially support children with additional needs and children who qualify for pupil premium or free school meals. These children risk missing out on school trips because their parents and/or carers can't afford to send them. The tragic outcome is that children miss out on valuable life experiences that benefit their health, social and emotional wellbeing, and education now and in future.

To help protect childhood experiences and inspire children's future ambitions our Bursary Scheme has meant that no child is left behind. In 2023-24, with help from our supporters and donors, we supported 1527 children, compared to the 527 children the year before. This substantial growth has been difficult to comprehend but we believe it to be a true reflection of the detrimental impact the cost-of-living crisis is having on children in our communities.

34% of our children and young people are disadvantaged.

Many of our regions' children and young people reside in areas that are identified as the top 2-10% most deprived in the country. These children will only ever know living on their estate. The furthest that children can go is the local park, which has been vandalised or is prevalent with anti-social behaviour. Many families, already accessing food banks and clothing stations to help support their children, have no other opportunities to support their children. Children's aspirations, mental health, and ability to form proper friendships are all affected by their restricted ability to access valuable childhood experiences.

"May be unlikely to get the uptake in numbers to make the trip viable to go ahead."
"Unfortunately, without support from the Bursary Scheme the majority of our children, if not all families, won't be able to afford the trip."
"We would not be able to attend. The Bursary Scheme would enable us to come on our first residential with you."



"LIKE YOU'RE THE ONLY ONE THAT'S NOT GOING ON A SCHOOL TRIP, YOU'LL KIND OF FEEL SAD AND UPSET... AND PEOPLE WILL BE ASKING YOU ARE YOU GOING TO AND YOU WOULDN'T BE ABLE TO ANSWER, OR SOME PEOPLE WOULD MAYBE LIE, BUT REALLY THEY KNOW THEY'RE NOT GOING. IT REALLY HURTS THEM". – CHILDREN'S COMMISSIONER

A significant number of our families in 2023 were 'Just about making it' (JAM Families). These families, despite living in relative deprivation and poverty, are not eligible for 'Universal Credit' top ups – which would identify children as receiving Pupil Premium Funding. These 'breadline families' rely on support from the local foodbanks and support from school as their zero hour / casual contracts effect their ability (and the schools) to claim this much needed financial support. This has led to many of our young visitors being faced with the hardship of missing out for the first time in their lives.

Young people from poor backgrounds are having to fight harder for their future. Sleeping in a cold bedroom, studying on an empty stomach, and missing trips with mates, are all too often stories we hear from our young people. Teachers are beginning to relay stories which demonstrate the harsh reality for children living in poor households, commenting that *"Families are finding reasons to not send their children on a residential experience to cover up that they can't afford it".* More children are beginning to feel unequal to others and taking on parental responsibilities as they begin to understand the pressure families are feeling. This environment in which they are born in to tends to be less conductive to healthy family functioning, child development, and school readiness and performance.

~~*"Residential experiences are a luxury".*~~ **We believe they are an essential experience.**

Outdoor residential experiences and activity days give children the opportunity to try new things and develop their interests and talents. It gives children who struggle in a classroom environment the opportunity to learn new skills and build new relationships with peers and teachers, that will further their education in the classroom. Outdoor learning empowers children to be more resilient, confident and encourages physical activity which contributes to improved physical health.

"THE CHILDREN THAT COME BACK FROM BARNSTONDALE ARE TOTALLY DIFFERENT CHILDREN TO THE CHILDREN THAT WENT." – MENTAL HEALTH OPERATIONAL LEAD, CHILDWALL ABBEY SCHOOL.

Regardless of a child's ability or background, every child should have the right to experience life to its fullest. We see childhood as a blank canvas that can be nurtured and shaped by childhood experiences. Childhood is having the freedom to play safely and freely with friends in open green space, challenge boundaries on your own terms and build confidence and resilience independently. Childhood in its purest form allows children to feel no boundaries, bear no feeling of fear or responsibility but rather a feeling of bewilderment, excitement, fun and inspiration - A sky with no limit.





£56,829.60

PLEDGED THROUGH OUR BURSARY SCHEME BETWEEN APRIL 2023 AND MARCH 2024.

1,574

CHILDREN SUPPORTED IN THE LAST 12 MONTHS.





3,063

CHILDREN HAVE ACCESSED OUR BURSARY SCHEME SINCE 2021.

£112,220.29

DONATED BY BARNSTONDALE TO SUPPORT CHILDREN SINCE OUR BURSARY SCHEME BEGAN IN MAY 2021.

07 - THE CHAIR'S STATEMENT

The trustees are enormously proud of all the team has achieved this last year. Unified by our purpose of seeing children and young people grow in resilience through the fun activities on offer, we have continued to make strides forward. Our renewed focus on our mission has led to the introduction of Barnstondale in a Box - ensuring even more people can benefit from our very special experience. Through focussed fundraising we have been able to expand our bursary scheme, ensuring finance is not a barrier for those who could benefit from a stay with us.





Above all else Barnstondale continues to offer challenge in a safe way, teaching children and young people how to manage risk well. Our staff remain committed to the very highest standards of health and safety as we ensure a transparent culture where we continually learn and improve. Of particular significance is remaining responsive to the feedback of our service users, which we implement to constantly improve our experience. This is of particular importance as we listen to those with disability, ensuring we remove any remaining barriers to them having a truly fantastic time with us. Our housekeeping, maintenance, and kitchen teams deliver excellence to ensure there is nothing to distract from the enjoyment of a visit to Barnstondale.

Our activity staff meet all our guests with a warm and encouraging approach, ensuring they feel secure enough to push outside of their comfort zone. The commitment of our staff team shines through inspiring those around them to get stuck in. This leads to a genuinely transformative experience, with children and young people demonstrating new skills even over the relatively short time they are with us. Maintaining positive relationships with our visitors allows us to build on this year after year, ensuring there is always something new on offer at Barnstondale.

The trustees would like to pass on their thanks to Jon, and all the team at Barnstondale, who continue to translate our vision into an experience not to be missed.

Dr. Mark Woodger
Chair of The Board



08 - ANNUAL ACHIEVEMENTS

In this reporting period we welcomed 170 Youth Organisations, with over 6886 children, on site to enjoy our activity days and overnight residential experiences. Despite the unprecedented increases in energy bills, high inflation, staffing challenges and a squeeze on parental and school spending power, we have continued to rise to the challenges with the help of new donors. During this time, we have achieved a great amount!

On this journey we have:

- Successfully passed our Learning Outside the Classroom (LOtC) Quality Badge external inspection and accreditation.
- 100% of our visitors stated that we had met their desired aims and objectives whilst visiting Barnstondale and rated our facilities as 'Excellent' through our feedback forms.
- 100% of the children that requested support from our bursary scheme were supported with a percentage towards part funding their place.
- Grown our social media following by 115% across all platforms, which has helped us tell our story and take supporters on a journey with us.
- Identified new means and ways of diversifying our income streams, which we hope will sustain the future of the work we do.
- Increased the awareness around our bursary scheme initiative and have financially supported more children than ever.
- Identified a new barrier to outdoor education for children from families 'just about making it' (JAM families) and launched campaigns to raise awareness and generate financial support to this group.
- 60% of our fundraising income was made up from new community connections, relationships we hope to continue for many years to come.
- We gained support from local companies such as Peninsular Properties, Campion Solicitors, SFL Mobile Radio and Georgina the creative director of PAFTA.









MAGICAL CHRISTMAS 2023 FUNDRAISER

Our Magical Christmas fundraiser event was a huge success:

- We welcomed 1,437 visitors in total to our Magical Christmas fundraiser, which this year raised more money than the previous year, even with half the events! We achieved £12,666.23 surplus towards our bursary scheme for 2024/25.
- Peninsular Properties, a local business, sponsored our Magical Christmas fundraiser for the first year.
- We achieved wider media coverage advertising with Wirral LOVE, Heswall Magazine, Wirral Globe, Merseyside Radio, Brighton Radion and Liverpool La Viva.

SPECIAL ACKNOWLEDGEMENTS



It is with great sadness at beginning of 2024 we learned about the passing of **Diana Russell,** one of Barnstondale's longest serving Trustees, supporter and friend. Diana was a stalwart supporter of Barnstondale for so many years. She had an infectious passion and energy for our cause and through all her roles at Barnstondale, has made such a positive impact on the children and young adults of Merseyside. Through her selfless dedication, she has helped create our vision, her vision, to create a world where children can be children, giving them the opportunity to explore, learn, grow, and feel inspired by the outdoors. At Barnstondale, Diana's memory will live on in the form of a Cornish Chinensis "Great Star" tree which symbolises purity and encourages us to continue caring and protecting others as we quietly offer random acts kindness, as Diana did in her time at Barnstondale.

Ahead of their closure in June 2024, we also express a great deal of gratitude to the **Wirral Lions Club** who have supported Barnstondale for over 10 years. The Wirral Lions have helped us transform our sensory garden, update our bunk beds, part-funded places for children who would have otherwise missed out on our facilities through our Bursary Scheme and have recently helped us update our communal hall space, so it has a more homely feel for children on their stay. We thank you for your loyalty and continual commitment to enhancing children's lives.

In 2024/25 we hope to have another successful year in accomplishing our strategic aims to continue supporting all children in accessing outdoor learning experiences. With the help and support of donors, we will continue to be personable, transparent and a trusted charity who will ensure every donor knows what difference they have made to one or more children's lives by helping us on our fundraising climb.



THANKS TO OUR DONORS FOR MAKING OUR WORK POSSIBLE

We are grateful for donor support now, more than ever. As the economic climate continues to worsen, fundraising continues to get more competitive, and the number of children in need of our support has only increased and become more important. Over the last 12 months we have seen an immense amount of support from local trust and community organisations. We are grateful for the value of every existing and new relationship we have built and, with their support, we look forward to continuing our journey and raising to the challenges ahead. Without the help of our donors, we wouldn't be able to financially support as many children through our Bursary Scheme. With their support, we are preserving childhood memories that will go on to last a lifetime.

"WE CAN ONLY ACHIEVE A RESIDENTIAL EXPERIENCE FOR CHILDREN WITH A WIDE RANGE OF DISABILITIES AT BARNSTONALE.

ADDITIONAL EQUIPMENT AND FUNDING CAN ONLY MEAN A BETTER EXPERIENCE FOR MORE DISABLED CHILDREN".
- VINNY, HESWALL DISABLED CHILDREN'S HOLIDAY FUND.

"OUR STUDENTS LOVED EVERY MINUTE OF THEIR RESIDENTIAL, SOME HAVE SAID IT IS THE BEST THING THEY HAVE EVER DONE. IT IS A REAL TESTAMENT TO YOU AND YOUR TEAM AND THE AMAZING FACILITIES THAT YOU HAVE IN BARNSTONDALE, THANK YOU FOR YOUR BURSARY IT REALLY HELPED US TO BE ABLE TO AFFORD THIS TRIP AND IT IS SOMETHING WE WOULD LIKE TO DO ANNUALLY AS IT WILL BENEFIT SO MANY DISADVANTAGED YOUNG PEOPLE WHO ATTEND OUR SCHOOL."

We give thanks to all our funders including:

TRUSTS AND FOUNDATIONS

The Bathgate Charitable Trust
The Charles Brotherton Trust
PH Holt Foundation
Liverpool CVS
Family Toolbox
Lane Blond Award
The Chrimes Family Trust
Liverpool Crown Court
SJP Charitable Foundation

COMMUNITY SUPPORTERS

Co-op Pensby
The Wirral Lions
Cheshire Freemasons
LOVE Wirral Magazine
Heswall Magazine
Employee Volunteering
Justine Kibler Videography
Georgina Gibbard - PAFTA

Longcroft Church
Heswall Rotary
Peninsular Properties
SFL Mobile Radio
Dry Golf Ltd

Barnstondale







"I LOVED THE NIGHTLINE AND THE SEARCH AND RESCUE MISSION. I HAVE NEVER DONE ANYTHING LIKE THIS BEFORE. WE GOT TO WORK SO MUCH AS A TEAM AND BUILD OUR SKILLS. ROCK CLIMBING WAS GREAT AND ABSEILING, IT PUSHED ME OUT MY COMFORT ZONE, I'LL NEVER FORGET MY TIME THERE." - SAMMY LEIGH



"MY FAVOURITE PART WAS DOING THE ACTIVITIES, I LOVED ARCHERY AND SHOOTING. I'VE NEVER DONE THESE THINGS BEFORE. IF I WAS IN THE WILD, I'D KNOW HOW TO KEEP WARM, COOK AND STAY DRY NOW." - PAUL

"I'VE NEVER BEEN ABLE TO STAY AWAY FROM HOME BEFORE. MEADOW CABIN HAS EVERYTHING I NEED TO BE INDEPENDENT LIKE MY FRIENDS - I'VE EVEN ABSEILED WITH THEM! I DON'T USUALLY GET TO DO THE SAME THINGS BECAUSE OF MY WHEELCHAIR. IT MADE ME FEEL AMAZING. - HARRIET







10 - LOOKING AHEAD 2024-25 OBJECTIVES

1. ENSURE STRONG AND RESILIENT FINANCES

1.1 To develop strong and secure finances.
1.2 To build financial reserves for future projects.
1.3 To fundraise to enable a broad range of users to access programmes through bursary support.

2. DEVELOP AND SUSTAIN THE BARNSTONDALE TEAM

2.1 To secure, support and continually develop a strong and resilient staff team.
2.2 To develop and sustain a community volunteer network.

3. IMPROVE THE CENTRE'S BUILDINGS, GROUNDS AND FACILITIES

3.1 To improve the centre's SEND offer.
3.2 To continue the ongoing improvement of existing facilities to maximise the value of our location.
3.3 To develop facilities for new onsite activities.
3.4 To improve the efficiency of maintenance processes.
3.5 To reduce the centre's carbon footprint.

4. COMMUNICATE THE IMPACT AND VALUE OF BARNSTONDALE

4.1 To capture and communicate the impact of Barnstondale.
4.2 To advocate the impact and value of outdoor learning & adventure.
4.3 To broaden our communications to diversify and expend our client and advocacy base.
4.4 To grow the network of local adventure provision for teenagers.



TRUSTEES ANNUAL REPORT

Barnstondale

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Barnstondale

TRUSTEES ANNUAL REPORT

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01 - INTRODUCTION

The Trustees present their annual report and financial statements for The Barnstondale Centre for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (effective 1 January 2019) applicable in the UK and Republic of Ireland in preparing the annual report and financial statements.

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were Dr. Mark Woodger (Chair), Vicki Shaw, Peter Davison, John Elliott, Jonathan Brennan, Daniel Griffiths, Jac Jenkin, Dr. Michael Fallon, Caroline Halewood and Mark Edgar.

02 - GOVERNANCE, STRUCTURE AND MANAGEMENT

Inspire and unlock the potential of everyone at Barnstondale.

CONSTITUTION

The Barnstondale Centre is a charitable company limited by guarantee (company no. 4201418), registered as a charity on 12th July 2001 (charity no. 1087502). The charity was set up to acquire and take over the undertaking of the Charity known as the Barnstondale Centre (Established by a Trust Deed, dated 3rd October 1989, made between Margaret Shirley Thurman (1) and the said Margaret Shirley Thurman, Graham Barrie Marsh, Lloyd Charles Piper and Nigel Willis Kenwright (2)) (Former registered charity no. 702523).

The company was established under a Memorandum of Association which contains the objects and powers of the charitable company and is governed in accordance with its Articles of Association.

The Directors are referred to as Members. In the event of the company being wound up, the Members are required to contribute an amount not exceeding £10. The principal objective of the charity is to offer an expanding range of fun, challenging and memorable experiences to all, developing confidence, self-esteem, and life skills. It aims to do this through the use of an inclusive residential experience and the safe provision of adventurous activities delivered by dedicated, qualified staff.

All directors of the company are also trustees of the charity, and there are no other trustees. All the Trustees named on the Legal and Administrative Information page served throughout the year, except as declared. The board has the power to appoint additional trustees as it considers fit to do so.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

TRUSTEES, RECRUITMENT AND INDUCTION

The Trustees are from a variety of relevant professional, business and charitable backgrounds, with a number having experience in the education and youth services fields. The composition of the Trustees' Board, and their experience and skills, are regularly reviewed to ensure the number and balance of trustees remains appropriate.

The Board has not recruited any new members this last year.

New Trustees are invited to provide a CV and meet the CEO and the Chair of Trustees. Those without background knowledge of Barnstondale Centre are given a tour and invited to attend a board meeting before they commit themselves. If appropriate, the Board formally vote in new members following this process. The aim is to have a varied and diverse Trustee Board with a mix of skills that match Barnstondale's needs.

After being elected, a new trustee is provided with the main documents which set out the operational framework of the charity, including the Memorandum and Articles, Previous Board Meeting Minutes, Business Plan and Financial Statements. Many trustees make frequent visits to Barnstondale Centre giving rise to an easy and informal relationship with the CEO, the rest of the staff and other trustees.

ORGANISATIONAL STRUCTURE AND GOVERNANCE

The Board meets quarterly and is responsible for the strategic direction and policy of the charity. If required, sub-committees and working groups are formed to oversee specific projects for a set period.

STAFF

The day-to-day running of the Barnstondale Centre lies with the CEO and, through him, the Senior Management team. The Trustees are grateful to all members of staff for their continued support during another challenging but successful year. Barnstondale seeks to be an employer of choice and reviews on an annual basis the level of remuneration and other benefits awarded to staff.



PAY POLICY FOR SENIOR STAFF

The Barnstondale Centre's approach to paying senior staff is to appropriately reward staff for the work they do. It recognised the need to ensure value for money for the charity, balanced with the need to recruit and retain staff. The Board of Trustees is responsible for defining the policy and deciding on the salaries of the CEO and Senior Managers and all salaries are reviewed on an annual basis.

VOLUNTEERS

The Trustees recognise the extremely valuable contribution made by volunteers and wish to place on record their thanks for their commitment. Volunteering at Barnstondale covers many areas of work including activity delivery, event support, domestic duties, grounds and building maintenance and much more. It is hard to quantify the monetary value of this voluntary support, but the value is recognised and appreciated by staff and visitors alike.

03 - STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees (who are also Directors of Barnstondale Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounts Standards and Applicable Law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charitable company and the income and of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements, on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor
Xeinadin Audit Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- Each Trustee has taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approval
By approving the Trustees Annual Report, the Trustees are also approving the strategic report in their capacity as company directors.

This report was approved by the Trustees on 2024 and signed on their behalf by:

Dr. Mark Woodger
Chair of Trustees

Jon Muspratt
CEO

04 - FINANCIAL SUMMARY

It is worth highlighting that there is a time frame discrepancy between the 2023 and 2024 figures. 2023 was an extended financial year so covers 15 months of operating whereas 2024 is 12 months. Drawing conclusions from the two data sets may be misleading.

Total income received for unrestricted funds was £741,279 (2023: £883,840) as detailed in the financial statements. This represents a decrease of 16% compared with the previous year. However, if we present these figures as monthly averages, then total income has increased (2023: £58,923 and 2024: £61,773).

Total income received for Restricted Funds was £87,197 (2023: £2,568) which consisted entirely of donations & grants.

Costs of running the Centre, excluding depreciation of £66,530 (2023: £94,629), was £699,918 (2023: £797,918).

A total of £22,720 (2023: £20,845) was expended in the year on various capital items. The most notable of these were for the purchase of an outdoor play area and a mini golf course for the activity equipment.

Overall, there was a net surplus for the year of £35,557 (2023: £3,863) arising from unrestricted funds, and £26,471 (2023: deficit of £10,002) from restricted funds, which accumulated to a total surplus of 62,028 (2023: deficit £6,139).

When the surplus for the year was added to the total funds brought forward of £973,234 this resulted in funds carried forward of £1,035,262 of which £552,697 is represented by fixed assets.

Bursaries & free places given to users of the Centre in 2024 amounted to £56,830 compared with £32,730 in 2023.

Bank and cash balances in unrestricted funds at the end of the year amounted to £579,813 (2023: £696,387). Of that total, a sum of £90,000 is allocated to a Site Development designated fund, which is set aside towards the replacement of the Centre's dormitory accommodation, 'Wirral Block'. Also included in the total is a Building Maintenance Fund with a balance of £50,000, available for any unforeseen expenditure likely to arise.

During the year, the Board agreed to move £120k from our current unrestricted cash reserves to a restricted 'Draw Down Costs' pot. The available free reserves amount to £190,085 which constitutes our 3-6 months reserve in line with our Reserves Policy. These are unrestricted reserves that are not designated.

Going Concern

The trustees have assessed the charity's financial health and confirm that it remains a going concern. Over the past 12 months, the charity has achieved an overall net surplus, continuing a year-on-year growth trend since the COVID-19 pandemic. While economic challenges in the UK persist, impacting both the charity and its site users, the organisation is committed to supporting the community through its bursary scheme. Furthermore, the charity has actively saved funds towards the planned redevelopment of its Wirral Block, ensuring it can enhance facilities and meet growing demand. Based on current financial forecasts and risk assessments, the trustees are confident the charity can continue its operations and fulfill its mission over the foreseeable future.

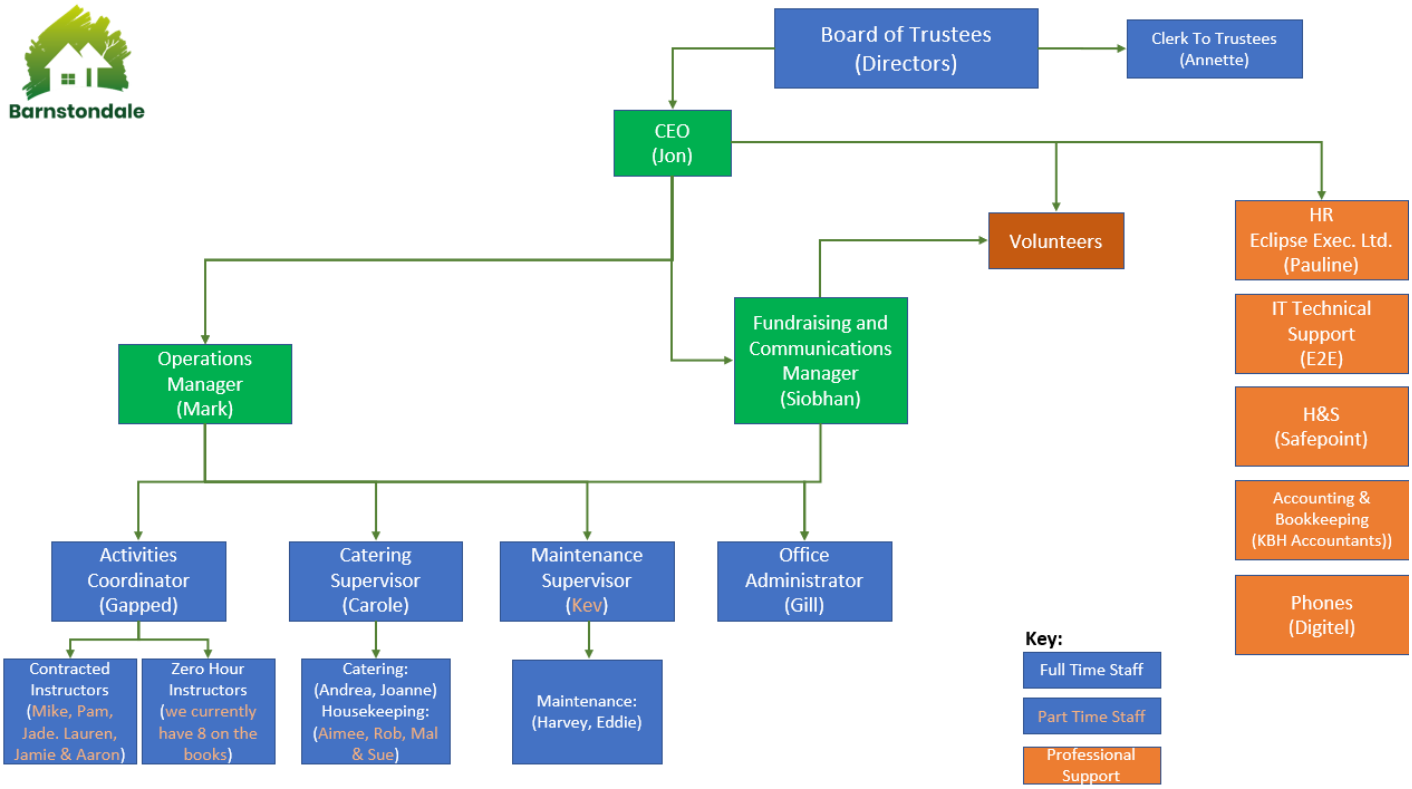
05 - RESERVES POLICY

As a matter of policy, each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restrictive purposes or designated projects. The Board considers the Charity's exposure to major risks, in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. With income, the major risk is from a decline in site user fees, particularly due to the worsening economic situation and other factors leading to reduced bookings.

The Trustees have established the level of reserves that the charity ought to have as at least £180k after a detailed analysis of the financial risks to which it is exposed. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to (no less than) 3 month's expenditure to mitigate the financial risk of future uninsurable contingencies. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Charity's ambition to demolish and redevelop one of its largest, but oldest, residential accommodation blocks will require significant investment (c.£2M). Building up our free reserves will enable the organisation to move forward with these plans, as well as continuing to develop our activity portfolio. The Trustees believe that the reserves held will protect the charity and ensure its future progress, with the overall aim that Barnstondale gives all visitors the opportunity to explore, learn, grow, and feel inspired by the outdoors.

06 - KEY MANAGEMENT PERSONNEL



07 - RISK

The Charity's trustees have considered the major risks to which the Charity is exposed and review those risks, and the established systems and procedures to manage those risks, through the oversight of a risk register at each board meeting. This register is directly linked to the operational program to ensure that risks, which cannot be removed, are mitigated through the operation of the Charity's staff. There are three stages of this 'defence and assurance system': staff checks, trustee oversight and the annual interrogation of appointed auditors and external assessors.

Risks are considered under 6 thematic areas: Governance, Financial, Regulation & Compliance, Reputational, People, and Operational. The following risks and mitigation plans are derived from an internal exercise which is led by the CEO and the managers across the organisation:

RISK	MITIGATION
OPERATIONAL SAFETY FAILURE OR ACCIDENT RISK	Managed by the Operations Manager through detailed scrutiny, review and reporting and audited through a third-party accreditor at Learning Outside of The Classroom (LOtC) – an accreditation, endorsed by the Department for Education.
CHILD PROTECTION OR SAFEGUARDING FAILURE	Centre-wide staff induction and on-going training and briefings by qualified members of staff. All staff Enhanced DBS checks and restricted and controlled site access. Safeguarding and Whistle-Blowing policies.
SCHOOL'S FUNDING BEING CUT/STRETCHED SO MUCH THAT AFFORDABILITY OF EXTERNAL SCHOOL TRIPS IS NOT POSSIBLE	Annually review prices against local and national competitors to remain competitive and affordable. Include money in the budget for the Bursary Scheme to financially support and part-fund visits to Barnstondale for those most in need.
LOSS OF SIGNIFICANT INCOME	We are diversifying our income generation opportunities as much as possible, focusing particularly on new fundraising events, strengthening the support from individual and corporate donors as well as building a stronger narrative for trusts and statutory grants.
INABILITY TO RECRUIT AND RETAIN PEOPLE WITH THE REQUIRED SKILLS AND EXPERTISE	Established a staff welfare and benefits package to support staff and promote positive mental health and work-life balance. Conduct annual Training Needs Analysis which leads to whole staff training and individual learning plans. Establish and review staff succession plan.
IT SYSTEM FAILURE OR CYBER SECURITY RISK	Managed in partnership with key third party partners and suppliers.
LOSS OF CRITICAL INFRASTRUCTURE RESULTING IN LOSS OF SITE CAPACITY AND INCOME	Robust site and facilities management.

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BARNSTONDALE CENTRE

Opinion

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and

- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the charity.

The audit procedures undertaken to address any potential risk in relating to irregularities (which include fraud and non-compliance with laws and regulations) included: enquiries of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases actual or potential litigation or claims; examination of appropriate legal correspondence; review of trustee minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited .....

Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

BARNSTONDALE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	2,989	87,197	90,186	80,657	2,568	83,225
Charitable activities	**4**	702,599	-	702,599	771,163	-	771,163
Other trading activities	**5**	24,318	-	24,318	22,098	-	22,098
Other income	**6**	11,373	-	11,373	9,922	-	9,922
Total income		741,279	87,197	828,476	883,840	2,568	886,408
Expenditure on:							
Raising funds	**7**	12,926	-	12,926	23,437	-	23,437
Charitable activities	**8**	692,796	60,726	753,522	863,052	6,058	869,110
Total expenditure		705,722	60,726	766,448	886,489	6,058	892,547
Net income/(expenditure)		35,557	26,471	62,028	(2,649)	(3,490)	(6,139)
Transfers between funds		-	-	-	6,512	(6,512)	-
Net movement in funds	**10**	35,557	26,471	62,028	3,863	(10,002)	(6,139)
Reconciliation of funds:							
Fund balances at 1 April 2023		930,084	43,150	973,234	926,221	53,152	979,373
Fund balances at 31 March 2024		965,641	69,621	1,035,262	930,084	43,150	973,234

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BARNSTONDALE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		552,697		596,509
Investments	**15**		170,000		-
			722,697		596,509
Current assets					
Debtors	**16**	63,105		70,680	
Cash at bank and in hand		612,294		700,416	
		675,399		771,096	
Creditors: amounts falling due within one year	**18**	(329,508)		(354,741)	
Net current assets			345,891		416,355
Total assets less current liabilities			1,068,588		1,012,864
Creditors: amounts falling due after more than one year	**19**		(33,326)		(39,630)
Net assets excluding pension liability			1,035,262		973,234
Net assets			1,035,262		973,234
The funds of the Charity					
Restricted income funds	**24**		69,621		43,150
Unrestricted funds			965,641		930,084
			1,035,262		973,234

The financial statements were approved by the Trustees on 13 November 2024

Dr. Mark Woodger
Trustee

Company registration number 4201418 (England and Wales)

BARNSTONDALE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**27**		104,402		223,818
Investing activities					
Purchase of tangible fixed assets		(22,720)		(20,845)	
Proceeds from disposal of tangible fixed assets		6,500		2,150	
Purchase of investments		(170,000)		-	
Net cash used in investing activities			(186,220)		(18,695)
Financing activities					
Repayment of bank loans		(6,304)		(4,747)	
Net cash used in financing activities			(6,304)		(4,747)
Net (decrease)/increase in cash and cash equivalents			(88,122)		200,376
Cash and cash equivalents at beginning of year			700,416		500,040
Cash and cash equivalents at end of year			612,294		700,416

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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1 Accounting policies

Charity information

Barnstondale Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Storeton Lane, Barnston, Wirral, Merseyside, CH61 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

On receipt donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Deposits received for accommodation and outdoor pursuits are treated as deferred income and released to income at the time of the visit.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and also costs of an indirect nature necessary to support them.

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line between 10 years and 24 years
Activity equipment	25% on cost
Plant, equipment and IT	10% 25% and 33.3% on cost
Computers	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Tangible fixed assets costing less than £500 are written off to repairs and renewals.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

1 Accounting policies **(Continued)**

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	2,989	51,197	54,186	12,102	546	12,648
Grants	-	36,000	36,000	68,555	2,022	70,577
	2,989	87,197	90,186	80,657	2,568	83,225
Grants receivable for core activities						
LCVS	-	3,000	3,000	-	-	-
Wirral Borough Council	-	31,000	31,000	21,000	-	21,000
The Steve Morgan Foundation	-	-	-	46,155	-	46,155
Jayne Moore Media Limited	-	-	-	-	2,022	2,022
Other	-	2,000	2,000	1,400	-	1,400
	-	36,000	36,000	68,555	2,022	70,577

4 Charitable activities

	Accommodation and sports hire 2024	Outdoor activities 2024	Total 2024
	£	£	£
Charitable activities	448,825	-	448,825
Sports hall	5,450	-	5,450
Outdoor pursuits	-	248,324	248,324
	454,275	248,324	702,599
Analysis by fund			
Unrestricted funds - general	454,275	248,324	702,599
	454,275	248,324	702,599

	Accommodation and sports hire 2023	Outdoor activities 2023	Total 2023
	£	£	£
Charitable activities	491,334	-	491,334
Sports hall	6,700	-	6,700
Outdoor pursuits	-	273,129	273,129
	498,034	273,129	771,163
Analysis by fund			
Unrestricted funds - general	498,034	273,129	771,163
	498,034	273,129	771,163

5 Income from other trading activities

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Fundraising events	24,318	22,098

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	6,499	1,625
Bank interest	4,874	3,138
Insurance claim	-	5,159
	11,373	9,922

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	12,926	23,437

8 Charitable activities

	Accommodation and sports hire 2024	Outdoor activities 2024	Total 2024
	£	£	£
Staff costs	417,235	-	417,235
Depreciation and impairment	66,530	-	66,530
Rent & rates	8,971	-	8,971
Insurance	13,925	-	13,925
Light & heat	23,528	-	23,528
Telephone	4,452	-	4,452
Advertising	2,367	-	2,367
Sundry	2,321	-	2,321
Repairs	27,493	-	27,493
Catering	44,819	-	44,819
Motor expenses	3,663	-	3,663
Outdoor Activities	-	2,416	2,416
Cleaning	19,812	-	19,812
Training	162	-	162
	635,278	2,416	637,694
Share of support costs (see note 9)	66,846	36,675	103,521
Share of governance costs (see note 9)	7,947	4,360	12,307
	710,071	43,451	753,522
Analysis by fund			
Unrestricted funds - general	649,345	43,451	692,796
Restricted funds	60,726	-	60,726
	710,071	43,451	753,522

8 Charitable activities **(Continued)**

	Accommodation and sports hire 2023	Outdoor activities 2023	Total 2023
	£	£	£
Staff costs	380,232	132,147	512,379
Depreciation and impairment	94,629	-	94,629
Rent & rates	(202)	-	(202)
Insurance	12,856	-	12,856
Light & heat	26,067	-	26,067
Telephone	5,216	-	5,216
Advertising	2,131	-	2,131
Sundry	8,386	-	8,386
Repairs	36,135	-	36,135
Catering	46,216	-	46,216
Motor expenses	6,962	-	6,962
Outdoor Activities	-	3,719	3,719
Cleaning	34,855	-	34,855
Training	718	-	718
	654,201	135,866	790,067
Share of support costs (see note 9)	40,764	22,364	63,128
Share of governance costs (see note 9)	10,277	5,638	15,915
	705,242	163,868	869,110
Analysis by fund			
Unrestricted funds - general	699,184	163,868	863,052
Restricted funds	6,058	-	6,058
	705,242	163,868	869,110

9 Support costs allocated to activities

	2024	2023
	£	£
Staff costs	87,201	51,189
Post & stationery	1,216	2,274
Computer costs	3,914	7,451
Hospitality	26	178
Bank charges	2,064	2,036
Bookkeeping	9,100	-
Governance costs	12,307	15,915
	115,828	79,043
Analysed between:		
Accommodation and sports hire	74,793	51,041
Outdoor activity	41,035	28,002
	115,828	79,043

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,300	3,600
Depreciation of owned tangible fixed assets	66,530	94,629
Profit on disposal of tangible fixed assets	(6,499)	(1,625)

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Management Staff	3	4
Administrative Staff	1	1
Catering & Housekeeping Department	7	7
Maintenance Department	3	3
Activities Department	14	19
Total	28	34

12 Employees **(Continued)**

Employment costs	**2024**	**2023**
	£	**£**
Wages and salaries	454,293	507,974
Social security costs	31,755	34,172
Other pension costs	18,388	21,422
	504,436	563,568

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	**2023**
	£	**£**
Aggregate compensation	100,181	141,157

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the entity, directly or indirectly of the entity. The key management personnel of the charity comprise the trustees, CEO, the operations manager, the finance manager and the fundraising and communications manager.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold land and buildings	ActivityPlant, equipment equipment	Plant, equipment and IT	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2023	1,858,325	241,700	239,416	22,072	35,373	2,396,886
Additions	-	22,201	-	519	-	22,720
Disposals	-	-	-	-	(10,883)	(10,883)
At 31 March 2024	1,858,325	263,901	239,416	22,591	24,490	2,408,723
Depreciation and impairment						
At 1 April 2023	1,377,920	212,734	154,013	20,341	35,370	1,800,378
Depreciation charged in the year	31,706	16,355	17,185	1,284	-	66,530
Eliminated in respect of disposals	-	-	-	-	(10,882)	(10,882)
At 31 March 2024	1,409,626	229,089	171,198	21,625	24,488	1,856,026
Carrying amount						
At 31 March 2024	448,699	34,812	68,218	966	2	552,697
At 31 March 2023	480,407	28,965	85,403	1,731	3	596,509

15 Fixed asset investments

	Hampshire Trust Bank	Redwood Bank	Total
	£	£	£
Cost or valuation			
At 1 April 2023	-	-	-
Additions	85,000	85,000	170,000
At 31 March 2024	85,000	85,000	170,000
Carrying amount			
At 31 March 2024	85,000	85,000	170,000
At 31 March 2023	-	-	-

16 Debtors

	2024	2023
Amounts falling due within one year:	**£**	**£**
Trade debtors	57,412	64,176
Prepayments and accrued income	5,693	6,504
	63,105	70,680

17 Loans and overdrafts

	2024	2023
	£	**£**
Bank loans	39,576	45,880
Payable within one year	6,250	6,250
Payable after one year	33,326	39,630
Amounts included above which fall due after five years:		
Payable by instalments	8,326	14,630

The loan relates to a government backed bounce back loan, which is a fixed 10 year loan. This can be paid back earlier with no early repayment charge.

18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	**£**
Bank loans	**17**	6,250	6,250
Other taxation and social security		50,440	53,227
Deferred income	**20**	147,851	207,393
Trade creditors		11,379	11,438
Other creditors		107,768	70,195
Accruals and deferred income		5,820	6,238
		329,508	354,741

19 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	**£**
Bank loans	**17**	33,326	39,630

20 Deferred income

	2024	2023
	£	£
Arising from money received in advance	147,851	207,393

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	147,851	207,393
Movements in the year:		
Deferred income at 1 April 2023	207,393	36,663
Released from previous periods	(207,393)	(36,663)
Resources deferred in the year	147,851	207,393
Deferred income at 31 March 2024	147,851	207,393

21 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	18,388	21,422

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	515,557	37,140	552,697
Investments	170,000	-	170,000
Current assets/(liabilities)	313,410	32,481	345,891
Long term liabilities	(33,326)	-	(33,326)
	965,641	69,621	1,035,262

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	557,388	39,121	596,509
Current assets/(liabilities)	412,326	4,029	416,355
Long term liabilities	(39,630)	-	(39,630)
	930,084	43,150	973,234

23 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Movement in current year funds

	Balance at 1 April 2023	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£
Building maintenance fund	50,000	-	-	50,000
Site development fund	90,000	-	-	90,000
Site building and equipment	557,386	(64,549)	22,719	515,556
Draw Down Costs	-	-	120,000	120,000
	697,386	(64,549)	142,719	775,556

Movement in comparative year funds

	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£
Building maintenance fund	50,000	-	-	50,000
Site development fund	90,000	-	-	90,000
Site building and equipment	625,379	(92,717)	24,724	557,386
	765,379	(92,717)	24,724	697,386

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Movement in current year funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Other funds	4,029	87,197	(58,745)	-	32,481
Acorn building	39,121	-	(1,981)	-	37,140
	43,150	87,197	(60,726)	-	69,621

Movement in comparative year funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Other funds	11,594	2,568	(3,621)	(6,512)	4,029
Acorn building	41,558	-	(2,437)	-	39,121
	53,152	2,568	(6,058)	(6,512)	43,150

25 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	35,000	37,500
	47,500	50,000

The operating lease represents a lease for rent of premise to The Netta Trust. The lease is negotiated over terms of 25 years and rentals are fixed £2,500 per annum.

26 Related party transactions

Barnstondale paid Digitally Transform Me Limited a nominal fee for website hosting and domain name renewal services. Digitally Transform Me Limited is partially owned by a trustee of Barnstondale. The amount paid in the year was £440 (2023: £320).

27 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	62,028	(6,139)
Adjustments for:		
Gain on disposal of tangible fixed assets	(6,499)	(1,625)
Depreciation and impairment of tangible fixed assets	66,530	94,629
Movements in working capital:		
(Increase)/decrease in stocks	-	1,572
Decrease/(increase) in debtors	7,576	(28,428)
Increase/(decrease) in creditors	34,309	(6,921)
(Decrease)/increase in deferred income	(59,542)	170,730
Cash generated from operations	104,402	223,818

28 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	700,416	(88,122)	612,294
Loans falling due within one year	(6,250)	-	(6,250)
Loans falling due after more than one year	(39,630)	6,304	(33,326)
	654,536	(81,818)	572,718

IT'S AN ADVENTURE THAT SPARKS SOMETHING MORE!













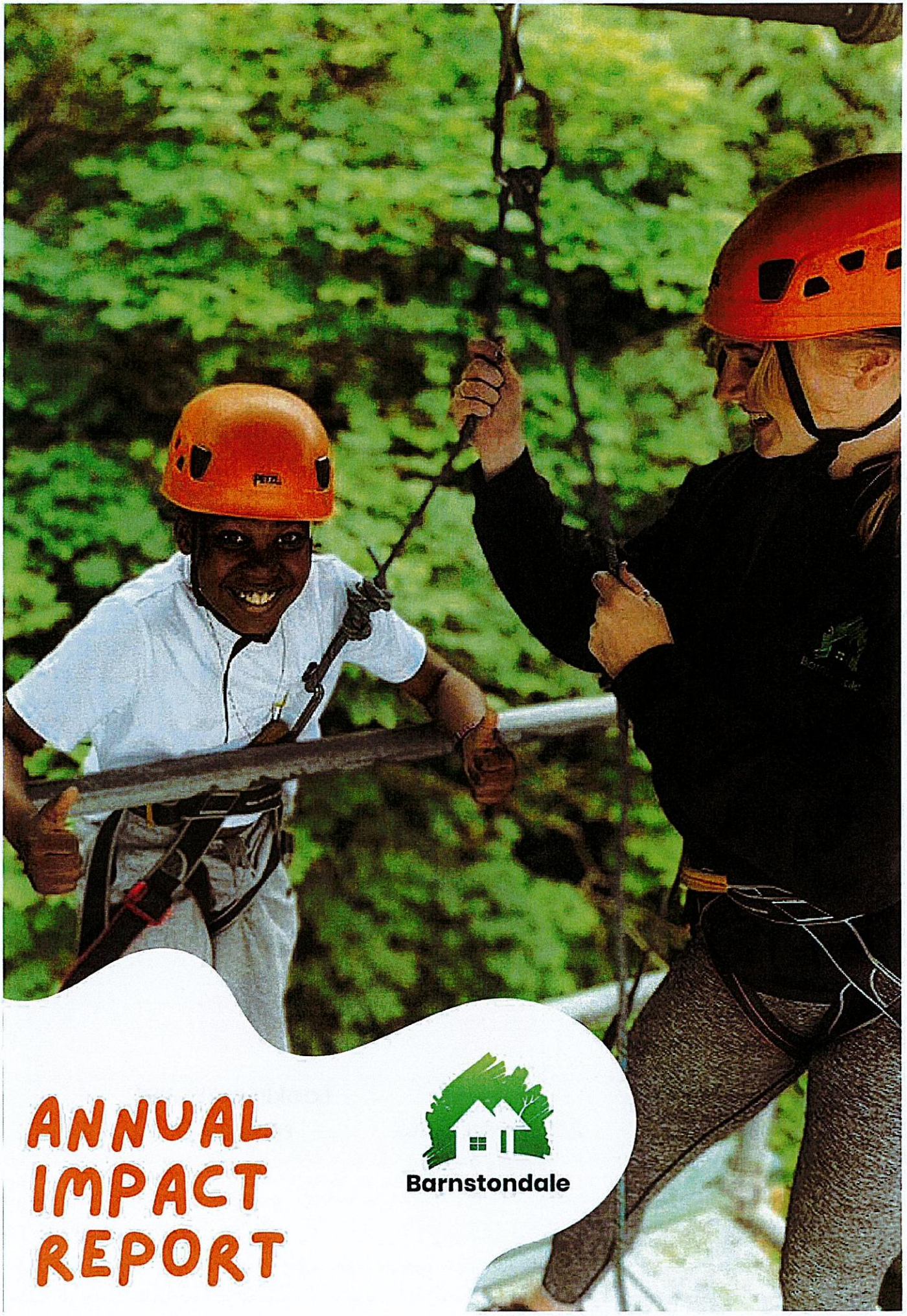




BARNSTONDALE CENTRE

England & Wales - Charity number 1087502

Accounts



ANNUAL IMPACT REPORT

Barnstondale

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Barnstondale

ANNUAL IMPACT REPORT

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01 - WELCOME

"NO ONE WILL PROTECT WHAT THEY DON'T CARE ABOUT, AND NO ONE WILL CARE ABOUT WHAT THEY HAVE NEVER EXPERIENCED" - SIR DAVID ATTENBOROUGH

This quote means so much and perfectly encapsulates the core focus of Barnstondale. Following the turmoil and uncertainty of the Covid-19 pandemic, we welcomed children and young adults back to Barnstondale this year in relative 'normality'. It was so refreshing and positive to see children being children again; it reaffirmed our charity's purpose and value. We're passionate about giving everyone the opportunity to make lasting memories and believe deeply in the holistic benefits of adventurous outdoor activity. A visit to Barnstondale can really make a difference and change our visitors' perspectives, offering new experiences or overcoming challenges in ways they never thought would be possible.

Young people growing up in our region today face multiple barriers to living healthy, happy, and successful lives. Those from poorer backgrounds face an even greater number of barriers, as their educational attainment continues to fall well below that of those from more affluent backgrounds. Post pandemic, the harm caused by the cost-of-living crisis has meant that there has been no recovery for the one in four children living in deprivation who still have limited to no access to the outdoors or the financial resource to access opportunity.

Barnstondale offers a unique experience that produces real learning for use in everyday life. For some, it doesn't need to be measured to make this case, it is quite simply art with a sprinkling of magic. For some though, more rigorous quantitative and qualitative evidence is required before its true impact can be recognised. We believe the truth is somewhere in between, which is why we have developed this Annual Impact Report, our first as a charity. We are proud of the work we do and know the detail in this report will tell the story of the positive impact a Barnstondale experience has on young people.

Jon Muspratt, Chief Executive

Inspire and unlock the potential of everyone at Barnstondale.



02 - VISION, MISSION & PURPOSE

Outdoor Learning is an umbrella term for actively inclusive facilitated approaches that predominately use activities and experience in the outdoors which lead to learning increased health and wellbeing and environmental awareness – **Institute for Outdoor Learning**

OUR MISSION

It is our mission to offer an expanding range of fun, challenging and memorable experiences to all, developing confidence, self-esteem, and life skills.

OUR VISION

To inspire and unlock the potential **of everyone** at Barnstondale.

OUR PURPOSE

To create a world where children can be children, giving them the opportunity to explore, learn, grow, and feel inspired by the outdoors.

We will achieve this by:

- **Providing opportunities** to **promote inclusion, create accessibility** and **build resilience** and **confidence** through the provision of outdoor education.
- **Removing accessibility barriers** to outdoor activities and facilities for children with disabilities.
- **Removing financial disadvantage** by part funding children's places on activity days and residential stays, to ensure every child can benefit from learning outdoors.

Helping more people..

6000 children visit Barnstondale every year.

223+ Schools, Charities and Youth Organisations every year.

1 in 4 of our visitors have a disability.

'Instead of highlighting differences between children, an outdoor play environment can absorb and support diverse play behaviours. Inclusive environments are those in which it is possible to play in varied ways that ... can accommodate children's different ways of being and expressing themselves.' (Casey, 2011)

03 - STRATEGIC PERFORMANCE

2022 OBJECTIVE	EXPLANATION
CONTINUING TO IMPLEMENT THE POST-COVID RECOVERY PLAN TO RESTORE CONFIDENCE AMONG CLIENTS AND RETURN VISITOR NUMBERS TO PRE-PANDEMIC LEVELS.	We initially addressed the issues of 'skill fade' amongst staff and rebuilt our operating capacity to enable us to welcome groups back in a 'semi-normal' operating model. We have also seen a conversion in visitors from day only activities during the pandemic to overnight residential trips (5,213 visitors with 3,237 bed nights in 2021 to 6378 visitors with 8,210 bed nights in 2022).
CONTINUED PRUDENT MANAGEMENT OF CASH-FLOW AND RESERVES.	Our original cautious budget forecast a £28,699 deficit for the year. Thanks to stringent cost control, our supporters, and donors, we were able to finish the year with a £88,490 surplus before depreciation.
DEVELOPING FUNDRAISING CAPACITY.	This has been an area of significant development over the last 12 months. We recruited our first fundraiser and have begun to diversify our incomes.
FURTHER DEVELOPMENT OF OUTDOOR PURSUITS, EXTENDING THE RANGE OF ACTIVITIES.	We have developed new activity packages to broaden our activity portfolio and developed more capacity in our most popular activities.
DEVELOPING VIABLE PLANS TO REPLACE OLD DORMITORY STYLE ACCOMMODATION.	Consultation has begun to develop plans and partnership opportunities for this new building. Due to the cost of this project (likely more than £1M), it is anticipated to run over several years.
CREATING A COMMUNICATIONS STRATEGY.	Essential strategy to better communicate our cause and impact to all our audiences and stakeholders.
IMPLEMENTING BESPOKE TRAINING AND CPD PLANS FOR ALL STAFF.	A combination of in-house and online courses to ensure all staff are current and competent.
FURTHER DEVELOP ROBUST POLICIES AND PROCESSES TO ENSURE LEGISLATIVE COMPLIANCE AND THE SAFETY OF ALL VISITORS, STAFF AND CLIENTS	Overall, 97% positive feedback score from customers and clients. Passed all legislative compliance inspections.

04 - NEEDS ANALYSIS

Supporting young people every day

"EACH YEAR YOU AND THE TEAM WORK WITH US TO ENSURE THE CHILDREN'S NEEDS ARE MET AND EVERYONE REMAINS SAFE AND HAPPY (WHILST HAVING FUN!). "

Barnstondale, formerly Barnston Camp, has been supporting children for over 60 years. Since 2001, when we became a registered charity, Barnstondale has been tackling barriers to outdoor education for disadvantaged children. Children that are more likely to experience poor material outcomes, poor health, and do worse in their education (OECD, 2022). Children that fare worse across all well-being areas compared to their more advantaged peers.

What is 'Disadvantage'?

a condition or situation that causes problems, especially one that causes something or someone to be less successful than other things or people – Cambridge Dictionary, 2022

Our definition of disadvantage is a child that experiences limited access to the opportunity of visiting our site, alongside their advantaged peers. Children who qualify for free school meals, pupil premium and children with SEND are prioritised through our Bursary Scheme.

At Barnstondale we host on average 6000+ every year. Of this attendance 1 in 3 of our young visitors are disadvantaged by a disability or their socio-economic background. 25% of our young people live in the most deprived communities (areas in the top 10%-20%) across Liverpool and the Wirral.

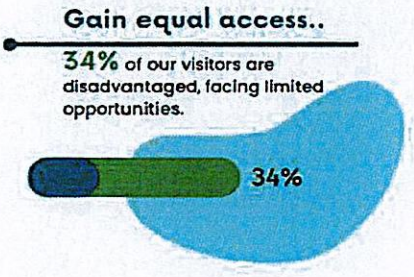
More than 22% of our population live in poverty. 4.3 million are children and this number is predicted to rise (UK Poverty, 2022)

Research shows that poverty and disadvantage similarly decrease young people's opportunity to experience visiting outdoor spaces, partake in family activities or build quality relationships (OECD, 2022). It also highlights the disparities between children's attainment in school, their involvement with care services and likelihood of developing health and wellbeing problems (Wirral Council, 2022).

The idea is that everyone should be able to use the same facilities, take part in the same activities, and enjoy the same experiences, including people that have a disability or other disadvantage. By creating this unity whilst learning outdoors we give children the independence to learn freely, creatively, and cohesively, enabling them to grow, thrive and feel inspired, together.

What is 'Inclusion'?

the act of including someone or something as part of a group, list, etc., or a person or thing that is included – Cambridge Dictionary, 2022



05 - BENEFITS TO OUTDOOR EDUCATION

There is clear evidence that outdoor educational visits have a positive impact on young people. These experiences all stimulate interest, curiosity, and a passion for 'doing'. They broaden young people's horizons, enable them to develop new skills and build relationships. The outcomes are that young people are more engaged with learning and therefore more likely to do well.

But don't just take our word for it, this is what experts in the field say:

'.....LEARNING OUTSIDE THE CLASSROOM CONTRIBUTED SIGNIFICANTLY TO RAISING STANDARDS AND IMPROVING PUPILS' PERSONAL, SOCIAL AND EMOTIONAL DEVELOPMENT'. OFSTED

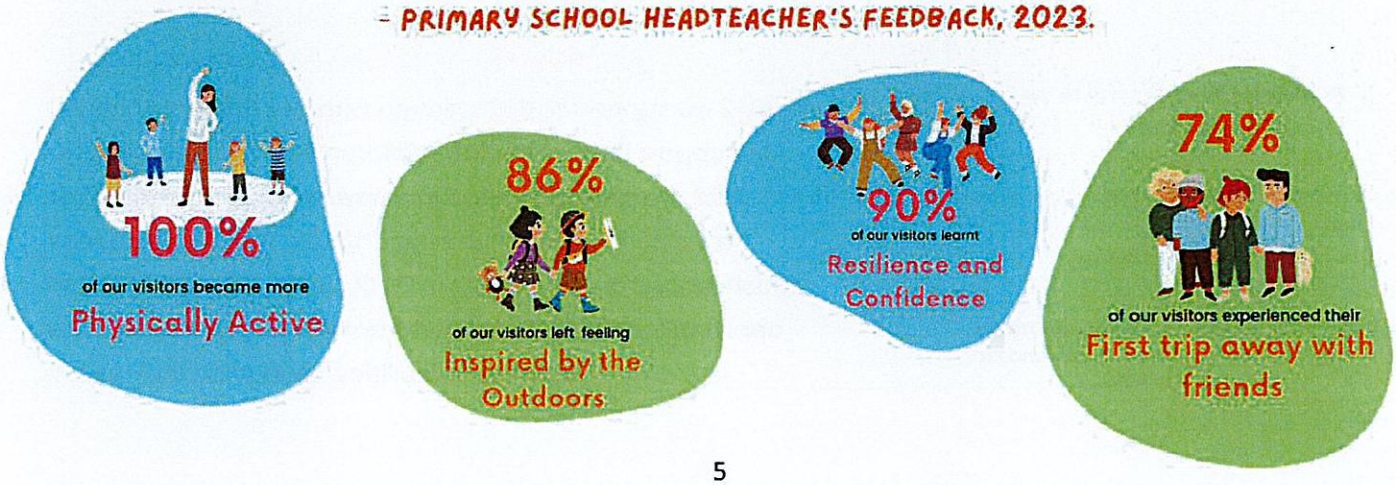
'THE DFE RECOGNISES THE SIGNIFICANT BENEFITS OF SCHOOL TRIPS ON PUPILS' EDUCATIONAL DEVELOPMENT, HEALTH AND WELLBEING.....' DFE

'LEARNING OUTSIDE THE CLASSROOM HAS A VITAL PART TO PLAY IN MEETING THE DEMANDS OF THE NATIONAL CURRICULUM, AND IN ACHIEVING THE GOAL OF EFFECTIVELY PREPARING YOUNG PEOPLE FOR LIFE BEYOND SCHOOL'. OUTDOOR EDUCATION ADVISERS' PANEL

Our charity is the only one of its kind in the area and plays an integral part in the offering to young people. A visit to Barnstondale can really make a difference and change our visitors' perspectives, offering new experiences or overcoming challenges in ways they never thought would be possible.

We have a long history of supporting children from deprived and disadvantaged backgrounds and welcome, on average, over 6000 visitors a year from across the region. We are incredibly proud of how Barnstondale has helped and supported young people from all walks of life for over 60 years and we hope we can continue the Barnstondale legacy for many years to come!

"IF OUR STUDENTS COULD ACCESS ACTIVITIES IN AN OUTDOOR SPACE EVERY DAY, LIKE WE DO AT BARNSTONDALE, IT WOULD ENHANCE THEIR LEARNING EXPERIENCE IN THE CLASSROOM FOR THE REST OF THE DAY."
- PRIMARY SCHOOL HEADTEACHER'S FEEDBACK, 2023.



Money should not be a barrier

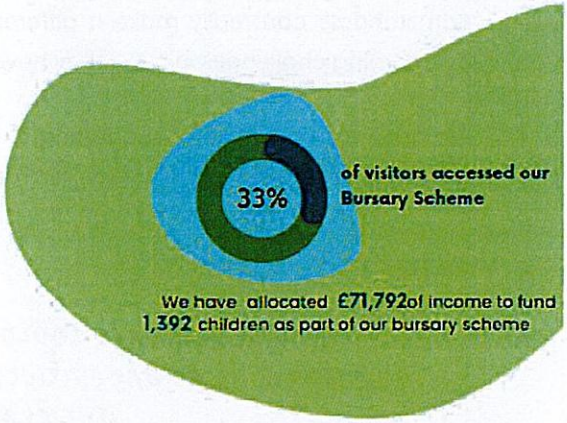
Enriching children's lives in Early Year development stages

06 - OUR BURSARY SCHEME

"The Barnstondale Centre Bursary Fund has been established to make a positive difference to the lives of children and young people who face barriers to this experience. We're passionate about giving everyone the opportunity to make lasting memories and believe that adventurous outdoor activity gives children and young people the chance to challenge themselves, build resilience and discover new skills and abilities."

Due to the impact of the pandemic on our children, we set up the Bursary Scheme to provide financial assistance to groups to enable them to bring their children and members to our centre to enjoy our amazing facilities. In total, **1,392 children have benefited from our Bursary Scheme since 2020.** Our bursary scheme contributes to a widening of access to the experiences we offer and the facilities we enjoy. It is important to us that access to Barnstondale is not restricted only to those who can afford our full fees. The Trustees view our bursary fund as important in helping to ensure young people, from families who would otherwise not be able to afford the fees, can access the experience we offer. Our bursary scheme is available to all who meet our requirements.

This year we have allocated £35,000 of our own income to be able to support at least 379 children, as a minimum. Since the start of our Bursary Scheme, children on free school meals, on pupil premium and children with SEND have applied. Since the onset of the cost-of-living crisis, we have seen an increase in number of applications both from children who are disadvantaged in these areas, but also from children that are now not able to afford to come along, as their families are increasingly feeling the impacts of the economic crisis.



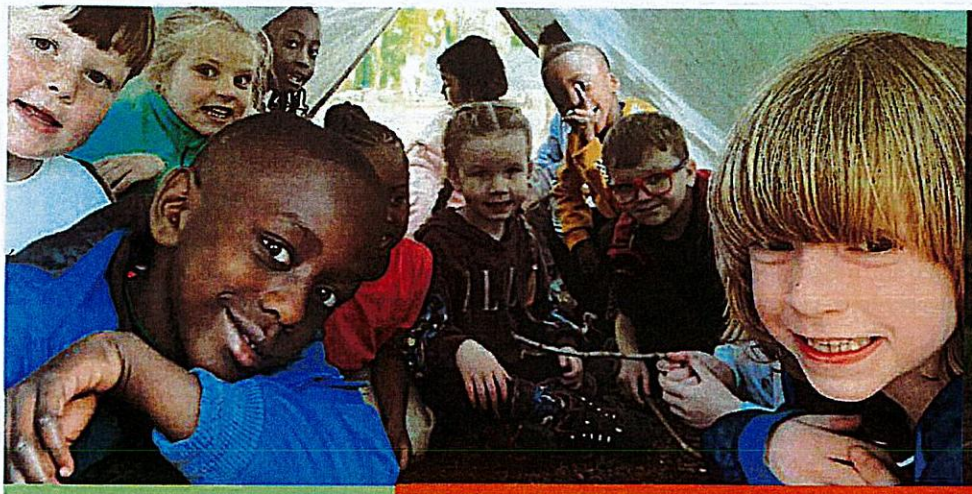
Providing a Youth Service to our Community

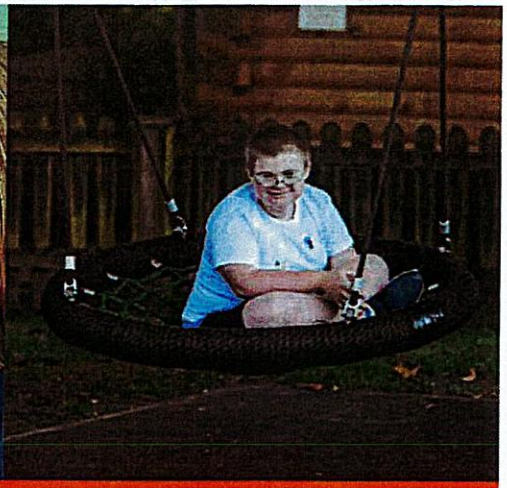


Supporting local children living in poverty, by matching the **300%** increase in demand for our bursary scheme.

We want social justice through education, as no child should be the one left behind in the classroom.

In 2022 we supported 837 children with our Bursary Scheme. To support 100% of the 1047 children that have applied for 2023, we are looking to fundraise to bridge the gap. Our mission is to continue supporting 100% of applications which, based on our visitors in 2022, could amount to 1500+ applying for financial support from our Bursary scheme to attend our facilities, alongside their peers.





1,392

CHILDREN HAVE ACCESSED OUR BURSARY SCHEME

£11,792

DONATED BY BARNSTONDALE TO SUPPORT CHILDREN SINCE OUR BURSARY SCHEME BEGAN IN MAY 2020



07 - 2022 SUMMARY

"In 2022 we welcomed children and young adults back to the Centre for activity days and residential trips. The emergence of the Omicron variant early in the year threatened to impact delivery of our work with young people but we managed to deliver our work with limited disruption. This has been welcome news, but the impact of the Covid pandemic continues to be felt. It is testament to the professionalism and diligence of the staff team that the Centre is still thriving, and I would like to extend my deepest gratitude to all at the Barnstondale Centre on behalf of all members of the Board of Trustees.

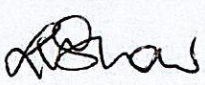
Despite the challenges, we have been reassured by the positive impact the Charity's services have had on our beneficiaries. There was an immense sense of relief as we welcomed more children and young adults to our centre this year compared to 2021. We saw a 22% increase of overall visitors, but more encouraging was the 154% increase in bed night occupation from 2021 figures. For the majority, this was their first residential experience since the Covid pandemic started in 2020.

Feedback from groups visiting Barnstondale in 2022 has been excellent. They have, without exception, stated how refreshing and beneficial it has been for their children and young adults to experience our facilities. Our staff continue to go above and beyond to make our visitors' trips special and memorable. In the words of one Y4 pupil, *"Thank you for the wonderful time I had at Barnstondale, I will never forget this. This is my actual first ever school trip in my life."*

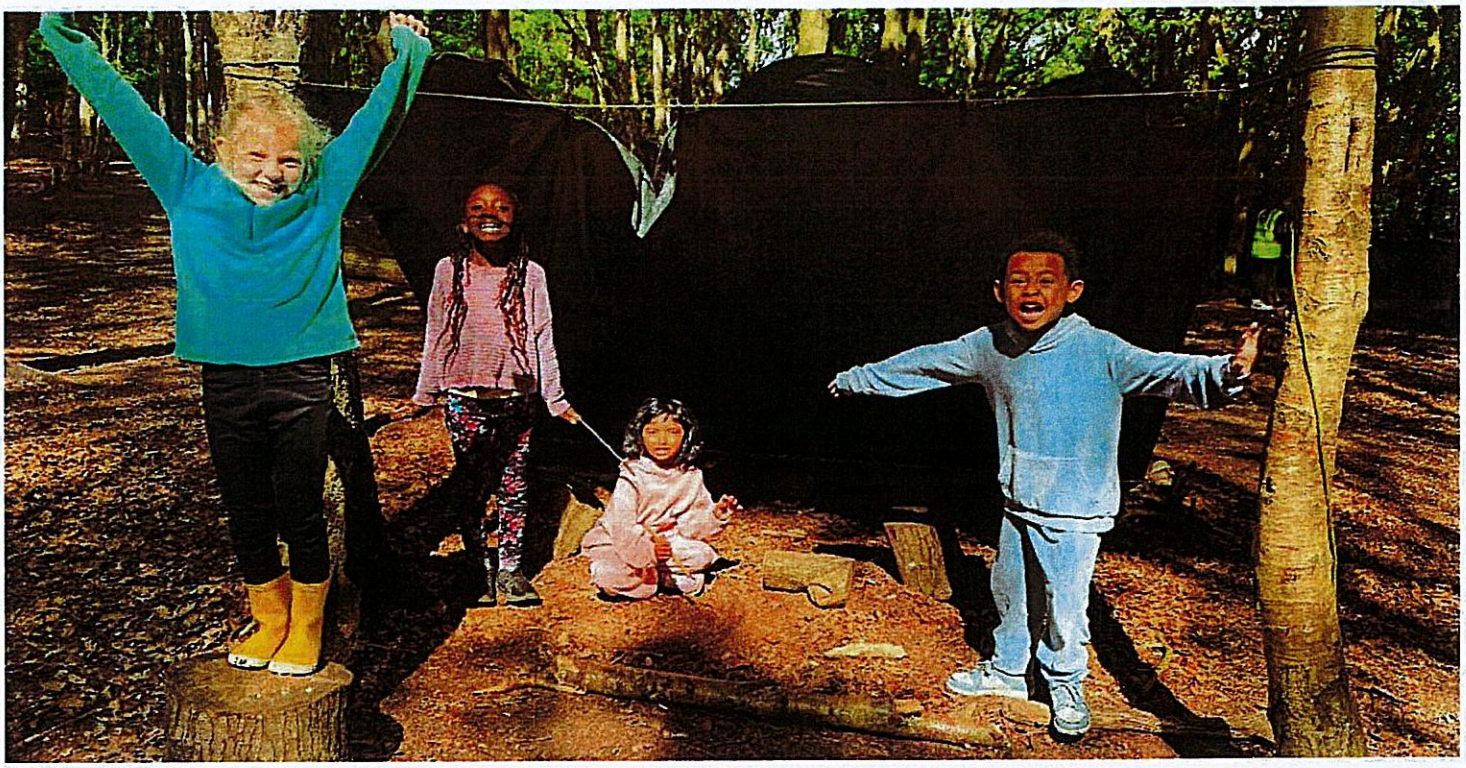
Ordinarily the Centre would experience a quiet season over Christmas and New Year, but this year the Charity took the opportunity to deliver its first Christmas fundraising event. Our site, of log cabins in the woods, was the perfect location to host our magical event – complemented by lights, trees, elves, and Santa himself; the snow added to its charm. The event welcomed 2267 people – hugely impressive for this inaugural event and a great base for 2023!

Overall, the results for the extended financial year (1st Jan 2022 – 31st Mar 2023) reflect our ongoing recovery from the immense challenges experienced during the Covid pandemic. Our improved performance during this year has created a solid financial position on the balance sheet date, excluding depreciation, with the General Fund having returned to surplus and with the balance sheet and our cash position both in good health. The downturn in the UK economy is a significant concern with unprecedented increases in energy bills, very high inflation, staffing challenges and a squeeze on parental and school spending power. We predict we will struggle to return to sustainable surpluses in our General Fund in the short to medium term. In response, we have recruited a fundraiser to help diversify our income to meet the increase in demand for our bursary scheme as we are concerned that client demand and donor support will be increasingly challenged as the cost-of-living crisis deepens in 2023. Our reserves position is robust however, meaning that we can withstand the expected challenges that lie ahead, and our Reserves Policy takes full account of these issues and has applied some further stress testing to ensure that we carry sufficient reserves during this next phase.

Our thanks go to Diana Russell, who stepped down as a trustee this year following 20 years of outstanding service to the Charity. We have welcomed several new trustees, who bring a wealth of expertise and fresh perspectives to enhance the Board's work. The Board also appointed a new permanent Chair, Mark Woodger, and we look forward to continued growth and success under his stewardship. This has been another highly demanding year, but the overall commitment of staff, supporters, volunteers, and board members alike, has played a vital role in facilitating the success that Barnstondale has achieved."



Vicki Shaw Chair of The Board



08 - ANNUAL ACHIEVEMENTS

In 2022 we welcomed children back to the Centre for activity days and residential trips. This has been welcome news, but the impact of the pandemic continues to be felt. The downturn in the UK economy has added to our challenges with unprecedented increases in energy bills, very high inflation, staffing challenges and a squeeze on parental and school spending power. It is testament to the professionalism and support of the staff team that the Centre is has been able to adjust and continue to priorities the needs of the children that visit our site.

WE'VE BEEN THANKFUL FOR THE LAUGHTER AND EXCITEMENT OF CHILDREN ON SITE EVER SINCE!

2022 introduced some new challenges for us due to people still experiencing anxiety around socialising, that stemmed from the Covid-19 pandemic and financial restraints onset by the cost-of-living crisis. Visitor groups became smaller and the demand for our Bursary Scheme increased. This meant we had less income to cover the cost of the growing number of children that needed financial support to access our facilities.

In response we explored new avenues of development that would help us achieve our mission, **to give every child the opportunity to access to outdoor education.** We identified a fundraising and communications need that would benefit our charities voice, presence, and future work. This role was a new venture for us to shout loud about what we do and campaign for support to secure the future of our charity.



SINCE AUGUST 2022 WE HAVE ACHIEVED GREAT THINGS BY,

- Creating an online presence, with our online following doubling in size across all our social media platforms.
- Developing our message and communicating the impact of the work we do as a charity.
- Welcoming over 2267 visitors to Barnstondale's Magical Christmas event.
- Gaining the support of our first corporate partner, Campion Solicitors.
- Continuing to support 100% of applications for our bursary scheme.
- Working with volunteer groups who have helped us with site maintenance jobs and with the creation of online video content.
- Telling our charity story, to appeal for donors to support our campaigns (legacy giving campaign, corporate supporters packages and a regular giver campaign).
- We completed our first social impact report that measures our charity footprint.

We adapted to the new normal and welcomed 6378 young people to Barnstondale. Our Social Impact report founded that 25% of our young people had a disability, 34% of children were disadvantaged and 33% of children accessed our Bursary Scheme in 2022. 74% of our visitors had never stayed away from home and 86% of children left feeling inspired by the outdoors.

In summary the strides we have taken in 2022 have helped shape our charity narrative and were excited to see how this elevates our donor support in 2023 and beyond.

THANKS TO OUR DONORS FOR MAKING OUR WORK POSSIBLE

As ever we are grateful for the valuable contributions and support from Charitable Trusts and Foundations, Corporate Organisations, Community Supporters, and Individual donors. Support from donors meant we could pick up where we left off by delivering valuable outdoor learning experiences to children who had been isolated from socialising for some time. Every donation was put towards delivering accessible fun activities that gave all children the opportunity to learn creatively, play freely and make lasting memories with their friends.

"WE CAN ONLY ACHIEVE A RESIDENTIAL EXPERIENCE FOR CHILDREN WITH A WIDE RANGE OF DISABILITIES AT BARNSTONALE.

ADDITIONAL EQUIPMENT AND FUNDING CAN ONLY MEAN A BETTER EXPERIENCE FOR MORE DISABLED CHILDREN".
- VINNY, HESWALL DISABLED CHILDREN'S HOLIDAY FUND.

"MANY OF OUR CHILDREN MISS OUT ON LIFE EXPERIENCES DUE TO THE FINANCIAL SITUATION OF THEIR FAMILIES AND WE WOULD LOVE TO GIVE THEM THE OPPORTUNITY TO VISIT BARNSTONDALE AND GIVE THEM THIS WONDERFUL EXPERIENCE. FOR MANY OF OUR CHILDREN THIS IS A 'ONCE IN A CHILDHOOD' OPPORTUNITY."
- SCHOOL TEACHER BURSARY APPLICATION

We give thanks to all our funders including:

TRUSTS AND FOUNDATIONS

Wirral Borough Council
Asda Foundation
Groundwork UK - Tesco Community Grant
Warburton's Community Grants
The Bathgate Charitable Trust
The Charles Brotherton Trust
PH Holt
The Hedley Foundation
The Steve Morgan Foundation
Wirral Lions Club
The Zochonis Charitable Trust
Boshier Hinton Foundation

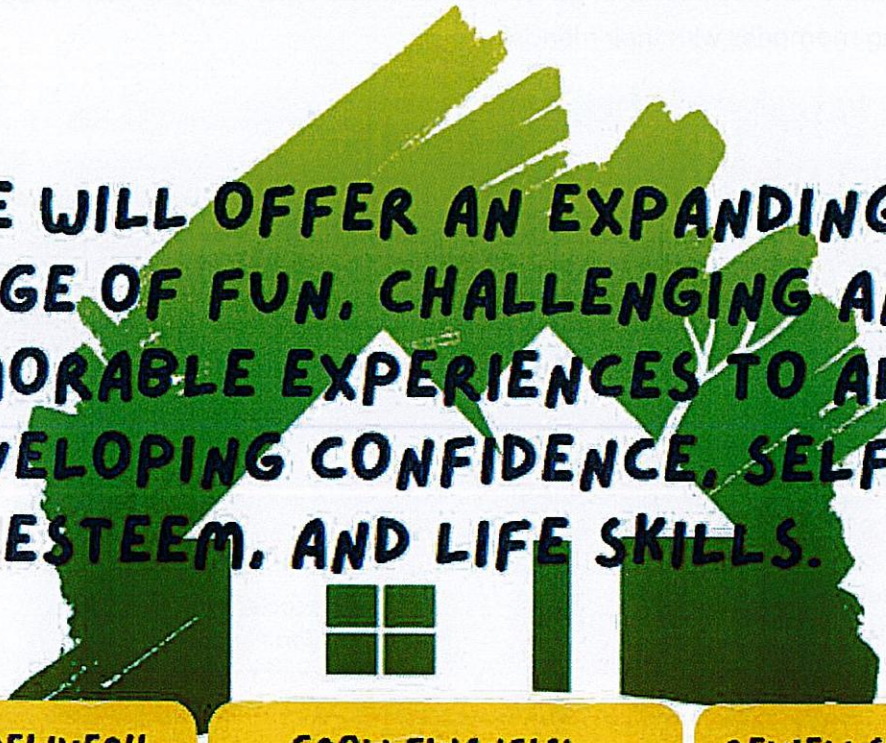
COMMUNITY SUPPORTERS

Tesco's Heswall
Asda Pensby
Linghams Booksellers
LOVE Wirral Magazine
Heswall Magazine
Hits Radio & Greatest Hits Radio Networks – Bauer Media
Employee Volunteering
Tilney, Smith and Williamson
Vauxhall Motors Ellesmere Port



09 - LOOKING AHEAD

2023-24 OBJECTIVES



WE WILL OFFER AN EXPANDING RANGE OF FUN, CHALLENGING AND MEMORABLE EXPERIENCES TO ALL, DEVELOPING CONFIDENCE, SELF-ESTEEM, AND LIFE SKILLS.

EXPAND OUR DELIVERY

- Review activity offer and explore new activities.
- Review our accommodation structure to maximise occupancy.
- Broaden our communications to diversify and expand our client and advocacy base.
- Evaluate opportunities to deliver services to beneficiaries off site (aka 'Barnstondale in a Box').

GROW FINANCIAL STABILITY

- Diversify our fundraising income and achieve £75k.
- Increase our occupancy levels.
- Achieve an overall surplus of £50k.

REVIEW STRATEGY AND STRUCTURE.

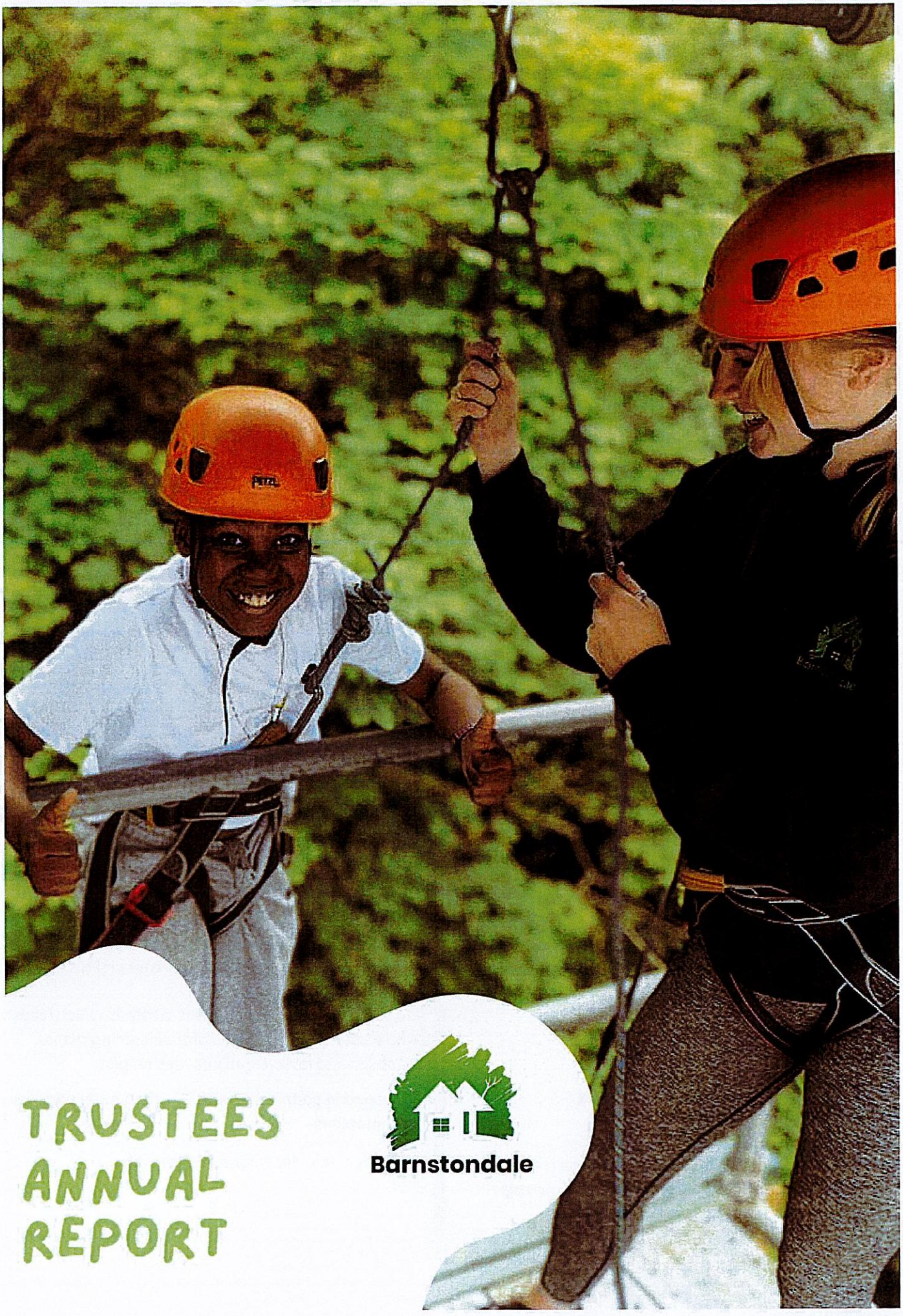
- Develop a new Business Plan to drive Barnstondale forward over the next 2 years.
- Develop a longer-term Strategic Plan for Barnstondale.
- Plan for future large CAPEX project to replace old dormitory style accommodation.

RISK MANAGEMENT

The Charity's trustees have considered the major risks to which the Charity is exposed and review those risks, and the established systems and procedures to manage those risks, through the oversight of a risk register at each board meeting. This register is directly linked to the operational program to ensure that risks, which cannot be removed, are mitigated through the operation of the Charity's staff. There are three stages of this 'defence and assurance system': staff checks, trustee oversight and the annual interrogation of appointed auditors and external assessors.

Risks are considered under 6 thematic areas: Governance, Financial, Regulation & Compliance, Reputational, People, and Operational. The following risks and mitigation plans are derived from an internal exercise which is led by the CEO and the managers across the organisation:

RISK	MITIGATION
OPERATIONAL SAFETY FAILURE OR ACCIDENT RISK	Managed by the Operations Manager through detailed scrutiny, review and reporting and audited through a third-party accreditor at Learning Outside of The Classroom (LOtC) – an accreditation, endorsed by the Department for Education.
CHILD PROTECTION OR SAFEGUARDING FAILURE	Centre-wide staff induction and on-going training and briefings by qualified members of staff. All staff Enhanced DBS checks and restricted and controlled site access. Safeguarding and Whistle-Blowing policies.
SCHOOL'S FUNDING BEING CUT/STRETCHED SO MUCH THAT AFFORDABILITY OF EXTERNAL SCHOOL TRIPS IS NOT POSSIBLE	Annually review prices against local and national competitors to remain competitive and affordable. Include money in the budget for the Bursary Scheme to financially support and part-fund visits to Barnstondale for those most in need.
LOSS OF SIGNIFICANT INCOME	We are diversifying our income generation opportunities as much as possible, focusing particularly on new fundraising events, strengthening the support from individual and corporate donors as well as building a stronger narrative for trusts and statutory grants.
INABILITY TO RECRUIT AND RETAIN PEOPLE WITH THE REQUIRED SKILLS AND EXPERTISE	Established a staff welfare and benefits package to support staff and promote positive mental health and work-life balance. Conduct annual Training Needs Analysis which leads to whole staff training and individual learning plans. Establish and review staff succession plan.
IT SYSTEM FAILURE OR CYBER SECURITY RISK	Managed in partnership with key third party partners and suppliers.
LOSS OF CRITICAL INFRASTRUCTURE RESULTING IN LOSS OF SITE CAPACITY AND INCOME	Robust site and facilities management.



TRUSTEES ANNUAL REPORT

Barnstondale

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Barnstondale

TRUSTEES ANNUAL REPORT

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01 - INTRODUCTION

The Trustees have pleasure in presenting their report and financial statements for The Barnstondale Centre for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) (effective 1 January 2019) applicable in the UK and Republic of Ireland in preparing the annual report and financial statements.

Who Are We

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

- Dr. Mark Woodger (Chair) (appointed 26th Sept 2022)
- Catherine Warbrick (Vice-Chair)
- Vicki Shaw
- Diana Russell (resigned 1st July 2022)
- Peter Davison
- John Elliott
- Jonathan Brennan
- Daniel Griffiths
- Jac Jenkins
- Dr. Michael Fallon (appointed 28th June 2022)
- Caroline Halewood (appointed 28th June 2022)
- Mark Edgar (appointed 28th June 2022)

Inspire and unlock the potential of everyone at Barnstondale.

02 - GOVERNANCE, STRUCTURE AND MANAGEMENT

CONSTITUTION

The Barnstondale Centre is a charitable company limited by guarantee (company no. 4201418), registered as a charity on 12th July 2001 (charity no. 1087502). The charity was set up to acquire and take over the undertaking of the Charity known as the Barnstondale Centre (Established by a Trust Deed, dated 3rd October 1989, made between Margaret Shirley Thurman (1) and the said Margaret Shirley Thurman, Graham Barrie Marsh, Lloyd Charles Piper and Nigel Willis Kenwright (2)) (Former registered charity no. 702523).

The company was established under a Memorandum of Association which contains the objects and powers of the charitable company and is governed in accordance with its Articles of Association.

The Directors are referred to as Members. In the event of the company being wound up, the Members are required to contribute an amount not exceeding £10. The principal objective of the charity is to offer an expanding range of fun, challenging and memorable experiences to all, developing confidence, self-esteem, and life skills. It aims to do this through the use of an inclusive residential experience and the safe provision of adventurous activities delivered by dedicated, qualified staff.

All directors of the company are also trustees of the charity, and there are no other trustees. All the Trustees named on the Legal and Administrative Information page served throughout the year, except as declared. The board has the power to appoint additional trustees as it considers fit to do so.

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

TRUSTEES, RECRUITMENT AND INDUCTION

The Trustees are from a variety of relevant professional, business and charitable backgrounds, with a number having experience in the education and youth services fields. The composition of the Trustees' Board and their experience and skills are regularly reviewed, to ensure the number and balance of trustees remains appropriate.

The Board has recruited 4 new members this last year, with one member resigning from her position. During this period Dr. Mark Woodger, a new member, was also voted in as the new Chair, taking over from Miss Vicki Shaw.

New Trustees are invited to provide a CV and meet the CEO and the Chair of Trustees. Those without background knowledge of Barnstondale Centre are given a tour and invited to attend a board meeting before they commit themselves. If appropriate, the Board formally vote in new members following this process. The aim is to have a varied and diverse Trustee Board with a mix of skills that match Barnstondale's needs.

After being elected, a new trustee is provided with the main documents which set out the operational framework of the charity, including the Memorandum and Articles, Previous Board Meeting Minutes, Business Plan and Financial Statements. Many trustees make frequent visits to Barnstondale Centre giving rise to an easy and informal relationship with the CEO, the rest of the staff and other trustees.

ORGANISATIONAL STRUCTURE AND GOVERNANCE

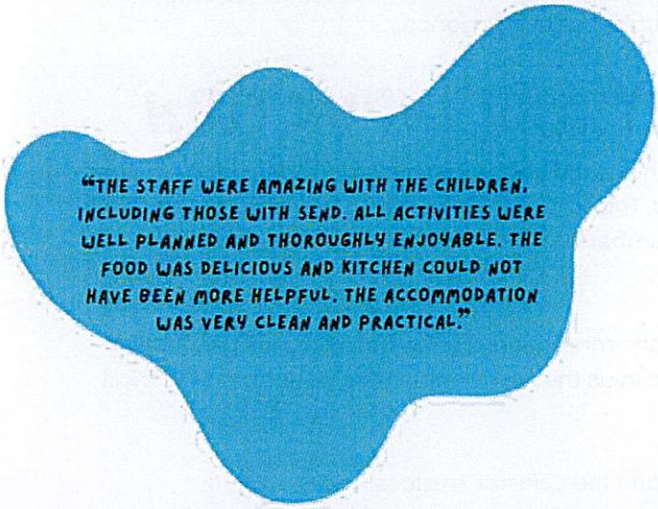
The Board meets quarterly and is responsible for the strategic direction and policy of the charity. If required, sub-committees and working groups are also formed to oversee specific projects for a set period. Working groups active in 2022 included:

- **IT and Telecoms Working Group** – Overseeing the IT and telephone infrastructure move over to VOIP.
- **Development of new Governance Document and Scheme of Delegation** - Responsible for reviewing and writing a new governance document and scheme of delegation following the strategic review and post pandemic review the previous year.

STAFF

The day-to-day running of the Barnstondale Centre lies with the CEO and, through him, the Senior Management team. The Trustees are grateful to all members of staff for their continued support during another challenging year. Barnstondale seeks to be an employer of choice and reviews on an annual basis the level of remuneration and other benefits awarded to staff.





PAY POLICY FOR SENIOR STAFF

The Barnstondale Centre's approach to paying senior staff is to appropriately reward staff for the work they do. It recognised the need to ensure value for money for the charity, balanced with the need to recruit and retain staff. The Board of Trustees is responsible for defining the policy and deciding on the salaries of the CEO and Senior Managers and all salaries are reviewed on an annual basis.

VOLUNTEERS

The Trustees recognise the extremely valuable contribution made by volunteers and wish to place on record their thanks for their commitment. Volunteering at Barnstondale covers many areas of work including activity delivery, event support, domestic duties, grounds and building maintenance and much more. It is hard to quantify the monetary value of this voluntary support, but the value is recognised and appreciated by staff and visitors alike.

03 - STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees (who are also Directors of Barnstondale Centre for the purposes of Company Law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounts Standards and Applicable Law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the charitable company and the income and of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP).
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements, on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor
McLintocks (NW) Limited (Xeinadin Audit Limited) are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- Each Trustee has taken all steps that they ought to have taken as a Trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Approval
By approving the Trustees Annual Report, the Trustees are also approving the strategic report in their capacity as company directors.

This report was approved by the Trustees on 28 September 2023 and signed on their behalf by:

Vicki Shaw
Chair of Trustees

Jon Muspratt
CEO

04 - FINANCIAL SUMMARY

Overview

During the accounting year, we amended our accounting year from January-December 2022 to January 2022-March 2023 with future accounting periods covering April-March. This change was designed to bring the charity into a similar reporting timeline as our peers.

Income for the period was up on initial projections while costs were down giving rise to a profit of £88,490 before depreciation.

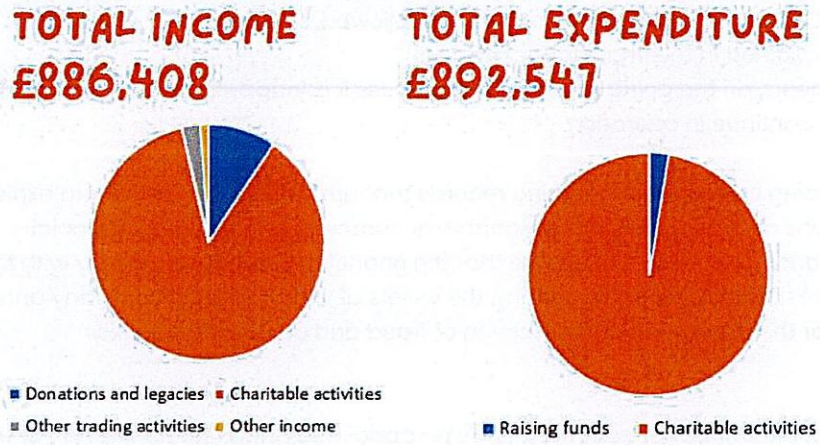
Grants & donations amounted to £83,225 vs Budget £63,146 – representing an increase of 31.8% for the period.

Income

Actual £886,408 vs Budget £801,501

Expenditure

Actual £892,547 (including depreciation of £94,629) vs Budget £832,966



Investments and cash

As of 31 March 2023, the charity holds a cash management investment solution, COIF Charities Deposit Fund, with CCLA Fund Managers Limited which is a Common Deposit Fund, governed by the Charities Act 2011 (as amended) and authorised by the Charity Commission. CCLA Investment Management are registered with the Financial Services Compensation Scheme (FSCS). In addition, cash deposits are held with Barclays Bank plc and Santander UK plc who are both registered with the FSCS. As at 31 March 2023, our cash deposits amounted to £633,966 together with our investments amounting to £65,525.

Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

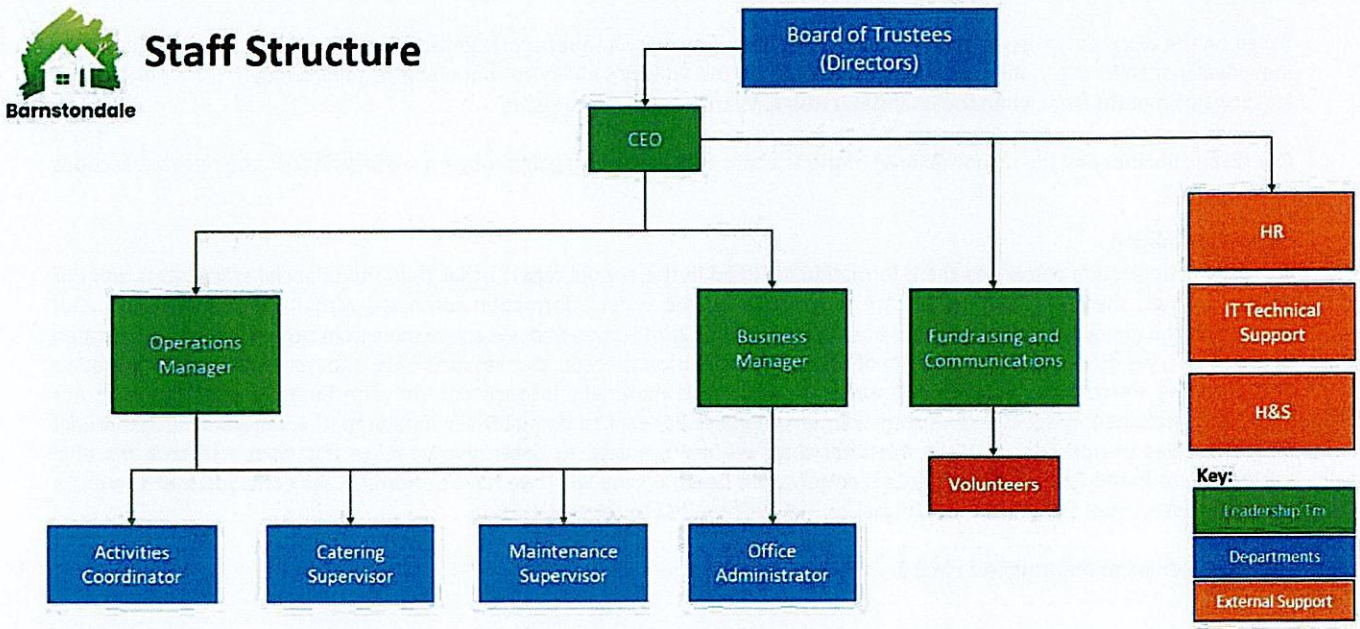
05 - RESERVES POLICY

As a matter of policy, each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restrictive purposes or designated projects. The Board considers the Charity's exposure to major risks, in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. With income, the major risk is from a decline in site user fees, particularly due to the worsening economic situation and other factors leading to reduced bookings.

The Trustees have established the level of reserves that the charity ought to have as up to £340,000 after a detailed analysis of the financial risks to which it is exposed. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to 6 month's expenditure to mitigate the financial risk of future uninsurable contingencies. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Charity's ambition to demolish and redevelop one of its largest, but oldest, residential accommodation blocks will require significant investment (c.£2M). Building up our free reserves will enable the organisation to move forward with these plans, as well as continuing to develop our activity portfolio. The Trustees believe that the reserves held will protect the charity and ensure its future progress, with the overall aim that Barnstondale gives all visitors the opportunity to explore, learn, grow, and feel inspired by the outdoors.

06 - KEY MANAGEMENT PERSONNEL



07 - AUDITORS REPORT

TO THE MEMBERS OF BARNSTONDALE CENTRE

Opinion

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the Period ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the Period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial Period for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the charity.

The audit procedures undertaken to address any potential risk in relating to irregularities (which include fraud and non-compliance with laws and regulations) included: enquiries of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases actual or potential litigation or claims; examination of appropriate legal correspondence; review of trustee minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited

16.10.23

Accountants
Statutory Auditor

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	80,657	2,568	83,225	185,729	32,393	218,122
Charitable activities	4	771,163	-	771,163	311,425	-	311,425
Other trading activities	5	22,098	-	22,098	-	-	-
Other income	6	9,922	-	9,922	31,683	-	31,683
Total income		883,840	2,568	886,408	528,837	32,393	561,230
Expenditure on:							
Raising funds	9	23,437	-	23,437	2,208	-	2,208
Charitable activities	7	863,052	6,058	869,110	600,256	8,657	608,913
Total expenditure		886,489	6,058	892,547	602,464	8,657	611,121
Net outgoing resources before transfers		(2,649)	(3,490)	(6,139)	(73,627)	23,736	(49,891)
Gross transfers between funds		6,512	(6,512)	-	22,244	(22,244)	-
Net income/(expenditure) for the Period/ Net movement in funds		3,863	(10,002)	(6,139)	(51,383)	1,492	(49,891)
Fund balances at 1 January 2022		926,221	53,152	979,373	977,604	51,660	1,029,264
Fund balances at 31 March 2023		930,084	43,150	973,234	926,221	53,152	979,373

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2021 £	2021 £
Fixed assets					
Tangible assets	13		596,509		670,818
Current assets					
Stocks	14	-		1,572	
Debtors	15	70,680		42,252	
Cash at bank and in hand		700,416		500,040	
		771,096		543,864	
Creditors: amounts falling due within one year	17	(354,741)		(187,807)	
Net current assets			416,355		356,057
Total assets less current liabilities			1,012,864		1,026,875
Creditors: amounts falling due after more than one year	18		(39,630)		(47,502)
Net assets			973,234		979,373
Income funds					
Restricted funds	22		43,150		53,152
Unrestricted funds - general					
Designated funds	20	697,386		765,379	
General unrestricted funds		232,698		160,842	
			930,084		926,221
			973,234		979,373

The financial statements were approved by the Trustees on 28.9.23

Miss V Shaw
Trustee

Company registration number 4201418

STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	2023 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	25		223,818		151,325
Investing activities					
Purchase of tangible fixed assets		(20,845)		(86,510)	
Proceeds from disposal of tangible fixed assets		2,150		6,350	
Net cash used in investing activities			(18,695)		(80,160)
Financing activities					
Repayment of bank loans		(4,747)		627	
Net cash (used in)/generated from financing activities			(4,747)		627
Net increase in cash and cash equivalents			200,376		71,792
Cash and cash equivalents at beginning of Period			500,040		428,248
Cash and cash equivalents at end of Period			700,416		500,040

1 **Accounting policies**

Charity information

Barnstondale Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Storeton Lane, Barnston, Wirral, Merseyside, CH61 1BX.

1.1 **Accounting convention**

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements

1.3 **Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 **Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

On receipt donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies **(Continued)**

Deposits received for accommodation and outdoor pursuits are treated as deferred income and released to income at the time of the visit.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprise those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and also costs of an indirect nature necessary to support them.

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line between 10 years and 24 years
Activity equipment	25% on cost
Plant, equipment and IT	10% 25% and 33.3% on cost
Computers	25% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Tangible fixed assets costing less than £500 are written off to repairs and renewals.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

1 Accounting policies (Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 **Donations and legacies**

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	12,102	546	12,648	32,754	9,350	42,104
Grants	68,555	2,022	70,577	152,975	23,043	176,018
	80,657	2,568	83,225	185,729	32,393	218,122
Grants receivable for core activities						
Furlough scheme	-	-	-	47,894	-	47,894
Wirral Borough Council	21,000	-	21,000	39,214	-	39,214
The Steve Morgan Foundation	46,155	-	46,155	64,617	-	64,617
Medicash	-	-	-	-	10,000	10,000
The Hedley Foundation	-	-	-	-	2,000	2,000
Jayne Moore Media Limited	-	2,022	2,022	-	4,043	4,043
The Boshier Hinton Foundation	-	-	-	-	2,000	2,000
Bernard Sunley Foundation	-	-	-	-	5,000	5,000
Tesco Community Grant	1,000	-	1,000	-	-	-
Warburtons Community Grant	400	-	400	-	-	-
Other	-	-	-	1,250	-	1,250
	68,555	2,022	70,577	152,975	23,043	176,018

4 Charitable activities

	Accommodation and sports hire 2023	Outdoor activities 2023	Total 2023
	£	£	£
Charitable activities	491,334	-	491,334
Sports hall	6,700	-	6,700
Outdoor pursuits	-	273,129	273,129
	498,034	273,129	771,163
Analysis by fund			
Unrestricted funds - general	498,034	273,129	771,163
	498,034	273,129	771,163

	Accommodation and sports hire 2021	Outdoor activities 2021	Total 2021
	£	£	£
Charitable activities	157,623	-	157,623
Sports hall	3,470	-	3,470
Shop sales	-	-	153
Outdoor pursuits	-	150,179	150,179
	161,093	150,179	311,425
Analysis by fund			
Unrestricted funds - general	161,093	150,179	311,425
	161,093	150,179	311,425

5 Other trading activities

	Unrestricted funds general 2023	Total 2021
	£	£
Fundraising events	22,098	-

6 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2021 £
Net gain on disposal of tangible fixed assets	1,625	6,350
Bank interest	3,138	321
Insurance claim	5,159	25,012
	9,922	31,683

7 Charitable activities

	Accommodation and sports hire 2023 £	Outdoor activities 2023 £	Total 2023 £
Staff costs	380,232	132,147	512,379
Depreciation and impairment	94,629	-	94,629
Rent & rates	(202)	-	(202)
Insurance	12,856	-	12,856
Light & heat	26,067	-	26,067
Telephone	5,216	-	5,216
Advertising	2,131	-	2,131
Sundry	8,386	-	8,386
Repairs	36,135	-	36,135
Catering	46,216	-	46,216
Motor expenses	6,962	-	6,962
Outdoor Activities	-	3,719	3,719
Cleaning	34,855	-	34,855
Training	718	-	718
	654,201	135,866	790,067
Share of support costs (see note 8)	40,764	22,364	63,128
Share of governance costs (see note 8)	10,277	5,638	15,915
	705,242	163,868	869,110
Analysis by fund			
Unrestricted funds - general	699,184	163,868	863,052
Restricted funds	6,058	-	6,058
	705,242	163,868	869,110

7 **Charitable activities** **(Continued)**

	Accommodation and sports hire 2021	Outdoor activities 2021	Total 2021
	£	£	£
Staff costs	247,716	88,768	336,484
Depreciation and impairment	84,803	-	84,803
Rent & rates	11,118	-	11,118
Insurance	9,510	-	9,510
Light & heat	22,977	-	22,977
Telephone	1,839	-	1,839
Advertising	1,169	-	1,169
Sundry	2,489	-	2,489
Repairs	20,610	-	20,610
Catering	11,841	-	11,841
Motor expenses	5,805	-	5,805
Outdoor Activities	-	6,454	6,454
Cleaning	7,719	-	7,719
Training	2,296	-	2,296
	429,892	95,222	525,114
Share of support costs (see note 8)	38,065	35,451	73,516
Share of governance costs (see note 8)	6,996	3,287	10,283
	474,953	133,960	608,913
Analysis by fund			
Unrestricted funds - general	466,296	133,960	600,256
Restricted funds	8,657	-	8,657
	474,953	133,960	608,913

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	51,189	-	51,189	55,558	-	55,558
Postage & stationery	2,274	-	2,274	1,618	-	1,618
Computer costs	7,451	-	7,451	12,106	-	12,106
Hospitality	178	-	178	920	-	920
Bank charges	2,036	-	2,036	2,524	-	2,524
Bookkeeping	-	-	-	790	-	790
Audit fees	-	3,600	3,600	-	3,600	3,600
Legal and professional	-	12,315	12,315	-	6,683	6,683
	63,128	15,915	79,043	73,516	10,283	83,799
Analysed between						
Charitable activities	63,128	15,915	79,043	73,516	10,283	83,799

9 Raising funds

	Unrestricted funds general 2023	Unrestricted funds general 2021
	£	£
Fundraising and publicity		
Other fundraising costs	23,437	2,208
	23,437	2,208

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the Period.

11 Employees

The average monthly number of employees during the Period was:

	2023 Number	2021 Number
Site staff	29	25
Administrative staff	1	1
Management staff	4	2
Total	34	28

11 Employees (Continued)

Employment costs	2023	2021
	£	£
Wages and salaries	507,974	360,228
Social security costs	34,172	19,255
Other pension costs	21,422	12,559
	563,568	392,042

The key management personnel of the charity comprise the trustees, CEO, the operations manager, the finance manager and the fundraising and communications manager. The total employee benefits (including salaries) of the key management personnel of the charity were £141,157 (2021: £121,850).

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold land and buildings	Activity equipment	Plant, equipment and IT	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	1,852,279	242,098	225,908	21,433	35,373	2,377,091
Additions	6,047	651	13,508	639	-	20,845
Disposals	-	(1,050)	-	-	-	(1,050)
At 31 March 2023	1,858,326	241,699	239,416	22,072	35,373	2,396,886
Depreciation and impairment						
At 1 January 2022	1,328,887	195,917	130,404	18,417	32,648	1,706,273
Depreciation charged in the Period	49,032	17,342	23,609	1,924	2,722	94,629
Eliminated in respect of disposals	-	(525)	-	-	-	(525)
At 31 March 2023	1,377,919	212,734	154,013	20,341	35,370	1,800,377
Carrying amount						
At 31 March 2023	480,407	28,965	85,403	1,731	3	596,509
At 31 December 2021	523,391	46,182	98,520	-	2,725	670,818

14 Stocks

	2023	2021
	£	£
Finished goods and goods for resale	-	1,572

15 Debtors

	2023	2021
Amounts falling due within one year:	£	£
Trade debtors	64,176	32,330
Other debtors	-	318
Prepayments and accrued income	6,504	9,604
	70,680	42,252

16 Loans and overdrafts

	2023	2021
	£	£
Bank loans	45,880	50,627
Payable within one year	6,250	3,125
Payable after one year	39,630	47,502
Amounts included above which fall due after five years:		
Payable by instalments	14,630	22,502

The loan relates to a government backed bounce back loan, which is a fixed 10 year loan. This can be paid back earlier with no early repayment charge.

17 Creditors: amounts falling due within one year

	Notes	2023	2021
		£	£
Bank loans	16	6,250	3,125
Other taxation and social security		53,227	20,047
Deferred income	19	207,393	36,663
Trade creditors		11,438	2,935
Other creditors		70,195	106,309
Accruals and deferred income		6,238	18,728
		354,741	187,807

18 Creditors: amounts falling due after more than one year

	Notes	2023 £	2021 £
Bank loans	16	39,630	47,502

19 Deferred income

	2023 £	2021 £
Arising from money received in advance	207,393	36,663

Deferred income is included in the financial statements as follows:

	2023 £	2021 £
Deferred income is included within:		
Current liabilities	207,393	36,663
Movements in the Period:		
Deferred income at 1 January 2022	36,663	2,680
Released from previous periods	(36,663)	(2,680)
Resources deferred in the Period	207,393	36,663
Deferred income at 31 March 2023	207,393	36,663

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Movement in current year funds

	Balance at 1 January 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£
Building maintenance fund	50,000	-	-	50,000
Site development fund	90,000	-	-	90,000
Site building and equipment	625,379	(92,717)	24,724	557,386
	765,379	(92,717)	24,724	697,386

Movement in comparative year funds

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£
Building maintenance fund	88,875	-	(38,875)	50,000
Site development fund	125,000	-	(35,000)	90,000
Site building and equipment	625,449	(82,700)	82,630	625,379
	839,324	(82,700)	8,755	765,379

21 Analysis of net assets between funds

	Unrestricted 2023	Restricted 2023	Total 2023	Unrestricted 2021	Restricted 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	557,388	39,121	596,509	629,259	41,559	670,818
Current assets/(liabilities)	412,326	4,029	416,355	344,464	11,593	356,057
Long term liabilities	(39,630)	-	(39,630)	(47,502)	-	(47,502)
	930,084	43,150	973,234	926,221	53,152	979,373

22 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in current year funds

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Other funds	11,594	2,568	(3,621)	(6,512)	4,029
Acorn building 2	41,558	-	(2,437)	-	39,121
	53,152	2,568	(6,058)	(6,512)	43,150

Movement in comparative year funds

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Other funds	7,998	32,393	(6,554)	(22,244)	11,594
Acorn building 2	43,662	-	(2,103)	-	41,558
	51,660	32,393	(8,657)	(22,244)	53,152

23 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2021
	£	£
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	37,500	40,000
	50,000	52,500

The operating lease represents a lease for rent of premise to The Netta Trust. The lease is negotiated over terms of 25 years and rentals are fixed £2,500 per annum.

24 Related party transactions

There were no disclosable related party transactions during the Period (2021 - none).

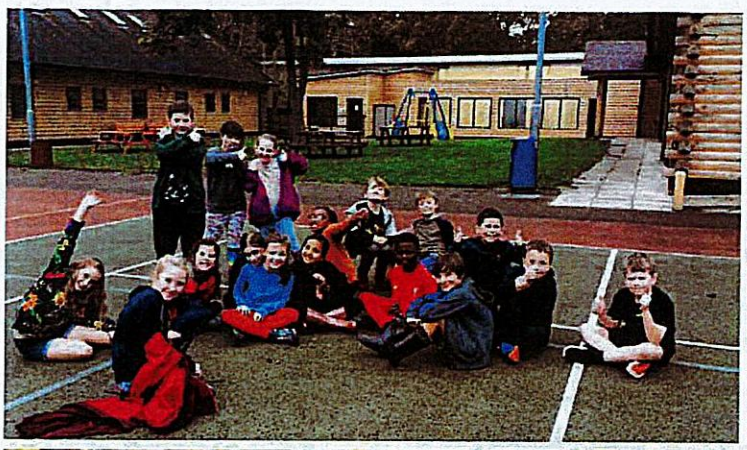
25 Cash generated from operations

	2023	2021
	£	£
Deficit for the Period	(6,139)	(49,891)
Adjustments for:		
Gain on disposal of tangible fixed assets	(1,625)	(6,350)
Depreciation and impairment of tangible fixed assets	94,629	84,803
Movements in working capital:		
Decrease in stocks	1,572	161
(Increase) in debtors	(28,428)	(21,854)
(Decrease)/increase in creditors	(6,921)	110,473
Increase in deferred income	170,730	33,983
Cash generated from operations	223,818	151,325

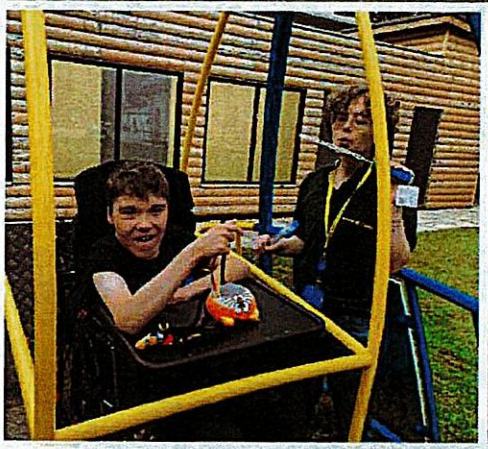
26 Analysis of changes in net funds

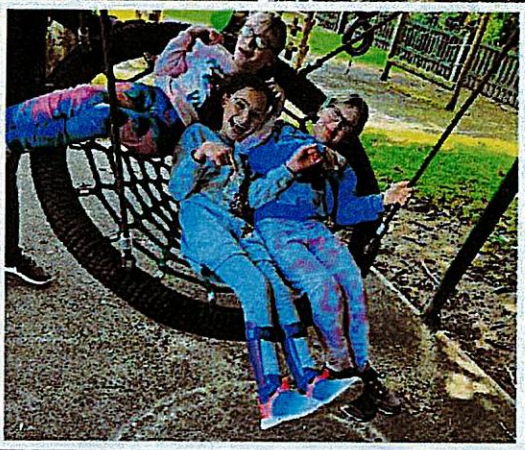
	At 1 January 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	500,040	200,376	700,416
Loans falling due within one year	(3,125)	(3,125)	(6,250)
Loans falling due after more than one year	(47,502)	7,872	(39,630)
	449,413	205,123	654,536

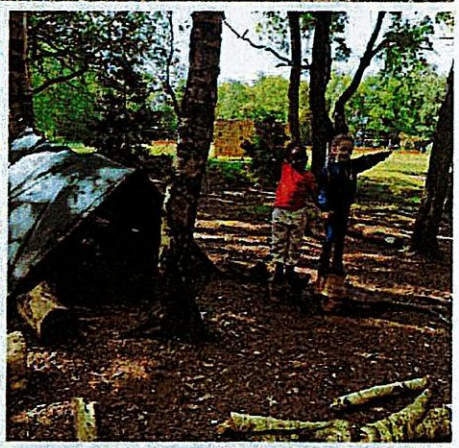
IT'S AN ADVENTURE THAT SPARKS SOMETHING MORE!



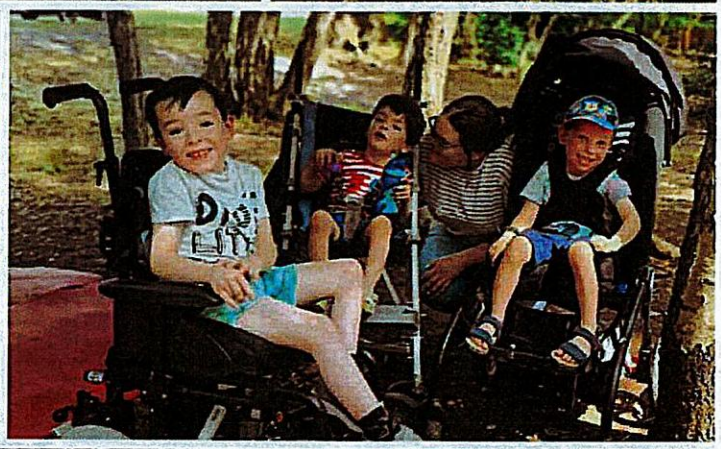


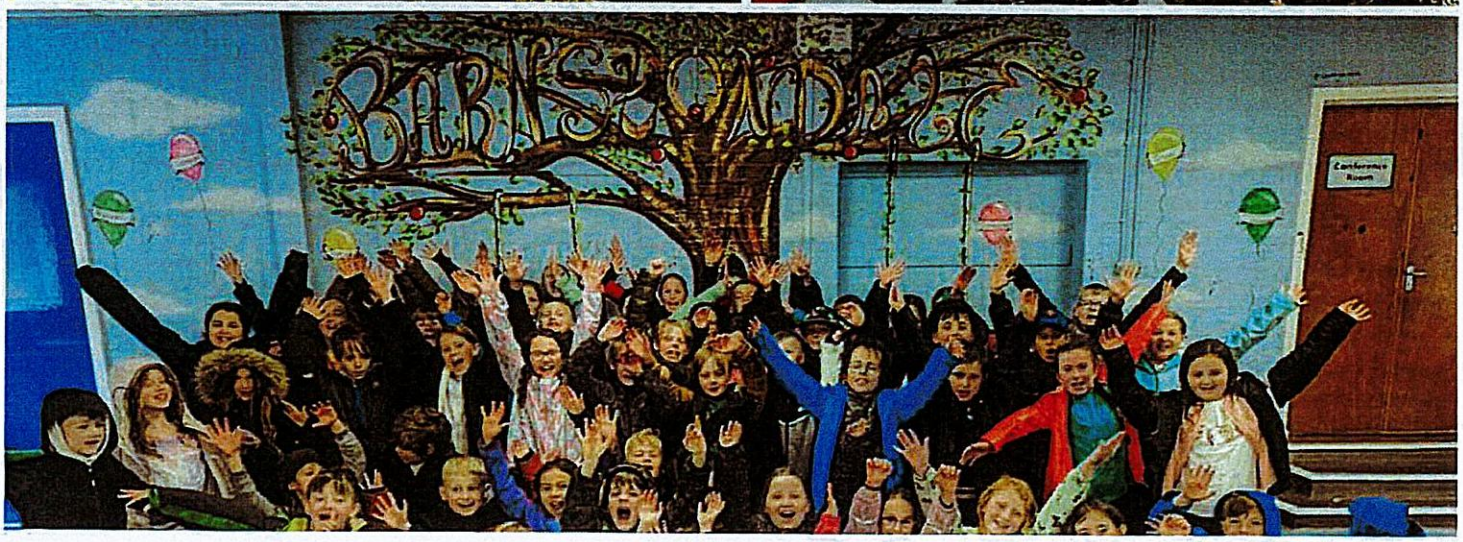












BARNSTONDALE CENTRE

England & Wales - Charity number 1087502

Accounts

Charity Registration No. 1087502

Company Registration No. 4201418 (England and Wales)

BARNSTONDALE CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

McLintocks

Xeinadin Group

BARNSTONDALE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P S Davison	
	Mrs D Russell	
	Miss V Shaw	
	Mrs C V Warbrick	
	Mr J S Elliott	
	Mr J A Jenkins	(Appointed 18 March 2021)
	Mr D P Griffiths	(Appointed 18 March 2021)
	Mr J D Brennan	(Appointed 18 March 2021)
Secretary	H Hughes	
Charity number	1087502	
Company number	4201418	
Registered office	Storeton Lane Barnston Wirral Merseyside CH61 1BX	
Auditor	McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR	

BARNSTONDALE CENTRE

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BARNSTONDALE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also the directors of Barnstondale Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

BARNSTONDALE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities
The charity was set up to acquire and take over the undertaking of the Charity known as Barnstondale Centre (established by a Trust Deed dated 3rd October 1989 made between Margaret Shirley Thurman (1) and the said Margaret Shirley Thurman, Graham Barrie Marsh, Lloyd Charles Piper and Nigel Willis Kenwright (2)) (Registered Charity Number 702523).

The Aim of the Charity is to provide an inclusive environment to assist young people to grow to full maturity as individuals and make major strides in confidence with implications for all aspects of their development.

The Centre seeks to inspire and unlock the potential of everyone at Barnstondale by offering an expanding range of fun, challenging and memorable experiences to all, developing confidence, self-esteem, and life skills.

Public benefit
The Trustees have reviewed the Charity Commission Guidance on public benefit and ensured that all activities undertaken by Barnstondale Centre comply accordingly.

Volunteers
Volunteers play a significant part at Barnstondale supporting many tasks including administration, I.T., outdoor activities and maintenance.

Achievements and performance
2021 saw continued disruption due to the Covid pandemic with a lockdown at the beginning of the year and then later, much volatility regarding schools' willingness to come to Centre as official advice changed or as individual schools took steps to limit the rates of infection. However, the Centre was able to reopen in the spring, although the number of subsequent overnight stays was greatly reduced compared to a more typical year. A second year of substantial support from the Steve Morgan Foundation ensured that the Centre's financial position was largely sustained, despite reduced levels of business. The Centre was lucky that it did not have to lay off any staff.

The past year has been the first chance for the Centre's leader, Jon Muspratt (who started work in May 2020) to formulate a business strategy and to take a close look at current operational practices. During the year, it was agreed to give him the title of Chief Executive Officer, acknowledging his strategic role. The Centre was also able to appoint a new Operations Manager, Mark Radcliffe who started work in March 2021. With a fully functioning Centre, it was finally possible to erect fencing in the dale to create a secure space for activities around the football pitch. The local community were mostly persuaded this was a necessary step if the Centre is to meet current expectations regarding child safety. The fencing was accompanied by other improvements in the dale which, alongside a range of new activities, have greatly enhanced the experience for clients, making non-residential visits a popular option. In addition, a new website was launched during the autumn, although continued work is needed to allow on-line booking, and the CEO identified some significant issues regarding fire safety which incurred substantial and unexpected costs. However, these were comfortably absorbed due to a better-than-expected outturn for the year.

The Trustees have continued their review of all aspects of Barnstondale's mission, governance, employment practices and strategy for the future. The former subcommittees (with the exception of Finance which is a legal requirement) were all dissolved, and it has been agreed for the short-term to cover their former work by holding monthly board meetings. It is hoped that, once a formal business strategy has been adopted, working parties from the main board can be tasked to monitor and develop key areas such as fundraising, site development, Health and Safety, security, safeguarding and business performance.

The Trustees would like to thank all our donors for their support during what has been a challenging year:

AC Hoylake JFC
Adam Mellor
Aimee Doherty
Amazon Smile
Angela Crockett
Bebington Badminton Club
Co-op Local Community Fund
CTECH Europe Ltd
Easy Fundraising
Keep Safe Solutions
Kingsley Community School
Lady C M Bibby
Medicash Charitable Trust
New Markets Grant
PH Holt Foundation
Philip Smith
Pilkington General Charity
Stephen Ross
Steve Morgan Foundation
Terry lowry
Bathgate Charitable Trust
The Bernard Sunley Charitable Foundation
The Boshier-Hinton Foundation
The Charles Brotherton Trust
The Duchy of Lancaster Benevolent Fund
The Hedley Foundation
The John Gilpin Trust
The Rank Foundation (Pebbles Fund)
The Red Rose Charitable Trust
The Rotary Club Of Heswall Trust Fund
The Whinlatter Fund
The Zochonis Charitable Trust
Wirral Council
Wirral Lions

Financial review

Financial position

Total Income received for unrestricted funds was £528,837 (2020: £313,663) as detailed in the financial statements. This represents a increase of 68.6% compared with the previous year. This was due to the impact of the global pandemic. With the restrictions being lifted in the year it allowed outdoor activities to take place throughout the year and some overnight stays towards the end of the year.

Total income received for Restricted Funds was £32,393 (2020: £89,813) which consisted entirely of donations & grants.

Costs of running the Centre, excluding depreciation of £84,803 (2020: £69,712), was £526,318 (2020: £417,417). The main reason for the increase compared to the previous year, was the tight control of all overheads to minimise the impact of the pandemic during 2020. With the restrictions being lifted, activities were able to take place within the year, increasing the associated costs.

A total of £86,510 (2020: £62,112) was expended in the year on various capital items. The most notable of these were a fencing installed in the woods for £25,404, a new lift installed for £19,589 and a fire alarm system purchased for £23,735.

Overall, there was a net deficit for the year of £-51,383 (2020: deficit £-83,026) arising from unrestricted funds, and a surplus of £1,492 (2020: £-627) from restricted funds, which accumulated to a total deficit of £-49,891 (2020: deficit £-83,653).

When the deficit for the year was subtracted from the total funds brought forward of £1,029,264 this resulted in funds carried forward of £979,373 of which £670,818 is represented by fixed assets.

Bursaries given to users of the Centre in 2021 amounted to £12,027 compared with £6,124 in 2020. During the pandemic we have offered our facilities at a significant discount to support mental health charities and struggling families.

Bank and cash balances in unrestricted funds at the end of the year amounted to £488,447 (2020: £420,249). Of that total, a sum of £90,000 is allocated to a Site Development designated fund, which is set aside towards the replacement of Wirral Block.

Also included in the total is a Building Maintenance Fund with a balance of £50,000, available for any unforeseen expenditure likely to arise.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 3-6 month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal risks and uncertainties

The Trustees consider the main operational risks to the charity would be:

- A further recurrence of the pandemic, lockdowns or any other restrictions placed on our regular groups or staff.
- Loss of key personnel would be detrimental; however, we consider succession planning as part of our ongoing reviews and we encourage staff training and development.
- Schools' funding being cut and teacher numbers potentially reducing, with the possible consequence that they will reduce support for external activities.
- The Trustees regularly assess and review operational risks and maintain or devise policies to manage them at acceptable cost.
- Risks associated with any major site development, resulting in short-term loss of capacity and income.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans
With the return to a more normal business climate in 2022, the Chief Executive will be able to focus on the key areas identified in the Centre's strategic plan. These include:

- continuing to implement the post-Covid recovery plan to restore confidence among clients and return visitor numbers to pre-pandemic levels
- continued prudent management of cash-flow and reserves
- implementing the approved business strategy
- developing fundraising capacity
- further development of outdoor pursuits, extending the range of activities
- further improvements in the dale
- developing viable plans to replace Wirral Block
- implementing on-line booking
- creating a communications strategy
- implementing bespoke training and CPD plans for all staff
- further develop robust policies and processes to ensure legislative compliance and the safety of all visitors, staff and clients

The Centre remains without a permanent Chair, although Vicki Shaw has continued to hold the position during the last year. It is hoped that during 2022, the trustees will continue appropriate recruitment to the board and seek a longer-term resolution for the post of Chair. It is worth noting that those trustees recruited during 2021 have made a valuable contribution to the work of the board, bringing fresh energy and new ideas to Barnstondale. The Trustees would also like to record their thanks to Barbara Weatherill, who left the board in May 2021, for her outstanding contribution over many years.

Structure, governance and management
Barnstondale Centre is a company limited by guarantee (company no. 4201418) and a registered charity (charity no. 1087502) governed by its Memorandum & Articles of Association dated 27th June 2012. Each of the members has undertaken to contribute an amount not exceeding £10 towards meeting the charity's debt in the event of it being wound up.

The Memorandum & Articles of Association give the charity borrowing powers and the charity is also bound by the Trustees Act 2000.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P S Davison	
Mrs D Russell	
Miss V Shaw	
Dr B Weatherill	(Resigned 20 May 2021)
Mrs C V Warbrick	
Mr J S Elliott	
Mr J A Jenkins	(Appointed 18 March 2021)
Mr D P Griffiths	(Appointed 18 March 2021)
Mr J D Brennan	(Appointed 18 March 2021)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees are appointed following the recommendation by an existing trustee.

All current trustees are required to complete a skills audit to ascertain their strengths and weaknesses. All prospective trustees will be required to complete the audit.

The company obtains advice from the Charity Commission periodically on matters of current importance.

New trustees will undertake an induction and training course.

The charity operates from the site which is leased from the Netta Trust. This lease was renewed in 2018 for a period of 25 years. It is fully expected that whilst the charity remains operational in its intended format that the lease will always be renewed. The leased property consists of the original land and buildings.

The day-to-day management of the charity is delegated to the Centre Director, who works closely with the Business Director and both attend trustee meetings.

Employee involvement
Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Disabled persons
The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Auditor

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

.....

Miss V Shaw
Trustee
Dated: ..15/3/22..

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BARNSTONDALE CENTRE

Opinion

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the charity.

The audit procedures undertaken to address any potential risk in relating to irregularities (which include fraud and non-compliance with laws and regulations) included: enquiries of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases actual or potential litigation or claims; examination of appropriate legal correspondence; review of trustee minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of McLintocks (NW) Limited

21.03.22

Chartered Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

BARNSTONDALE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:							
Donations and legacies	3	185,729	32,393	218,122	174,708	89,813	264,521
Charitable activities	4	311,437	-	311,437	138,168	-	138,168
Other income	5	31,671	-	31,671	787	-	787
Total income		528,837	32,393	561,230	313,663	89,813	403,476
Expenditure on:							
Raising funds	8	2,208	-	2,208	1,030	-	1,030
Charitable activities	6	600,256	8,657	608,913	415,894	70,101	485,995
Other	11	-	-	-	104	-	104
Total resources expended		602,464	8,657	611,121	417,028	70,101	487,129
Net (outgoing)/incoming resources before transfers		(73,627)	23,736	(49,891)	(103,365)	19,712	(83,653)
Gross transfers between funds		22,244	(22,244)	-	20,339	(20,339)	-
Net (expenditure)/income for the year/ Net movement in funds		(51,383)	1,492	(49,891)	(83,026)	(627)	(83,653)
Fund balances at 1 January 2021		977,604	51,660	1,029,264	1,060,630	52,287	1,112,917
Fund balances at 31 December 2021		926,221	53,152	979,373	977,604	51,660	1,029,264

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARNSTONDALE CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	12		670,818		669,109
Current assets					
Stocks	13	1,572		1,733	
Debtors	14	42,252		20,400	
Cash at bank and in hand		500,040		428,248	
		543,864		450,381	
Creditors: amounts falling due within one year	16	(187,807)		(46,651)	
Net current assets			356,057		403,730
Total assets less current liabilities			1,026,875		1,072,839
Creditors: amounts falling due after more than one year	17		(47,502)		(43,575)
Net assets			979,373		1,029,264
Income funds					
Restricted funds	20		53,152		51,660
Unrestricted funds - general					
Designated funds	19	765,379		839,324	
General unrestricted funds		160,842		138,280	
			926,221		977,604
			979,373		1,029,264

The financial statements were approved by the Trustees on 15/3/2022

Miss V Shaw
Trustee

Company Registration No. 4201418

BARNSTONDALE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		151,325		(44,833)
Investing activities					
Purchase of tangible fixed assets		(86,510)		(62,111)	
Proceeds on disposal of tangible fixed assets		6,350		-	
Net cash used in investing activities			(80,160)		(62,111)
Financing activities					
Receipt of bank loans		627		50,000	
Net cash generated from financing activities			627		50,000
Net increase/(decrease) in cash and cash equivalents			71,792		(56,944)
Cash and cash equivalents at beginning of year			428,248		485,192
Cash and cash equivalents at end of year			500,040		428,248

1 Accounting policies

Charity information

Barnstondale Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Storeton Lane, Barnston, Wirral, Merseyside, CH61 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The Barnstondale Centre's income was significantly impacted by the Coronavirus with schools and youth groups initially cancelling all visits from March 2020. The impact continued into the start of 2021 and later in the year as new variants were met with repeated restrictions. Even when restrictions were eased, the anxiety surrounding the pandemic continued and school groups remained cautious about committing to residential stays. To mitigate this business risk we developed day visit packages which, although a welcome income, did not generate anywhere near close to the pre-pandemic levels. We maximised our fundraising effort to offset some of the losses we incurred through the lack of school and youth group attendance. The situation so far in 2022 is more positive and we are seeing an increase in bookings and anticipate that income will be more in line with pre-pandemic levels.

The trustees and management have continued to take all possible steps to minimise costs and continue to explore opportunities for new income streams. Our prudent approach in the past has enabled us to draw on our reserves. The trustees are confident that Barnstondale Centre can continue as a going concern based on the information available to us at this time.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

On receipt donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Deposits received for accommodation and outdoor pursuits are treated as deferred income and released to income at the time of the visit.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprise those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and also costs of an indirect nature necessary to support them.

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1 **Accounting policies** **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line between 10 years and 24 years
Activity equipment	25% on cost
Plant, equipment and IT	10% 25% and 33.3% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Tangible fixed assets costing less than £300 are written off to repairs and renewals.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

1 Accounting policies **(Continued)**

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	32,754	9,350	42,104	16,057	22,889	38,946
Grants	152,975	23,043	176,018	158,651	66,924	225,575
	185,729	32,393	218,122	174,708	89,813	264,521
Grants receivable for core activities						
Furlough scheme	47,894	-	47,894	139,975	-	139,975
Sports England	-	-	-	8,676	-	8,676
Wirral Borough Council	39,214	-	39,214	10,000	-	10,000
Garfield Weston	-	-	-	-	30,000	30,000
The Steve Morgan Foundation	64,617	-	64,617	-	36,924	36,924
Medicash	-	10,000	10,000	-	-	-
The Hedley Foundation	-	2,000	2,000	-	-	-
Jayne Moore Media Litmited	-	4,043	4,043	-	-	-
The Boshier Hinton Foundation	-	2,000	2,000	-	-	-
Bernard Sunley Foundation	-	5,000	5,000	-	-	-
Other	1,250	-	1,250	-	-	-
	152,975	23,043	176,018	158,651	66,924	225,575

4 Charitable activities

	Accommodation and sports hire	Tuck shop	Outdoor activities	Telephone and machine receipts	Total 2021
	2021	2021	2021	2021	
	£	£	£	£	£
Charitable activities	157,623	-	-	-	157,623
Sports hall	3,470	-	-	-	3,470
Shop sales	-	153	-	-	153
Other sales	-	-	-	12	12
Outdoor pursuits	-	-	150,179	-	150,179
	161,093	153	150,179	12	311,437
Analysis by fund					
Unrestricted funds - general	161,093	153	150,179	12	311,437
	161,093	153	150,179	12	311,437

	Accommodation and sports hire	Tuck shop	Outdoor activities	Telephone and machine receipts	Total 2020
	2020	2020	2020	2020	
	£	£	£	£	£
Charitable activities	109,827	-	-	-	109,827
Sports hall	5,100	-	-	-	5,100
Shop sales	-	530	-	-	530
Outdoor pursuits	-	-	22,711	-	22,711
	114,927	530	22,711	-	138,168
Analysis by fund					
Unrestricted funds - general	114,927	530	22,711	-	138,168
	114,927	530	22,711	-	138,168

5 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Net gain on disposal of tangible fixed assets	6,350	-
Bank interest	321	787
Insurance claim	25,000	-
	31,671	787

6 Charitable activities

	Accommodation and sports hire 2021 £	Tuck shop 2021 £	Outdoor activities 2021 £	Total 2021 £
Staff costs	247,716	-	88,768	336,484
Depreciation and impairment	84,803	-	-	84,803
Rent & rates	11,118	-	-	11,118
Insurance	9,510	-	-	9,510
Light & heat	22,977	-	-	22,977
Telephone	1,839	-	-	1,839
Advertising	1,169	-	-	1,169
Sundry	2,489	-	-	2,489
Repairs	20,610	-	-	20,610
Catering	11,841	-	-	11,841
Motor expenses	5,805	-	-	5,805
Outdoor Activities	-	-	6,454	6,454
Cleaning	7,719	-	-	7,719
Training	2,296	-	-	2,296
	429,892	-	95,222	525,114
Share of support costs (see note 7)	38,065	35,451	-	73,516
Share of governance costs (see note 7)	6,996	3,287	-	10,283
	474,953	38,738	95,222	608,913
Analysis by fund				
Unrestricted funds - general	466,296	38,738	95,222	600,256
Restricted funds	8,657	-	-	8,657
	474,953	38,738	95,222	608,913

6 **Charitable activities** **(Continued)**

	Accommodation and sports hire 2020 £	Tuck shop 2020 £	Outdoor activities 2020 £	Total 2020 £
Staff costs	209,914	-	74,676	284,590
Depreciation and impairment	69,712	-	-	69,712
Rent & rates	9,078	-	-	9,078
Insurance	8,999	-	-	8,999
Light & heat	16,115	-	-	16,115
Telephone	1,692	-	-	1,692
Advertising	1,373	-	-	1,373
Sundry	2,503	-	-	2,503
Repairs	15,056	-	-	15,056
Catering	5,986	-	-	5,986
Motor expenses	4,701	-	-	4,701
Outdoor Activities	-	-	2,856	2,856
Cleaning	4,070	-	-	4,070
Shop expenses	-	1,315	-	1,315
Training	1,774	-	-	1,774
	350,973	1,315	77,532	429,820
Share of support costs (see note 7)	33,110	-	6,543	39,653
Share of governance costs (see note 7)	13,796	-	2,726	16,522
	397,879	1,315	86,801	485,995
Analysis by fund				
Unrestricted funds - general	327,778	1,315	86,801	415,894
Restricted funds	70,101	-	-	70,101
	397,879	1,315	86,801	485,995

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	55,558	-	55,558	29,117	-	29,117
Postage & stationery	1,618	-	1,618	959	-	959
Computer costs	12,106	-	12,106	8,245	-	8,245
Hospitality	920	-	920	142	-	142
Bank charges	2,524	-	2,524	132	-	132
Bookkeeping	790	-	790	1,058	-	1,058
Audit fees	-	3,600	3,600	-	3,600	3,600
Legal and professional	-	6,683	6,683	-	12,922	12,922
	73,516	10,283	83,799	39,653	16,522	56,175
Analysed between						
Charitable activities	73,516	10,283	83,799	39,653	16,522	56,175

8 Raising funds

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Fundraising and publicity		
Fundraising costs	2,208	1,030
	2,208	1,030

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Site staff	25	21
Administrative staff	1	1
Management staff	2	2
Total	28	24

Employment costs	2021 £	2020 £
Wages and salaries	360,228	288,345
Social security costs	19,255	14,440
Other pension costs	12,559	10,922
	392,042	313,707

The management personnel of the charity comprise the trustees, CEO, the operations manager and the finance manager. The total employee benefits (including salaries) of the key management personnel of the charity were £121,850 (2020: £69,224).

There were no employees whose annual remuneration was more than £60,000.

11 Other

	Total £ 2021	Unrestricted funds general 2020
Net loss on disposal of tangible fixed assets	-	104
	-	104

12 Tangible fixed assets

	Leasehold land and buildings	Activity equipment	Plant, equipment and IT	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2021	1,826,875	233,276	201,216	60,373	2,321,740
Additions	25,404	8,823	52,283	-	86,510
Disposals	-	-	(6,158)	(25,000)	(31,158)
At 31 December 2021	1,852,279	242,099	247,341	35,373	2,377,092
Depreciation and impairment					
At 1 January 2021	1,284,116	181,247	138,462	48,804	1,652,629
Depreciation charged in the year	44,772	14,670	16,517	8,844	84,803
Eliminated in respect of disposals	-	-	(6,158)	(25,000)	(31,158)
At 31 December 2021	1,328,888	195,917	148,821	32,648	1,706,274
Carrying amount					
At 31 December 2021	523,391	46,182	98,520	2,725	670,818
At 31 December 2020	542,759	52,028	62,753	11,569	669,109

13 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	1,572	1,733

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	32,330	2,115
Other debtors	318	5,834
Prepayments and accrued income	9,604	12,451
	42,252	20,400

15 Loans and overdrafts

	2021	2020
	£	£
Bank loans	50,627	50,000
Payable within one year	3,125	6,425
Payable after one year	47,502	43,575
Amounts included above which fall due after five years:		
Payable by instalments	22,502	2,693

The long-term loans are secured by fixed charges over 6 years.

The loan relates to a government backed bounce back loan, which is a fixed 6 year loan. This has now been extended to 10 years. This can be paid back earlier with no early repayment charge.

No repayments are due until 13 months since the loan was taken out, this has been extended in the year with repayments now to begin July 2022, with interest now being charged monthly on the balance.

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	15	3,125	6,425
Other taxation and social security		20,047	3,872
Deferred income	18	36,663	2,680
Trade creditors		2,935	3,950
Other creditors		106,309	21,352
Accruals and deferred income		18,728	8,372
		187,807	46,651

17 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	15	47,502	43,575

18 Deferred income

	2021 £	2020 £
Arising from Sports hall income	36,663	2,680

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Movement in current year funds

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£
Building maintenance fund	88,875	-	(38,875)	50,000
Site development fund	125,000	-	(35,000)	90,000
Site building and equipment	625,449	(82,700)	82,630	625,379
	839,324	(82,700)	8,755	765,379

Movement in comparative year funds

	Balance at 1 January 2020	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£
Building maintenance fund	88,875	-	-	88,875
Site development fund	125,000	-	-	125,000
Site building and equipment	677,216	(67,814)	16,047	625,449
	891,091	(67,814)	16,047	839,324

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in current year funds

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Other funds	7,998	32,393	(6,554)	(22,244)	11,593
Acorn building 2	43,662	-	(2,103)	-	41,559
	51,660	32,393	(8,657)	(22,244)	53,152

Movement in comparative year funds

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Other funds	6,727	89,814	(68,203)	(20,340)	7,998
Acorn building 2	45,560	-	(1,898)	-	43,662
	52,287	89,814	(70,101)	(20,340)	51,660

21 Analysis of net assets between funds

	Unrestricted 2021	Restricted 2021	Total 2021	Unrestricted 2020	Restricted 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	629,259	41,559	670,818	625,447	43,662	669,109
Current assets/ (liabilities)	344,464	11,593	356,057	395,732	7,998	403,730
Long term liabilities	(47,502)	-	(47,502)	(43,575)	-	(43,575)
	926,221	53,152	979,373	977,604	51,660	1,029,264

22 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	40,000	42,500
	52,500	55,000

The operating lease represents a lease for rent of premise to The Netta Trust. The lease is negotiated over terms of 25 years and rentals are fixed £2,500 per annum.

23 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

24 Cash generated from operations

	2021	2020
	£	£
Deficit for the year	(49,891)	(83,653)
Adjustments for:		
(Gain)/loss on disposal of tangible fixed assets	(6,350)	104
Depreciation and impairment of tangible fixed assets	84,803	69,712
Movements in working capital:		
Decrease in stocks	161	1,514
(Increase)/decrease in debtors	(21,854)	1,308
Increase/(decrease) in creditors	110,473	(36,098)
Increase in deferred income	33,983	2,280
Cash generated from/(absorbed by) operations	151,325	(44,833)

25 Analysis of changes in net funds

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	428,248	71,792	500,040
Loans falling due within one year	(6,425)	3,300	(3,125)
Loans falling due after more than one year	(43,575)	(3,927)	(47,502)
	378,248	71,165	449,413

BARNSTONDALE CENTRE

England & Wales - Charity number 1087502

Accounts

Charity Registration No. 1087502

Company Registration No. 4201418 (England and Wales)

BARNSTONDALE CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

McLINTOCKS
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISORS

BARNSTONDALE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P S Davison Mrs D Russell Miss V Shaw Dr B Weatherill Mrs C V Warbrick Mr J S Elliott
Secretary	H Hughes
Charity number	1087502
Company number	4201418
Registered office	Storeton Lane Barnston Wirral Merseyside CH61 1BX
Auditor	McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR

BARNSTONDALE CENTRE

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BARNSTONDALE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also the directors of Barnstondale Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

BARNSTONDALE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities
The charity was set up to acquire and take over the undertaking of the Charity known as Barnstondale Centre (established by a Trust Deed dated 3rd October 1989 made between Margaret Shirley Thurman (1) and the said Margaret Shirley Thurman, Graham Barrie Marsh, Lloyd Charles Piper and Nigel Willis Kenwright (2)) (Registered Charity Number 702523).

The aim of the charity is to provide a facility to assist young people (primarily, but not exclusively, from Merseyside and its environs) to develop their physical mental and spiritual capacities that they may grow to full maturity as individuals, who take active and responsible roles in the communities in which they live.

The charity seeks to enhance and enrich the lives of the clients by its core activities.

The Barnstondale Centre provides a stimulating and supportive environment in which leaders can run residential and day-time programmes for groups of young people, using the wide range of outdoor and other activities available at the Centre and supported by fully qualified activity staff.

Barnstondale also provides a programme of activities, where required including climbing, abseiling, target sports, forest skills, command tasks and team-building skills. Groups are also able to enjoy the sports hall, extensive woodland and other facilities on site.

Public benefit
The Trustees have reviewed the Charity Commission Guidance on public benefit and ensured that all activities undertaken by Barnstondale Centre comply accordingly.

Volunteers
Volunteers play a significant part at Barnstondale supporting many tasks including administration, I.T., outdoor activities and maintenance. Most notable, and very successful, is the support from our volunteers in fundraising.

Achievements and performance
2020 has been a difficult year for Barnstondale because of the Coronavirus pandemic which forced the country, and particularly Merseyside, into lengthy periods of lockdown, including closure of schools which form the core of our regular users. Even when the schools have been open, there has been limited scope for external activities. As a consequence, since mid-March 2020, the Centre has had to furlough most of its staff, while trading was limited to an extended rental of Dale Cabin by Wirral Borough Council, a handful of non-residential clients and hires by some local sports clubs. The consequent sharp loss of income placed immediate pressure on the Centre's financial reserves and, despite taking out a 'bounce-back' loan, the longer-term outlook looked exceedingly insecure.

When the pandemic struck, the Centre was also still in transition due to the departure in October 2019 of the previous Centre Manager. The Centre was placed under the temporary supervision of the Business Director, Heidi Hughes. However, in January 2020, we were able to appoint a new Centre Director, Jon Muspratt, with a broad brief for cultural change and strategic planning. His first task on arrival in May 2020 was to address the Centre's collapsed income streams by fund-raising and finding new business. Fortunately, he was successful in securing enough funds to ensure the Centre's survival through to the end of 2021. Grants were obtained from the Steve Morgan Foundation to cover lost business in 2020 and also to fund organisational development in 2021. Other large grants specifically to address the crisis were obtained from the Garfield Weston Foundation and Wirral Borough Council. In total, during 2020, £264,521 were raised from all sources, including the Furlough scheme; a fantastic achievement by all concerned. Mindful that the Centre needs to be kept in a good state of repair and to be ready for reopening, the extended periods of closure have been an opportunity to give attention to maintenance. There has also been time for the Trustees to review aspects of governance, employment practice and to formulate strategy for the future. However, it remains difficult to make final decisions about forward plans when the Centre is not fully functioning.

The Trustees wish to make a special note of thanks to Centre Director, Jon Muspratt for his handling of the Covid crisis. He consistently has found effective solutions to the many unusual problems it has posed. We also wish to thank Heidi Hughes for her period as acting Centre Manager and her continued loyal service during the pandemic crisis. They have both shown great adaptability and dedication during a difficult period.

The Trustees would like to thank all our donors for their support during what has been a challenging year:

Abby O'Halloran
Adam Mellor
Amazon Prime
Angela Crockett
Bathgate Charitable Trust
Bebington Badminton
Blakemore Foundation
Bruce Wake
C & G Sandman
Charles Brotherton Trust
Co-op community Fund
Easy Fundraising
Empowering Youth Foundation
Garfield Weston Foundation
Gill Burkey
Groundworks
Jennifer Lamb
Lady C M Bibby
Lord Leverhulme's Charitable Trust
Microsoft (Charity Digital Exchange)
Miriam Chambers
Mr & Mrs A W Shone
Mrs Carol Stoddart
Sport England
Stephen Ross
Steve Hughes
Steve Morgan Foundation
Terry Lowry
The Albert Hunt Trust
The Barbara Ward Children's Foundation
The Beatrice Laing Trust
The Chrimes Family Charitable Trust
The Eleanor Rathbone Charitable Trust
The Lee and Bakirgian Family Trust
The Price Parry Charitable Trust
The Robert Clutterbuck Charitable Trust
The Rotary Club of Mid Wirral
The Zoom Zoom Trust
Wirral Council
Wirral Together Fund

Financial review

Financial position

Total income received for unrestricted funds was £313,663 (2019: £623,504) as detailed in the financial statements. This represents a decrease of 50% compared with the previous year. This was due to the impact of the global pandemic. The impact was minimised as the Government Job Support Scheme was utilised as much as possible with the majority of staff being furloughed, accounting for £139,975 in income.

Total income received for Restricted Funds was £89,813 (2019: £35,954) which consisted entirely of donations & grants.

Costs of running the Centre, excluding depreciation of £69,712 (2019: £69,049), was £417,417 (2019: £535,455). The main reason for the decrease was the tight control of all overheads to minimise the impact of the pandemic.

A total of £62,112 (2019: £62,178) was expended in the year on various capital items. The most notable of these were a new security system install for £35,000 and a kitchen refurbishment for £19,059.

Overall, there was a net deficit for the year of £-83,026 (2019: surplus £55,777) arising from unrestricted funds, and a deficit of £-627 (2019: £-823) from restricted funds, which accumulated to a total deficit of £-83,653 (2019: surplus £54,954).

When the deficit for the year was subtracted from the total funds brought forward of £1,112,917 this resulted in funds carried forward of £1,029,264 of which £669,109 is represented by fixed assets.

Bursaries given to users of the Centre in 2020 amounted to £6,124 compared with £2,721 in 2019. During the pandemic we have offered our facilities at a significant discount to support mental health charities and struggling families,

Bank and cash balances in unrestricted funds at the end of the year amounted to £420,249 (2019: £478,482). Of that total, a sum of £100,000 was allocated to a Site Development designated fund at 31 December 2012 and a further £25,000 was allocated during 2016 , and so that the amount set aside at 31 December 2020 was £125,000.

Also included in the total is a Building Maintenance Fund with a balance of £88,875, available for future refurbishments, over and above the normal level of day to day repairs and renewals expended by the Centre.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal risks and uncertainties

The Trustees consider the main operational risks to the charity would be:

Loss of key personnel would be detrimental, however we consider succession planning as part of our on-going reviews and are encouraging staff development.

Schools' funding being cut and teacher numbers potentially reducing, with the possible consequence that they will reduce support for external activities.

The Trustees regularly assess and review operational risks and maintain or devise policies to manage them at acceptable cost.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Future plans

Many plans for 2021 remain on hold due to the lockdown and limited amounts of cash. Fund-raising will be essential to realise plans for an outdoor education facility. The continuance of the Government's furlough scheme has relieved some of the financial burden and allowed us to avoid redundancies, but many staff have now been absent for a full year. However, we look forward to a gradual return to normal business as the year progresses, assuming schools remain open and the vaccines against the virus prove effective. In March, the Centre takes on a new Operations Manager, initially funded by the Steve Morgan Foundation. This will allow the Centre Director to focus on strategic planning. 2021 will no doubt continue to provide challenges, as the pandemic plays out in unpredictable ways, but our key goals include:

- creating a post-Covid recovery plan to restore confidence among clients
- prudent management of cash-flow and reserves
- formulating a 3-5 year strategic plan and starting its implementation
- redesigning the website and rebranding the Centre
- developing outdoor pursuits and extending the range of activities
- further developing the Dale, as funds permit
- implementing bespoke training and CPD plans for all staff
- developing robust policies and processes to ensure legislative compliance and the safety of all visitors, staff and clients

The Centre remains without a permanent Chair, although Vicki Shaw has held the position during the pandemic crisis to provide much needed continuity. At the end of 2020, after a decade of loyal service, Jonathan Coleman left the Board and relinquished his position as Chair of the Finance and Governance subcommittee. His wise counsel over that period has kept the Centre's accounts in good order, and we express our thanks to him. He is replaced as chair of the committee by John Elliott, who joined the board in 2019. We were also delighted to recruit three new trustees in January 2021. They are Jonny Brennan, a pastor from Hoylake with a background in youth work and IT, Danny Griffiths, who is deputy-headmaster of Kilgarth School in Birkenhead, and Jac Jenkins, a student committed to a career in teaching and outdoor pursuits. Between them they bring considerable new areas of expertise and practical knowledge to assist the work of the board.

Structure, governance and management

Barnstondale Centre is a company limited by guarantee (company no. 4201418) and a registered charity (charity no. 1087502) governed by its Memorandum & Articles of Association dated 27th June 2012. Each of the members has undertaken to contribute an amount not exceeding £10 towards meeting the charity's debt in the event of it being wound up.

The Memorandum & Articles of Association give the charity borrowing powers and the charity is also bound by the Trustees Act 2000.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J C Coleman	(Resigned 15 December 2020)
P S Davison	
Mrs D Russell	
Miss V Shaw	
Dr B Weatherill	
Mrs C V Warbrick	
Mr T J Lunt	(Resigned 15 February 2020)
Mr J S Elliott	

Trustees are appointed following the recommendation by an existing trustee.

All current trustees are required to complete a skills audit to ascertain their strengths and weaknesses. All prospective trustees will be required to complete the audit.

The company obtains advice from the Charity Commission periodically on matters of current importance.

New trustees will undertake an induction and training course.

The charity operates from the site which is leased from the Netta Trust. This lease was renewed in 2018 for a period of 25 years. It is fully expected that whilst the charity remains operational in its intended format that the lease will always be renewed. The leased property consists of the original land and buildings.

The day-to-day management of the charity is delegated to the Centre Director, who works closely with the Business Director and both attend trustee meetings.

Employee involvement
Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Disabled persons
The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Auditor

Disclosure of information to auditor
Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

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Miss V Shaw
Trustee
Dated: 30.03.21

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BARNSTONDALE CENTRE

Opinion

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF BARNSTONDALE CENTRE

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees
As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the charity.

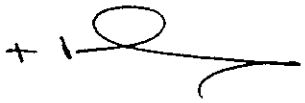
The audit procedures undertaken to address any potential risk in relating to irregularities (which include fraud and non-compliance with laws and regulations) included: enquiries of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases actual or potential litigation or claims; examination of appropriate legal correspondence; review of trustee minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of McLintocks (NW) Limited

31.03.21

Chartered Accountants
Statutory Auditor

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

BARNSTONDALE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Income and endowments from:							
Donations and legacies	3	174,708	89,813	264,521	27,567	35,954	63,521
Charitable activities	4	138,168	-	138,168	594,607	-	594,607
Other income	5	787	-	787	1,330	-	1,330
Total income		313,663	89,813	403,476	623,504	35,954	659,458
Expenditure on:							
Raising funds	8	1,030	-	1,030	1,500	-	1,500
Charitable activities	6	415,894	70,101	485,995	598,131	4,873	603,004
Other	11	104	-	104	-	-	-
Total resources expended		417,028	70,101	487,129	599,631	4,873	604,504
Net (outgoing)/ incoming resources before transfers		(103,365)	19,712	(83,653)	23,873	31,081	54,954
Gross transfers between funds		20,339	(20,339)	-	31,904	(31,904)	-
Net (expenditure)/income for the year/ Net movement in funds		(83,026)	(627)	(83,653)	55,777	(823)	54,954
Fund balances at 1 January 2020		1,060,630	52,287	1,112,917	1,004,853	53,110	1,057,963
Fund balances at 31 December 2020		977,604	51,660	1,029,264	1,060,630	52,287	1,112,917

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARNSTONDALE CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	12		669,109		676,813
Current assets					
Stocks	13	1,733		3,247	
Debtors	14	20,400		21,709	
Cash at bank and in hand		428,248		485,192	
		450,381		510,148	
Creditors: amounts falling due within one year	16	(46,651)		(74,044)	
Net current assets			403,730		436,104
Total assets less current liabilities			1,072,839		1,112,917
Creditors: amounts falling due after more than one year	17		(43,575)		-
Net assets			1,029,264		1,112,917
Income funds					
Restricted funds	21		51,660		52,287
Unrestricted funds - general					
Designated funds	19	839,324		891,091	
General unrestricted funds		138,280		169,539	
			977,604		1,060,630
			1,029,264		1,112,917

The financial statements were approved by the Trustees on 30.03.21

Miss V Shaw
Trustee

Company Registration No. 4201418

BARNSTONDALE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(44,833)		109,459
Investing activities					
Purchase of tangible fixed assets		(62,111)		(62,178)	
Proceeds on disposal of tangible fixed assets		-		100	
Net cash used in investing activities			(62,111)		(62,078)
Financing activities					
Receipt of bank loans		50,000		-	
Net cash generated from/(used in) financing activities			50,000		-
Net (decrease)/increase in cash and cash equivalents			(56,944)		47,381
Cash and cash equivalents at beginning of year			485,192		437,811
Cash and cash equivalents at end of year			428,248		485,192

1 Accounting policies

Charity information

Barnstondale Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Storeton Lane, Barnston, Wirral, Merseyside, CH61 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

Barnstondale Centre's income has been significantly impacted by the Coronavirus with schools and youth groups initially cancelling all visits from March 2020. It seems likely that some schools will attend for day activities from Mid- April 2021 Overnight stays will not resume until May at the earliest but the likelihood is that schools will not attend overnight until September.

The trustees and management have taken all possible steps to minimise costs and all non-essential expenditure cancelled. We continue to explore all opportunities for new income streams and our prudent management in previous years means we have reserves to draw upon at this challenging time. Our regular visitors are keen to return as soon as they are permitted and we continue to fundraise successfully. On this basis the trustees are confident that Barnstondale Centre can continue as a going concern based on the information available to us at this time.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

On receipt donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Deposits received for accommodation and outdoor pursuits are treated as deferred income and released to income at the time of the visit.

1.5 Expenditure

Charitable activities expenditure comprise those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and also costs of an indirect nature necessary to support them.

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line between 10 years and 24 years
Activity equipment	25% on cost
Plant, equipment and IT	10% 25% and 33.3% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets costing less than £300 are written off to repairs and renewals.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 **Accounting policies** **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

1 Accounting policies **(Continued)**

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	16,057	22,889	38,946	27,567	35,954	63,521
Grants	158,651	66,924	225,575	-	-	-
	174,708	89,813	264,521	27,567	35,954	63,521
Grants receivable for core activities						
Furlough scheme	139,975	-	139,975	-	-	-
Sports England	8,676	-	8,676	-	-	-
Wirral Council Discretionary Business Grant	10,000	-	10,000	-	-	-
Garfield Weston	-	30,000	30,000	-	-	-
Steve Morgan Foundation	-	36,924	36,924	-	-	-
	158,651	66,924	225,575	-	-	-

4 Charitable activities

	Accommodation and sports hire 2020	Tuck shop 2020	Outdoor activities 2020	Total 2020	Accommodation and sports hire 2019
	£	£	£	£	£
Charitable activities	109,827	-	-	109,827	441,581
Sports hall	5,100	-	-	5,100	7,814
Shop sales	-	530	-	530	-
Other sales	-	-	-	-	-
Outdoor pursuits	-	-	22,711	22,711	-
	114,927	530	22,711	138,168	449,395

5 Other income

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
Net gain on disposal of tangible fixed assets	-	98
Bank interest	787	1,232
	787	1,330

6 Charitable activities

	Accommodation and sports hire	Tuck shop	Outdoor activities	Total 2020	Total 2019
	£	£	£	£	£
Staff costs	209,914	-	74,676	284,590	300,606
Depreciation and impairment	69,712	-	-	69,712	69,049
Rent & rates	9,078	-	-	9,078	13,783
Insurance	8,999	-	-	8,999	8,814
Light & heat	16,115	-	-	16,115	27,591
Telephone	1,692	-	-	1,692	2,671
Advertising	1,373	-	-	1,373	8,169
Sundry	2,503	-	-	2,503	5,362
Repairs	15,056	-	-	15,056	41,390
Catering	5,986	-	-	5,986	38,165
Motor expenses	4,701	-	-	4,701	7,905
Outdoor Activities	-	-	2,856	2,856	3,728
Cleaning	4,070	-	-	4,070	7,659
Shop expenses	-	1,315	-	1,315	4,005
Training	1,774	-	-	1,774	1,236
	350,973	1,315	77,532	429,820	540,133
Share of support costs (see note 7)	33,110	-	6,543	39,653	46,266
Share of governance costs (see note 7)	13,796	-	2,726	16,522	16,605
	397,879	1,315	86,801	485,995	603,004
Analysis by fund					
Unrestricted funds - general	327,778	1,315	86,801	415,894	
Restricted funds	70,101	-	-	70,101	
	397,879	1,315	86,801	485,995	

6 **Charitable activities** **(Continued)**

For the year ended 31 December 2019

	Accommodation and sports hire £	Tuck shop £	Outdoor activities £	Total 2019 £
Staff costs	227,815	-	72,791	300,606
Depreciation and impairment	69,049	-	-	69,049
Rent & rates	13,783	-	-	13,783
Insurance	8,814	-	-	8,814
Light & heat	27,591	-	-	27,591
Telephone	2,671	-	-	2,671
Advertising	8,169	-	-	8,169
Sundry	5,362	-	-	5,362
Repairs	41,390	-	-	41,390
Catering	38,165	-	-	38,165
Motor expenses	7,905	-	-	7,905
Outdoor Activities	-	-	3,728	3,728
Cleaning	7,659	-	-	7,659
Shop expenses	-	4,005	-	4,005
Training	1,236	-	-	1,236
	459,609	4,005	76,519	540,133
Share of support costs (see note 7)	35,370	-	10,896	46,266
Share of governance costs (see note 7)	12,694	-	3,911	16,605
	507,673	4,005	91,326	603,004
Analysis by fund				
Unrestricted funds - general	502,800	4,005	91,326	598,131
Restricted funds	4,873	-	-	4,873
	507,673	4,005	91,326	603,004

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	29,117	-	29,117	30,759	-	30,759
Postage & stationery	959	-	959	1,318	-	1,318
Computer costs	8,245	-	8,245	10,997	-	10,997
Hospitality	142	-	142	1,117	-	1,117
Bank charges	132	-	132	465	-	465
Bookkeeping	1,058	-	1,058	1,610	-	1,610
Audit fees	-	3,600	3,600	-	3,600	3,600
Legal and professional	-	12,922	12,922	-	13,005	13,005
	39,653	16,522	56,175	46,266	16,605	62,871
Analysed between						
Charitable activities	39,653	16,522	56,175	46,266	16,605	62,871

8 Raising funds

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
Fundraising and publicity		
Fundraising costs	1,030	1,500
	1,030	1,500

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year. However, 1 trustee was reimbursed £20.83 for stationery costs in the year.

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Site staff	18	18
Administrative staff	1	1
Management staff	2	2
Total	21	21

Employment costs	2020 £	2019 £
Wages and salaries	288,345	302,494
Social security costs	14,440	17,946
Other pension costs	10,922	10,925
	313,707	331,365

The management personnel of the charity comprise the trustees, the centre manager and the business manager. The total employee benefits (including salaries) of the key management personnel of the charity were £69,224 (2019 £86,705).

There were no employees whose annual remuneration was £60,000 or more.

11 Other

	Unrestricted funds general 2020	Total £ 2019
Net loss on disposal of tangible fixed assets	104	-
	104	-

12 Tangible fixed assets

	Leasehold land and buildings	Activity equipment	Plant, equipment and IT	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2020	1,826,875	231,456	141,340	60,373	2,260,044
Additions	-	1,819	60,292	-	62,111
Disposals	-	-	(417)	-	(417)
At 31 December 2020	1,826,875	233,275	201,215	60,373	2,321,738
Depreciation and impairment					
At 1 January 2020	1,246,524	167,716	129,028	39,962	1,583,230
Depreciation charged in the year	37,592	13,531	9,747	8,842	69,712
Eliminated in respect of disposals	-	-	(313)	-	(313)
At 31 December 2020	1,284,116	181,247	138,462	48,804	1,652,629
Carrying amount					
At 31 December 2020	542,759	52,028	62,753	11,569	669,109
At 31 December 2019	580,350	63,740	12,312	20,411	676,813

13 Stocks

	2020	2019
	£	£
Finished goods and goods for resale	1,733	3,247

14 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Trade debtors	2,115	8,129
Other debtors	5,834	6,301
Prepayments and accrued income	12,451	7,279
	20,400	21,709

15 Loans and overdrafts

	2020	2019
	£	£
Bank loans	50,000	-
Payable within one year	6,425	-
Payable after one year	43,575	-

Amounts included above which fall due after five years:

Payable by instalments	2,693	-

The long-term loans are secured by fixed charges over 6 years.

The loan relates to a government backed bounce back loan, which is a fixed 6 year loan. This can be paid back earlier with no early repayment charge.

No repayments are due until 13 months since the loan was taken out. Therefore, repayments to begin April 2021 and interest will be charged monthly on the remaining balance at this date.

16 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Bank loans	15	6,425	-
Other taxation and social security		3,872	17,408
Deferred income	18	2,680	400
Trade creditors		3,950	7,145
Other creditors		21,352	23,319
Accruals and deferred income		8,372	25,772
		46,651	74,044

17 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	15	43,575	-

18 Deferred income

	2020 £	2019 £
Arising from Sports hall income	2,680	400

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Movement in comparative year funds

	Balance at 1 January 2019	Resources expended	Transfers	Balance at 31 December 2019
Building maintenance fund	56,000	-	32,875	88,875
Site development fund	125,000	-	-	125,000
Site building and equipment	636,147	(66,668)	107,737	677,216
	817,147	(66,668)	140,612	891,091

Movement in current year funds

	Balance at 1 January 2020	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£
Building maintenance fund	88,875	-	-	88,875
Site development fund	125,000	-	-	125,000
Site building and equipment	677,216	(67,814)	16,047	625,449
	891,091	(67,814)	16,047	839,324

20 Analysis of net assets between funds

	Unrestricted 2020	Restricted 2020	Total 2020	Unrestricted 2019	Restricted 2019	Total 2019
	£	£	£	£	£	£
Fund balances at 31 December 2020 are represented by:						
Tangible assets	625,447	43,662	669,109	631,253	45,560	676,813
Current assets/ (liabilities)	395,732	7,998	403,730	429,377	6,727	436,104
Long term liabilities	(43,575)	-	(43,575)	-	-	-
	977,604	51,660	1,029,264	1,060,630	52,287	1,112,917

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in comparative year funds

	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 31 December 2019
	£	£	£	£	£
Other funds	5,569	35,954	(2,892)	(31,904)	6,727
Acorn building 2	47,541	-	(1,981)	-	45,560
	53,110	35,954	(4,873)	(31,904)	52,287

Movement in current year funds

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Other funds	6,727	89,814	(68,203)	(20,340)	7,998
Acorn building 2	45,560	-	(1,898)	-	43,662
	52,287	89,814	(70,101)	(20,340)	51,660

22 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	42,500	45,000
	55,000	57,500

The operating lease represents a lease for rent of premise to The Netta Trust. The lease is negotiated over terms of 25 years and rentals are fixed £2,500 per annum.

23 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

24 Cash generated from operations

	2020	2019
	£	£
(Deficit)/surpus for the year	(83,653)	54,954
Adjustments for:		
Loss/(gain) on disposal of tangible fixed assets	104	(98)
Depreciation and impairment of tangible fixed assets	69,712	69,049
Movements in working capital:		
Decrease/(increase) in stocks	1,514	(1,466)
Decrease/(increase) in debtors	1,308	(2,642)
(Decrease) in creditors	(36,098)	(10,738)
Increase in deferred income	2,280	400
Cash (absorbed by)/generated from operations	(44,833)	109,459

25 Analysis of changes in net funds

	At 1 January 2020	Cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	485,192	(56,944)	428,248
Loans falling due within one year	-	(6,425)	(6,425)
Loans falling due after more than one year	-	(43,575)	(43,575)
	485,192	(106,944)	378,248