

ANNUAL IMPACT REPORT



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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

Gain equal access..

34% of our visitors are disadvantaged, facing limited opportunities.



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.

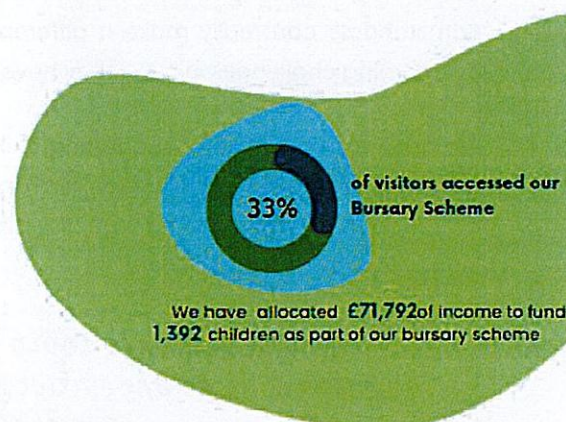


06 - OUR BURSARY SCHEME

"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.



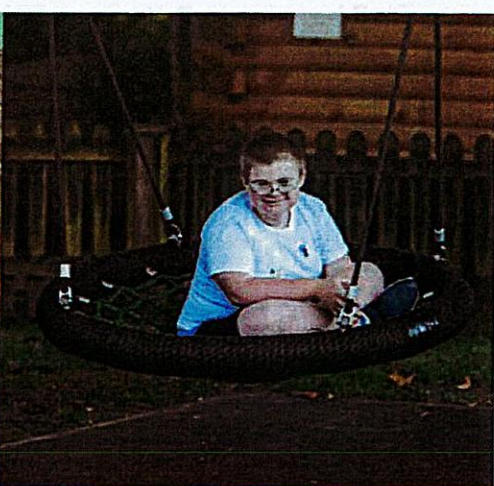
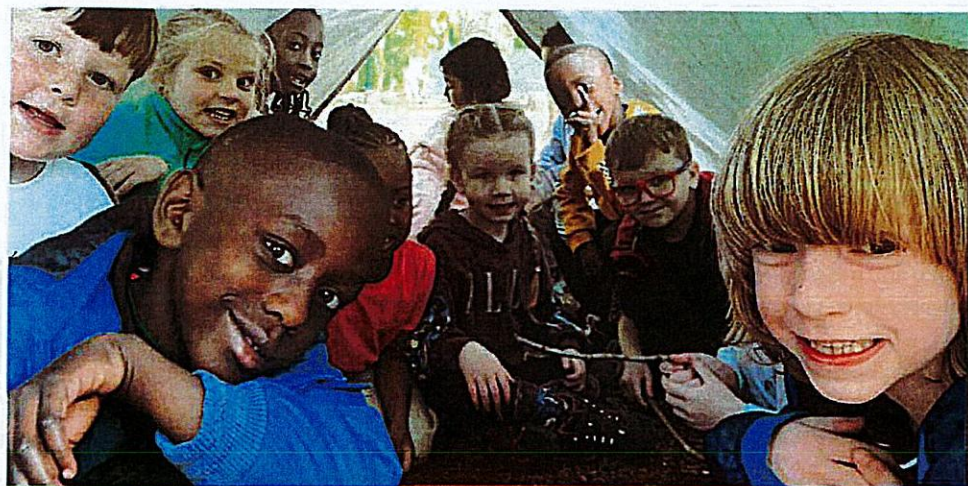
Providing a Youth Service to our
Community



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

£71,792
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.

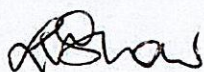
Despite the challenges, we have been reassured by the positive impact the Charity's services have had on our beneficiaries. There was an immense sense of relief as we welcomed more children and young adults to our centre this year compared to 2021. We saw a 22% increase of overall visitors, but more 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."*

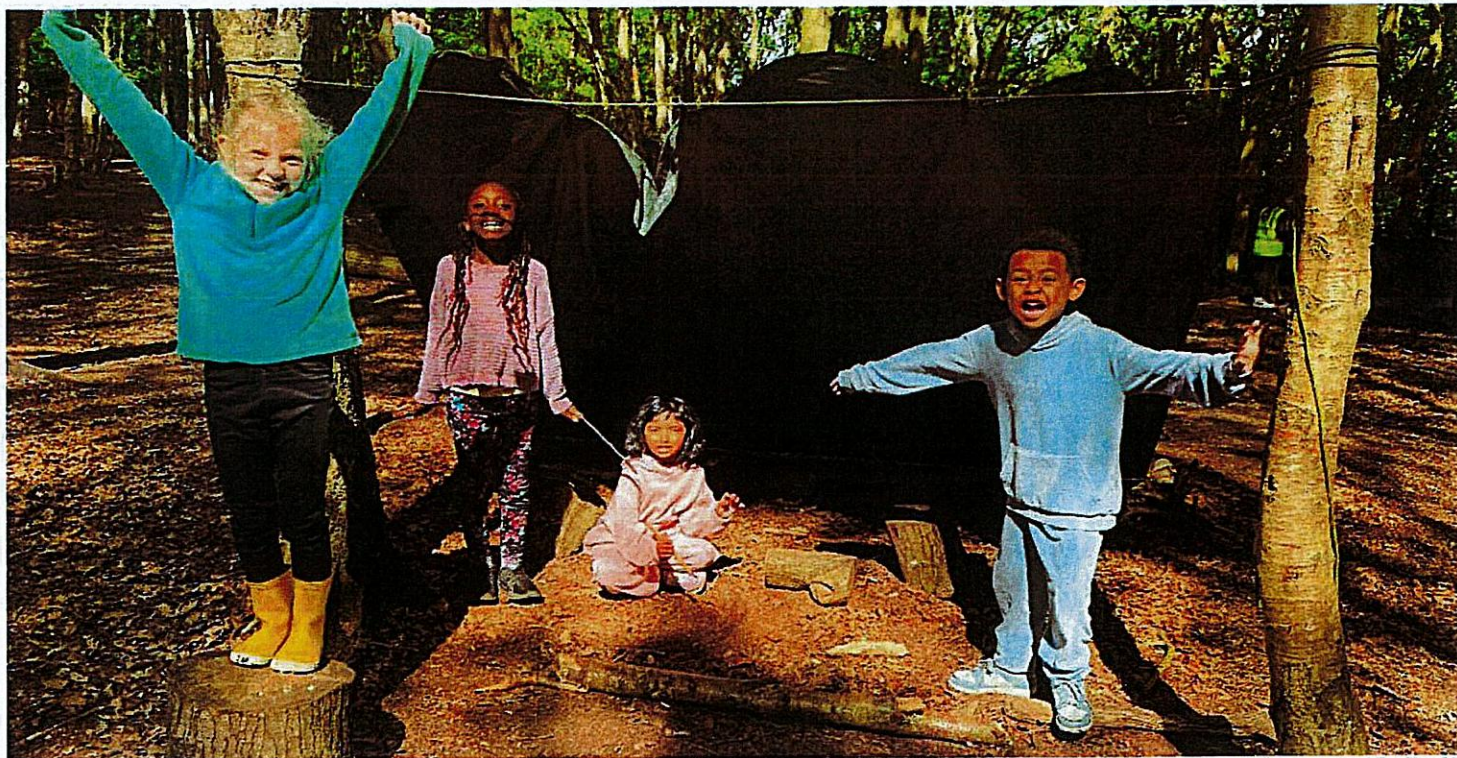
Ordinarily the Centre would experience a quiet season over Christmas and New Year, but this year the Charity took the opportunity to deliver its first Christmas fundraising event. Our site, of log cabins in the woods, was the perfect location to host our magical event – complemented by lights, trees, 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 BARNSTONDALE.

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

OPERATIONAL SAFETY FAILURE OR ACCIDENT RISK

CHILD PROTECTION OR SAFEGUARDING FAILURE

SCHOOL'S FUNDING BEING CUT/STRETCHED SO MUCH THAT AFFORDABILITY OF EXTERNAL SCHOOL TRIPS IS NOT POSSIBLE

LOSS OF SIGNIFICANT INCOME

INABILITY TO RECRUIT AND RETAIN PEOPLE WITH THE REQUIRED SKILLS AND EXPERTISE

IT SYSTEM FAILURE OR CYBER SECURITY RISK

LOSS OF CRITICAL INFRASTRUCTURE RESULTING IN LOSS OF SITE CAPACITY AND INCOME

MITIGATION

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.

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.

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.

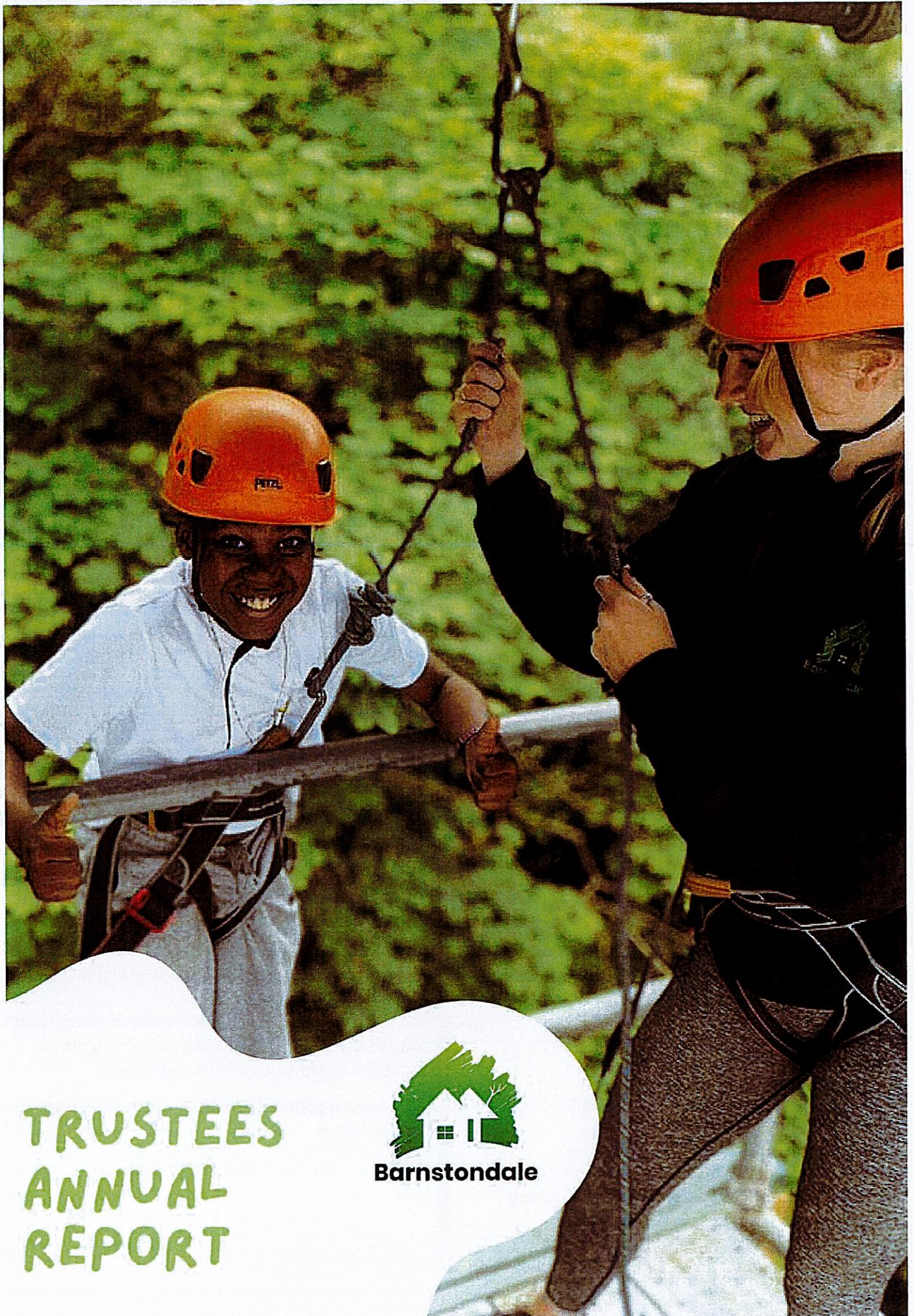
We are diversifying our income generation opportunities as much as possible, focusing particularly on new fundraising events, strengthening the support from individual and corporate donors as well as building a stronger narrative for trusts and statutory grants.

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.

Managed in partnership with key third party partners and suppliers.

Robust site and facilities management.



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.



"THE ENVIRONMENT IS VERY RELAXED. STAFF ARE LOVELY AND EVERYTHING IS WELL MANAGED."



"THE STAFF WERE AMAZING WITH THE CHILDREN, INCLUDING THOSE WITH SEND. ALL ACTIVITIES WERE WELL PLANNED AND THOROUGHLY ENJOYABLE. THE FOOD WAS DELICIOUS AND KITCHEN COULD NOT HAVE BEEN MORE HELPFUL. THE ACCOMMODATION WAS VERY CLEAN AND PRACTICAL."

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.

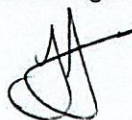
Approval

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.

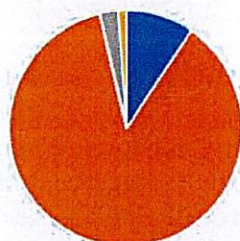
Income

Actual £886,408 vs Budget £801,501

Expenditure

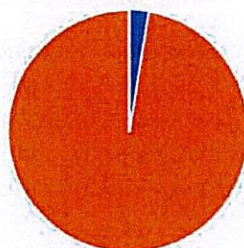
Actual £892,547 (including depreciation of £94,629) vs Budget £832,966

TOTAL INCOME
£886,408



■ Donations and legacies ■ Charitable activities
■ Other trading activities ■ Other income

TOTAL EXPENDITURE
£892,547



■ Raising funds ■ Charitable activities

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.

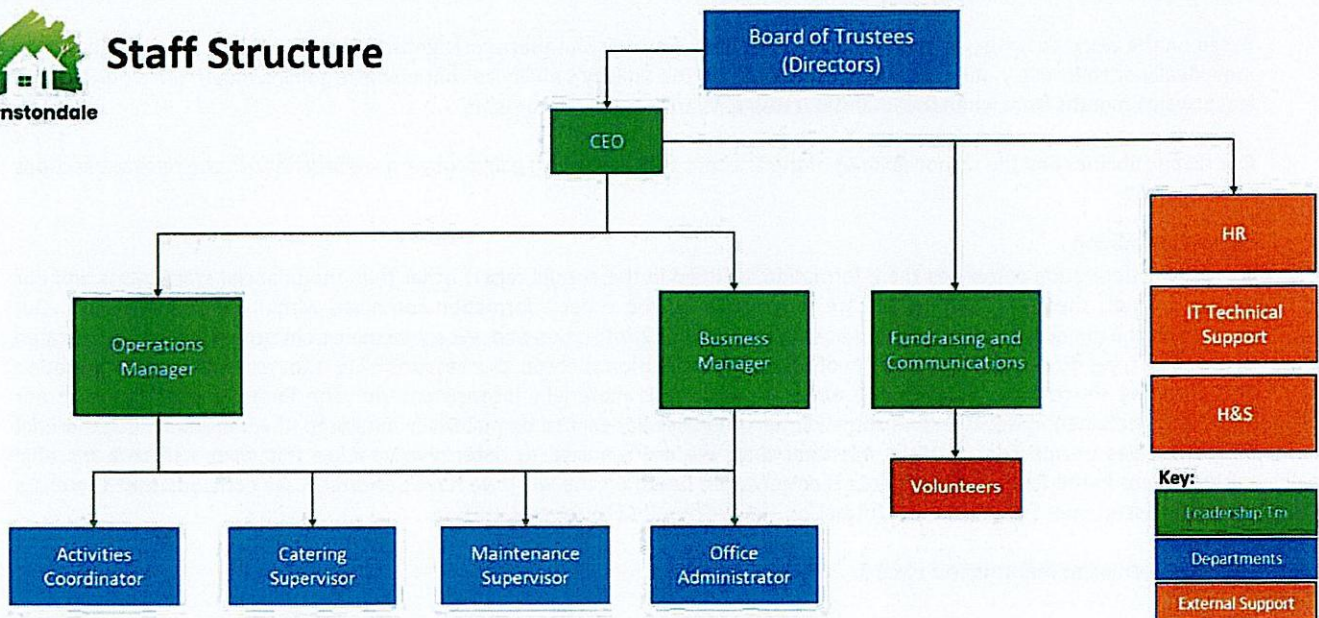
The Trustees have established the level of reserves that the charity ought to have as up to £340,000 after a detailed analysis of the financial risks to which it is exposed. It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained 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



Staff Structure



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.

TO THE MEMBERS 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.

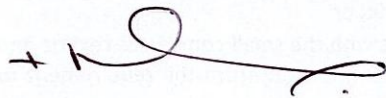
No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent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

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.



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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
<u>Income and endowments from:</u>							
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
<u>Expenditure on:</u>							
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 £	£	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	
		<u>771,096</u>		<u>543,864</u>	
Creditors: amounts falling due within one year	17	<u>(354,741)</u>		<u>(187,807)</u>	
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			<u>973,234</u>		<u>979,373</u>
Income funds					
Restricted funds	22		43,150		53,152
<u>Unrestricted funds - general</u>					
Designated funds	20	697,386		765,379	
General unrestricted funds		<u>232,698</u>		<u>160,842</u>	
			930,084		926,221
			<u>973,234</u>		<u>979,373</u>

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			<u>700,416</u>		<u>500,040</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2023

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>80,657</u>	<u>2,568</u>	<u>83,225</u>	<u>185,729</u>	<u>32,393</u>	<u>218,122</u>
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
	<u>68,555</u>	<u>2,022</u>	<u>70,577</u>	<u>152,975</u>	<u>23,043</u>	<u>176,018</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>498,034</u>	<u>273,129</u>	<u>771,163</u>
Analysis by fund			
Unrestricted funds - general	<u>498,034</u>	<u>273,129</u>	<u>771,163</u>
	<u>498,034</u>	<u>273,129</u>	<u>771,163</u>
	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
	<u>161,093</u>	<u>150,179</u>	<u>311,425</u>
Analysis by fund			
Unrestricted funds - general	<u>161,093</u>	<u>150,179</u>	<u>311,425</u>
	<u>161,093</u>	<u>150,179</u>	<u>311,425</u>

5 Other trading activities

	Unrestricted funds general 2023 £	Total 2021 £
Fundraising events	<u>22,098</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>9,922</u>	<u>31,683</u>

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
	<u>654,201</u>	<u>135,866</u>	<u>790,067</u>
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
	<u>705,242</u>	<u>163,868</u>	<u>869,110</u>
Analysis by fund			
Unrestricted funds - general	699,184	163,868	863,052
Restricted funds	6,058	-	6,058
	<u>705,242</u>	<u>163,868</u>	<u>869,110</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>429,892</u>	<u>95,222</u>	<u>525,114</u>
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
	<u>474,953</u>	<u>133,960</u>	<u>608,913</u>
Analysis by fund			
Unrestricted funds - general	466,296	133,960	600,256
Restricted funds	8,657	-	8,657
	<u>474,953</u>	<u>133,960</u>	<u>608,913</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>63,128</u>	<u>15,915</u>	<u>79,043</u>	<u>73,516</u>	<u>10,283</u>	<u>83,799</u>
Analysed between						
Charitable activities	<u>63,128</u>	<u>15,915</u>	<u>79,043</u>	<u>73,516</u>	<u>10,283</u>	<u>83,799</u>

9 Raising funds

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

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	<u>34</u>	<u>28</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>563,568</u>	<u>392,042</u>

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 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold land and buildings	Activity 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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
		<u>70,680</u>	<u>42,252</u>
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		
		2023	2021
		£	£
	Bank loans	6,250	3,125
	Other taxation and social security	53,227	20,047
	Deferred income	207,393	36,663
	Trade creditors	11,438	2,935
	Other creditors	70,195	106,309
	Accruals and deferred income	6,238	18,728
		<u>354,741</u>	<u>187,807</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>765,379</u>	<u>(92,717)</u>	<u>24,724</u>	<u>697,386</u>

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
	<u>839,324</u>	<u>(82,700)</u>	<u>8,755</u>	<u>765,379</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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)
	<u>930,084</u>	<u>43,150</u>	<u>973,234</u>	<u>926,221</u>	<u>53,152</u>	<u>979,373</u>

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
	<u>53,152</u>	<u>2,568</u>	<u>(6,058)</u>	<u>(6,512)</u>	<u>43,150</u>

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
	<u>51,660</u>	<u>32,393</u>	<u>(8,657)</u>	<u>(22,244)</u>	<u>53,152</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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
	<u>50,000</u>	<u>52,500</u>

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2023

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)
	<u>449,413</u>	<u>205,123</u>	<u>654,536</u>

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