

# **THE BIRKENHEAD YOUTH CLUB**

Charitable Company Limited by Guarantee.

Registration Number:  
4038868 (England and Wales)

Unaudited Accounts for the year ended 31<sup>st</sup> March 2023

Period of accounts:

Start date: 1<sup>st</sup> April 2022  
End date: 31<sup>st</sup> March 2023

## **THE BIRKENHEAD YOUTH CLUB**

### **DIRECTORS:**

Peter John Bibby  
Charles Day  
Geoffrey Frank Harold Bibby  
Lee Gibson

The Directors are also Trustees of the Charity.

### **SECRETARY:**

Peter John Bibby

### **INDEPENDENT EXAMINER**

Ian Downing

### **REGISTERED OFFICE**

The Derek Bibby Centre  
Watson Street  
Birkenhead  
Merseyside  
CH41 3PY

**Company Registration Number:** 4038868

**Charity Registration Number:** 1087690

### **CHARITABLE OBJECTIVES**

To provide, maintain and improve the Youth Club's land, buildings and activities in an environmentally friendly manner to help promote the physical, mental and spiritual wellbeing of young people and the local community so that their conditions of life maybe improved.

## **THE BIRKENHEAD YOUTH CLUB**

The Directors present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### **GOVERNING DOCUMENT**

The Birkenhead Youth Club is a company limited by guarantee, not having a share capital, and is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

### **RISK MANAGEMENT**

The Trustees have a programme of risk assessment and systems that are in place to ensure that risks are regularly reviewed and managed. All systems are in place to prevent unauthorised access to children and to property and for the protection of children, staff and volunteers from harm or abuse.

### **ACHIEVEMENTS AND PERFORMANCE**

The Birkenhead Youth Club had a successful year in achieving its charitable objectives. It has had a busy year providing plenty of activities for our members with football still being the principal activity.

The cost of living crisis has had an impact on the local community and the holiday clubs run with Government HAF funding alongside additional donations have been a standout success in terms of number of attendees, activities provided and trip outs. They have given our members experiences they would never normally have been able to enjoy which also has the added benefit of supporting their families, by gainfully occupying and feeding their children during the holidays.

The Club also provides a special place for the community to celebrate special events, in particular our annual Halloween and Christmas parties.

### **FINANCIAL REVIEW (including reserves policy)**

Income for the year amounted to £169,220 (2022 £164,703)

Net surplus / (expenditure) for the year was £(5,101) (2022 £20,173).

There is no formal reserves policy though the Directors aim to keep sufficient cash reserves to maintain itself for several months.

Unrestricted reserves at year end of £63,751 (2022 £68,852).

The main reason for the £25k movement from net income to net expenditure is due to the minibus insurance receipt of £15k being booked in 2022 with the replacement cost being taken in 2023 accounts. An increase in utility costs was largely offset by a reduction in repair and renewals. There was also £47k (2022 £39k) of restricted funding received from government sources for holiday activity provision.

The directors are confident that there are sufficient financial resources to cover the next 12 months, while at the same time every endeavour will be made to provide as many services and activities as possible to support the Club's members.

## **DIRECTORS RESPONSIBILITIES**

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the Board



Geoffrey Bibby  
Director

Date .....30/11/2023.....



## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE BIRKENHEAD YOUTH CLUB**

I report on the Accounts of the Birkenhead Youth Club for the year ended 31<sup>st</sup> March 2023 which are set out on pages 6 to 8.

### **Respective responsibilities of Trustees and Examiner**

As the Charities Trustees, you are responsible for the preparation of the Accounts: you consider that the audit requirement of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43 (7)(b) of the Act, whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the Accounts.

### **Independent Examiners Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with Section 41 of the Act; and
  - to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**Name:**

Ian Downing

**Relevant professional qualification or body :** Chartered Accountant

**Address :**

Walker House, Exchange Flags, Liverpool. L2 3YL

THE BIRKENHEAD YOUTH CLUB  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

Charitable Company Limited by Guarantee

	UNRESTRICTED FUNDS 31 MARCH 2023 £	RESTRICTED FUNDS 31 MARCH 2023 £	TOTALS 31 MARCH 2023 £	TOTALS 2022 £
<b>Incoming Resources</b>				
Members Subscriptions	5,171		5,171	5,323
Football Club income	6,069		6,069	7,124
Facility Contributions	14,841		14,841	16,075
General Donations	72,975		72,975	66,173
Coffee Bar	13,064		13,064	13,739
Main Grants		9,920	9,920	-
Holiday Club		47,180	47,180	38,689
Other Income			-	17,582
	<u>112,120</u>	<u>57,100</u>	<u>169,220</u>	<u>164,703</u>
<b>Resources Expended on Charitable Activities</b>				
Staff Salaries and National Insurance Contributions	17,378	7,265	24,643	34,982
Repairs and Renewals	3,643		3,643	15,656
Heating and Lighting	37,486		37,486	23,739
Rates and Water	4,147		4,147	5,274
Insurances	4,728		4,728	3,174
Cleaning	1,917		1,917	1,398
Coffee Bar	13,076		13,076	10,102
General Expenses	3,667		3,667	4,772
Sport Fees and Expenses	4,890		4,890	960
Sports and Other Equipment	3,455		3,455	112
Football Club expenses	5,409		5,409	6,120
Telephone and Broadband	652		652	539
Minibus Expenses	23,892		23,892	3,935
Holiday Club		42,717	42,717	33,769
	<u>124,340</u>	<u>49,982</u>	<u>174,321</u>	<u>144,530</u>
Net Incoming (Outgoings) Resources for the Year	(12,220)	7,118	(5,101)	20,173
Funds Brought Forward	63,932	4,920	68,852	48,679
	<u>51,713</u>	<u>12,038</u>	<u>63,751</u>	<u>68,852</u>
<b>Land and Buildings: Cost or Valuation</b>				
Brought Forward 1 April		312,877		324,420
Depreciation		(11,543)		(11,543)
		<u>301,334</u>		<u>312,877</u>

THE BIRKENHEAD YOUTH CLUB  
BALANCE SHEET AS AT 31 MARCH 2023

Charitable Company Limited by Guarantee

	Note	31 March 2023	31 March 2022
		£	£
<b>Fixed Assets</b>			
Land and Buildings		301,333	312,876
<b>Current Assets</b>			
Cash at Bank and in Hand		50,267	67,712
Stock		564	494
Debtors		20,688	13,203
		<u>71,519</u>	<u>81,409</u>
<b>Current Liabilities</b>			
Creditors and Accruals		7,768	12,557
		<u>7,768</u>	<u>12,557</u>
Net Current assets		63,751	68,852
		<u>365,084</u>	<u>381,728</u>
<b>Funds Retained</b>			
Unrestricted Funds	2	51,713	63,932
Restricted Funds	3	12,038	4,920
Land and Buildings	4	301,333	312,876
		<u>365,084</u>	<u>381,728</u>

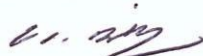
For the year ending 31st March 2023 the Company was entitled to exemption from audit under Section 477 of the Companies Act 2006.

The members have not required the Company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board on



30/11/23

Geoffrey Bibby  
Director

NOTE

1 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund			
General Fund (see note 2)	* 1	51,712	51,713
Restricted Fund (see note 3)	-	12,038	12,038
Land and Buildings (see note 4)	301,333	-	301,333
	<u>301,334</u>	<u>63,750</u>	<u>365,084</u>

\* The value of the Club's magnificent building and equipment is substantial. In view of the specialised use to which the premises is put, the Trustees consider that no useful benefit would arise from the cost of obtaining a current market valuation.

2 UNRESTRICTED FUND

	Resources as at 1 April 2022 £	Surplus (loss) for Year £	Resources as at 1 April 2023 £
General Fund	63,932	(12,220)	<u>51,712</u>

The General Fund is used to finance the organisation's general activities as outlined in the Directors' Report on page 2.

3 RESTRICTED FUND

	Resources as at 1 April 2022 £	Surplus (loss) for Year £	Resources as at 1 April 2023 £
	4,920	7,118	<u>12,038</u>

4 FIXED ASSETS

	Land & Buildings	Astroturf Pitches	Totals
Cost 1 April 2011 and 31 March 2012	220,523	230,871	451,394
Depreciation			
As at 1st April, 2022		(138,518)	(138,518)
Charge for year	-	(11,543)	(11,543)
As at 31st March, 2023	<u>220,523</u>	<u>80,810</u>	<u>301,333</u>
Net Book Value 31 March 2022	220,523	92,353	312,876
Net Book Value 31 March 2021	220,523	103,896	324,419
Net Book Value 31 March 2020	220,523	115,439	335,962
Net Book Value 31 March 2019	220,523	126,982	347,505
Net Book Value 31 March 2018	220,523	138,526	359,049
Net Book Value 31 March 2017	220,523	150,069	370,592
Net Book Value 31 March 2016	220,523	161,612	382,135
Net Book Value 31 March 2015	220,523	173,155	393,678
Net Book Value 31 March 2014	220,523	184,698	405,221