

Company Registration Number - 05318727

The Charity Registration Number is :- 1113406

North Birkenhead Development Trust Limited

Report and Accounts

31 March 2024

# **North Birkenhead Development Trust Limited**

## **Report and accounts for the year ended 31 March 2024**

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## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- North Birkenhead Development Trust Limited.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1113406.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 21 December 2004

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **The principal operating address, telephone number, email and web addresses of the**

St. James Centre  
344 Laird Street, Birkenhead  
Merseyside, CH41 7AL  
Telephone

Email Address      Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

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

Rev. Keith Paul Addenbrooke  
Kimberley Griffiths (appointed 25th April 2024)  
Doreen Forrester  
Janet McDonald (appointed 25th April 2024)  
Leah Kirkbride  
Aline Macready  
Paula Morris  
Martin Purssell

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

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

<b><i>Name</i></b>	<b><i>Appointed</i></b>	<b><i>Resigned/Retired</i></b>
Karen Gaynor Beazley		18th June 2024
Brian Martin Kenny		25th April 2024
David Ross Maguire		14th September 2023

## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Objects and activities of the charity**

North Birkenhead Development Trust are a charity based in Bidston and St James Ward, Birkenhead, where we seek to improve the quality of life and opportunities for all living in our community. As a charity, we manage and deliver from the St James Centre, a multi purpose community centre, with a community café, fresh fruit and veg Marketplace, Library, day nursery, foodbank, full weekly 'whats on', near by community garden, and more.

North Birkenhead Development Trust and the St James Centre are also landlord and home to partner organisations; WIRED, NCompass, Unity Supported Housing, Cradle to Career, Crossing Point, Wirral Foodbank, Miriam Place Day Nursery, and more. Over the course of a year, the Trust has 40 000 visitors to the centre, and works closely with 5550 individuals.

North Birkenhead Development Trust continues to actively seek funding to alleviate the causes of poverty in its locality, whilst offering an open access community centre, with activities and support for all in the community.

The Trust faced difficult financial times post covid. This year we focused on funding and delivering our core services, keeping our doors open, working with partners to fill gaps in our offer and forward planning for the future to ensure a better financial position for the trust.

#### **Community Program**

We recognised a need for local, accessible, regular welfare advice and support. With help from partners such as Citizens Advice Wirral, Ask Us, Wirral Involve NW, and more, we created a local welfare offer – focusing on embedding a debt advice, financial support, welfare advice, support with the benefits system, and housing.

We also strived to grow and develop our relationships with the Multi-disciplinary team as part of Cradle to Career, based in the Centre, recognising the overlap between our work with the same families. This allowed us to support families facing hardship in a more holistic manner.

We delivered the Holiday Activity Fund, during Summer 23, Christ 24 and Easter 24., supporting over 250 children and families to access activities and food during the school holidays. As part of Summer 2024 activities, we took a small number on families on a St James Summer Holiday, a two-night trip to North Wales.

We introduced a new Digital Essentials corner, through funding from Access Foundation. The digital essentials corner in the café provides open access to secured laptops, a printer, free wifi and drop in support to help people navigate online life. We were also able to upgrade the wifi offer in the Centre to cover the entire building with a free, public wifi.

Through out the year volunteers and staff ran a number of charity bake sales for other charities and worth while causes, including Macmillan, Community garden, local people facing hardship such as funeral costs for loved ones, a new coffee machine for the café, Earthquake relief, Oxfam and more.

We have spent time listening to our community this year, to understand what life looks like now. Next year we look forward to using these conversations from our community to create some new activities and opportunities as our finances return to a more stable position.

## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Volunteering**

Our team worked hard to develop our volunteering offer, to ensure it is useful and accessible to both the trust and the community. We committed to an ad-hoc volunteering approach following feedback from the community on how hard it is to volunteer if you can't commit to set shift patterns, often due to family commitments or mental and physical health challenges. This new approach saw our volunteer team double, to new café volunteers, reception volunteers and more. We will continue this into the new year, offering new training and development opportunities for volunteers too.

#### **Library**

In March 2023 the decision on the budget options for Wirral Council was made. This saw St James Library become a Community Partner Library – meaning the council staff team were no longer working from there, and the Trust took over the daily management of the library, with the Council Library service providing infrastructure through books, wifi and a new machine to allow people to take books out independently.

The Trust took this opportunity to renew the library offer, with aim to make it a relaxed, family and child friendly community space. We created a dedicated children's library and play space, added sofas and play equipment, reduced the amount of the books to be less overwhelming and began to run activities from the space. We also double the opening hours, ensuring the library was open Monday – Friday 10am – 4pm. This saw the footfall increase by 70% in the first six months. We look forward to adding more activities into this space next year.

#### **Lifelong learning**

In 23/24 we delivered the Multiply project with funding from Wirral Lifelong Learning service. This created new adult education opportunities around numeracy, but using baking and cooking as the vehicle. Courses such as Weigh 2 Bake, Nutrition and Deal or No Deal were delivered by Debbie McColm. Debbie also delivered Food Hygiene and Allergy Awareness qualifications.

#### **Family Hub**

In December 23, we were officially named a 'Family Hub' and launched! This project brings together services from different sectors to support families and carers access holistic support. This year saw our team and volunteers access lots of new training opportunities from mental health first aid, to oral care, positive parenting and more. We look forward to continue to work across sectors to provide opportunities for our community.

## North Birkenhead Development Trust Limited

Company Registration Number - 05318727

### Trustees' Annual Report for the year ended 31 March 2024

#### Structure, governance and management of the charity

##### *The methods used to recruit and appoint new charity trustees.*

As set out in the Articles of Association, the board of Directors/Trustees are the nominees of the members of the Charity/Company. The Trustees have the power to co-opt other trustees and have co-opted the main trustees. The Chair of Trustees is elected from amongst the trustees. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve on the board for a period of 3 years. The trustees nominated by the Members of the company are subject to the appointment processes reviewed by the Board periodically.

Bankers	HSBC, Milton pavement, Birkenhead, Wirral
Accountants	APH Accountants Ltd, 259 Wallasey Villag, Wallasey, CH45 3LR

#### Financial review

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

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

	2024	2023
	£	£
Net income	(21,541)	(37,150)
Unrestricted Revenue Funds available for the general purposes of the charity	110,224	106,374
Restricted Revenue Funds	19,747	45,138
Total Funds	129,971	151,512

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

North Birkenhead Development Trust manages its finances in a prudent manner and with due diligence. Careful management of expenditure, successful charitable trust and grant applications and the achievement of a satisfactorily maintained level of letting and room hire have ensured costs are met. The deficit of £21,541 in the year is reflective of the use of some reserves in order to make improvements to the services offered.

## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

#### ***Policies on reserves.***

In line with the guidance provided by the Charity Commission, the trustees aim to maintain free reserves at approximately 6 months operating costs. This amounts to £126,522. At the year end unrestricted reserves were £110,224. The trustees recognise this is below the aim and hope to improve this.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### **Details of The Independent Examiner**

Paul White

Member of Chartered Institute of Management Accountants

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

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## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

## **North Birkenhead Development Trust Limited**

Company Registration Number - 05318727

### **Trustees' Annual Report for the year ended 31 March 2024**

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

The financial statements are set out on pages 11 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 December 2024.

 (Dec 13, 2024 13:45 GMT)

Martin Purssell  
Director and Trustee

## **North Birkenhead Development Trust Limited**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 34 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 18.

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

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

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

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## North Birkenhead Development Trust Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

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

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Paul White - Independent Examiner

Chartered Institute of Management Accountants

259 Wallasey Village  
Wallasey  
Merseyside  
CH45 3LR

This report was signed on 13 December 2024

**North Birkenhead Development Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

***Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	5,184	-	<b>5,184</b>	10,585
Charitable activities	A2	27,972	198,779	<b>226,751</b>	241,041
Investments	A4	118,114	-	<b>118,114</b>	114,737
<b>Total income</b>	<b>A</b>	<b>151,270</b>	<b>198,779</b>	<b>350,049</b>	<b>366,363</b>
<b>Expenditure on:</b>					
Charitable activities	B2	147,420	224,170	<b>371,590</b>	403,513
<b>Total expenditure</b>	<b>B</b>	<b>147,420</b>	<b>224,170</b>	<b>371,590</b>	<b>403,513</b>
<b>Net income for the year</b>		<b>3,850</b>	<b>(25,391)</b>	<b>(21,541)</b>	<b>(37,150)</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>3,850</b>	<b>(25,391)</b>	<b>(21,541)</b>	<b>(37,150)</b>
<b>Net movement in funds</b>		<b>3,850</b>	<b>(25,391)</b>	<b>(21,541)</b>	<b>(37,150)</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		106,374	45,138	<b>151,512</b>	188,663
<b>Total funds carried forward</b>		<b>110,224</b>	<b>19,747</b>	<b>129,971</b>	<b>151,513</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

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

All activities derive from continuing operations

**The notes attached on pages 18 to 34 form an integral part of these accounts.**

**North Birkenhead Development Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

**North Birkenhead Development Trust Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	10,585	-	<b>10,585</b>
Charitable activities	A2	193,569	47,472	<b>241,041</b>
Other trading activities	A3	-	-	-
Investments	A4	114,737	-	<b>114,737</b>
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>318,891</b>	<b>47,472</b>	<b>366,363</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	402,649	864	<b>403,513</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>402,649</b>	<b>864</b>	<b>403,513</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>(83,758)</b>	<b>46,608</b>	<b>(37,150)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(83,758)</b>	<b>46,608</b>	<b>(37,150)</b>
<b>Net movement in funds</b>		<b>(83,758)</b>	<b>46,608</b>	<b>(37,150)</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>136,203</b>	<b>52,460</b>	<b>188,663</b>
<b>Total funds carried forward</b>		<b>52,445</b>	<b>99,068</b>	<b>151,513</b>

**All activities derive from continuing operations**

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

**The notes attached on pages 18 to 34 form an integral part of these accounts.**

**North Birkenhead Development Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

**North Birkenhead Development Trust Limited - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	(21,541)	(37,150)
<b>Net resources available to fund charitable activities</b>	<b><u>(21,541)</u></b>	<b><u>(37,150)</u></b>

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

**The notes attached on pages 18 to 34 form an integral part of these accounts.**

**North Birkenhead Development Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

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

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	106,374	45,138	151,512	<b>188,663</b>
Recognised gains and losses before transfers	3,850	(25,391)	(21,541)	(37,150)
	<b>110,224</b>	<b>19,747</b>	<b>129,971</b>	<b>151,513</b>
<b>Closing revenue funds</b>	<b>110,224</b>	<b>19,747</b>	<b>129,971</b>	<b>151,513</b>

**Summary of funds**

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	110,224	19,747	<b>129,971</b>	151,513

The notes attached on pages 18 to 34 form an integral part of these accounts.



**North Birkenhead Development Trust Limited - Statement of Financial Activities for the year ended 31 March 2024**

**North Birkenhead Development Trust Limited  
Income and Expenditure Account for the year ended 31 March 2024 as required by the  
Companies Act 2006**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b><i>Income</i></b>		
Income from operations	231,936	251,626
Investment income		
Income from investments, other than interest receivable	116,264	114,211
Interest receivable	1,850	526
<b>Gross income in the year before exceptional items</b>	<b>350,050</b>	<b>366,363</b>
<b>Gross income in the year including exceptional items</b>	<b>350,050</b>	<b>366,363</b>
<b><i>Expenditure</i></b>		
Charitable expenditure, excluding depreciation and amortisation	368,745	400,667
Depreciation and amortisation	2,846	2,846
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>371,591</b>	<b>403,513</b>
<b>Net income before tax in the financial year</b>	<b>(21,541)</b>	<b>(37,150)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>(21,541)</b>	<b>(37,150)</b>
<b>Retained surplus for the financial year</b>	<b>(21,541)</b>	<b>(37,150)</b>

All activities derive from continuing operations

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

**The notes attached on pages 18 to 34 form an integral part of these accounts.**

# North Birkenhead Development Trust Limited - Balance Sheet as at 31 March 2024

		<b>SORP</b>		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>Ref</b>		<b>£</b>	<b>£</b>
<b>Fixed assets</b>		<b>A</b>			
Tangible assets	10	A2		7,963	10,809
<b>Current assets</b>		<b>B</b>			
Stocks		B1	788	788	
Debtors	13	B2	18,250	10,625	
Cash at bank and in hand		B4	183,911	141,175	
<b>Total current assets</b>			202,949	152,588	
<b>Creditors: amounts falling due within one year</b>	14	C1	(80,941)	(11,886)	
<b>Net current assets</b>				122,008	140,702
<b>The total net assets of the charity</b>				<b>129,971</b>	<b>151,511</b>

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

<b>Restricted funds</b>					
Restricted Revenue Funds	20	D2	19,747	45,138	
				19,747	45,137
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	20	D3	110,224	106,374	
				110,224	106,374
<b>Designated Funds</b>					
<b>Total charity funds</b>				<b>129,971</b>	<b>151,511</b>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

## North Birkenhead Development Trust Limited - Balance Sheet as at 31 March 2024

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

 Dec 13, 2024 13:45 GMT)

**Martin Purssell**

Trustee

Approved by the board of trustees on 13 December 2024

**The notes attached on pages 18 to 34 form an integral part of these accounts.**

# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

### 1 Accounting policies

#### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

##### **Going Concern**

At the time of preparing 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.

##### **Risks and future assumptions**

The charity is a public benefit entity.

The major risks to which the Charity is exposed, as identified by the Trustees, have been reviewed and systems have been established to manage those risks.

#### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

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

##### **Categories of Income**

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

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

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

# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

### Income recognition

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

Dividends are accrued when the shareholder's right to receive payment is established.

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

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

### Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

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

#### Recognition of liabilities and expenditure

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

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

# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

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

#### **Tangible fixed assets**

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

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	15 & 33	% reducing balance
---------------------	---------	--------------------

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

#### **Stocks and work in progress**

Stock is valued at the lower of cost and net realisable value.

#### **Debtors**

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

#### **Creditors and provisions**

Creditors are measured at their payable amounts at the balance sheet date

#### **Cash and Bank Balances**

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

#### **Pensions - defined contribution schemes**

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

#### **Fund Accounting**

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

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

### 4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the Charity's position or performance.

### 5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,846	2,846
Pension costs	9,757	8,158

## North Birkenhead Development Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 6 Staff costs and emoluments

<i>Salary costs</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	140,519	144,463
Employer's operating costs of defined contribution pension schemes	9,757	8,158
<b>Total salaries, wages and related costs</b>	<b>150,276</b>	<b>152,621</b>

The average number of full time staff employed in the year was

**7**                      **9**

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

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

#### 7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

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

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

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



## North Birkenhead Development Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Awards for All Community Fund	-	-	18,920	18,920
John Moores Foundation	-	-	9,500	9,500
Garfield Weston	-	-	20,000	20,000
Seed Fund	-	-	5,514	5,514
Access Foundation	-	-	17,599	17,599
<b>Total</b>	<b>-</b>	<b>-</b>	<b>71,533</b>	<b>71,533</b>

	<b>2024</b>	<b>2023</b>
	£	£
<b>These deferrals are included in creditors</b>	<b>71,533</b>	<b>-</b>

**2023**  
£

**2022**  
£

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

#### 10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	-	91,481	-	91,481
<b>At 31 March 2024</b>	<b>-</b>	<b>91,481</b>	<b>-</b>	<b>91,481</b>
<b>Depreciation</b>				
At 1 April 2023	-	80,672	-	80,672
Charge for the year	-	2,846	-	2,846
<b>At 31 March 2024</b>	<b>-</b>	<b>83,518</b>	<b>-</b>	<b>83,518</b>
<b>Net book value</b>				
<b>At 31 March 2024</b>	<b>-</b>	<b>7,963</b>	<b>-</b>	<b>7,963</b>
<b>At 31 March 2023</b>	<b>-</b>	<b>10,809</b>	<b>-</b>	<b>10,809</b>

**North Birkenhead Development Trust Limited**

**Notes to the Accounts for the year ended 31 March 2024**

# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

### 11 Investment pooling schemes and arrangements

There are no such schemes in the charity

### 12 Stocks & Work in Progress

	2024	2023
	£	£
Stocks before write downs	788	788
	<u>788</u>	<u>788</u>

#### Analysis of the carrying value of stocks and work in progress by activities

Activity	Work in Progress		Stocks	
	2024	2023	2024	2023
	£	£	£	£
Primary purpose and ancillary trading <sup>1</sup>	-	-	788	788
	<u>-</u>	<u>-</u>	<u>788</u>	<u>788</u>

### 13 Debtors

	2024	2023
	£	£
Trade debtors	8,552	1,889
Prepayments and accrued income	9,698	8,736
	<u>18,250</u>	<u>10,625</u>

### 14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,218	4,514
Accruals	5,702	6,727
Deferred Income - Restricted funds	71,533	-
Other creditors	1,489	645
	<u>80,942</u>	<u>11,886</u>

### 15 Loans to trustees included in debtors

There are no loans to Trustees included in debtors

### 16 Guarantees made by the charity on behalf of trustees

There are no guarantees made by the charity on behalf of trustees

## North Birkenhead Development Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

#### 17 Income and Expenditure account summary

	2024 £	2023 £
<b>At 1 April 2023</b>	151,513	188,663
Surplus after tax for the year	(21,541)	(37,150)
<b>At 31 March 2024</b>	<b>129,972</b>	<b>151,513</b>

#### 18 No related party transactions

There were no transactions with related parties in the year.

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

<b>At 31 March 2024</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	7,963	-	-	<b>7,963</b>
Current Assets	183,202		19,747	<b>202,949</b>
Current Liabilities	(80,941)	-	-	<b>(80,941)</b>
	<b>110,224</b>	<b>-</b>	<b>19,747</b>	<b>129,971</b>
<b>At 1 April 2023</b>	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	10,809	-	-	<b>10,809</b>
Current Assets	107,450	-	45,138	<b>152,588</b>
Current Liabilities	(11,886)	-	-	<b>(11,886)</b>
	<b>106,373</b>	<b>-</b>	<b>45,138</b>	<b>151,511</b>

# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

### 20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 21 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	106,374	3,850	-	110,224
<b>Total unrestricted and designated funds</b>	<b>106,374</b>	<b>3,850</b>	<b>-</b>	<b>110,224</b>
<b>Restricted funds:-</b>				
CVF Grant Renewal Fund	42,114	(42,114)	-	-
Seed Fund	19	1,349	-	1,368
Household Support	3,005	15,374	-	18,379
<b>Total restricted funds</b>	<b>45,138</b>	<b>(25,391)</b>	<b>-</b>	<b>19,747</b>
<b>Total charity funds</b>	<b>151,512</b>	<b>(21,541)</b>	<b>-</b>	<b>129,971</b>

### 21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	151,270	(147,420)	-	3,850
<b>Restricted funds:-</b>				
Community Fund	1,000	(1,000)	-	-
John Moores Foundation	2,000	(2,000)	-	-
Garfield Weston	10,000	(10,000)	-	-
BRIS	60,007	(60,007)	-	-
The Steve Morgan Foundation	24,079	(24,079)	-	-
CVF Grant Renewal Fund	-	(42,114)	-	(42,114)
Holiday Activity Fund	47,452	(47,452)	-	-
Seed Fund	5,917	(4,568)	-	1,349
Household Support	34,125	(18,751)	-	15,374
Sundry other funds	14,199	(14,199)	-	-

## North Birkenhead Development Trust Limited

### Notes to the Accounts for the year ended 31 March 2024

<u>350,049</u>	<u>(371,590)</u>	<u>-</u>	<u>(21,541)</u>
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# North Birkenhead Development Trust Limited

## Notes to the Accounts for the year ended 31 March 2024

### 22 The purposes for which the funds

#### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

#### *Restricted funds:-*

Restricted funds

Restricted funds are held and expended on the costs specified in the particular grant documentation for the funder, and in the timeframe specified.

-

### 23 Ultimate controlling party

The charity is under the control of its legal members.

## North Birkenhead Development Trust Limited

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

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

### 24 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	3,384	-	<b>3,384</b>	4,119
Other donations	1,800	-	<b>1,800</b>	6,466
<b>Total donations and gifts from individuals</b>	<b>5,184</b>	<b>-</b>	<b>5,184</b>	<b>10,585</b>
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies A1</b>	<b>5,184</b>	<b>-</b>	<b>5,184</b>	<b>10,585</b>

### 25 Income from charitable activities - Trading Activities

#### *Current year*

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2024	2024	2024	2023
	£	£	£	£
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	19,456	-	<b>19,456</b>	27,427
<b>Total Primary purpose and ancillary trading</b>	<b>19,456</b>	<b>-</b>	<b>19,456</b>	<b>27,427</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Performance related grants from public bodies to fund charitable activities				
Wirral Council	-	-	-	68,000
<b>Total performance related grants from public bodies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,000</b>



## North Birkenhead Development Trust Limited

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

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b>Performance related grants from non public bodies to fund charitable activities</b>				
Holiday Activity Fund	-	47,452	<b>47,452</b>	56,091
Seed Fund	-	5,917	<b>5,917</b>	6,429
Household Support	-	34,125	<b>34,125</b>	23,009
CVF Grant Renewal Fund	-	-	-	42,115
Awards for All Marketplace	406	-	<b>406</b>	5,859
BRIS	-	60,007	<b>60,007</b>	-
Access Foundation	-	2,200	<b>2,200</b>	-
Local Community Organisers	-	-	-	930
Community Fund	-	1,000	<b>1,000</b>	-
Lifelong learning (Multiply)	-	10,200	<b>10,200</b>	-
Sundry other funds	8,110	3,799	<b>11,908</b>	11,181
The Steve Morgan Foundation	-	24,079	<b>24,079</b>	-
Garfield Weston	-	10,000	<b>10,000</b>	-
<b>Total performance related grants from non public bodies</b>	<b>8,516</b>	<b>198,779</b>	<b>207,294</b>	<b>145,614</b>

All the income in the prior year was unrestricted.

### Performance related grants from non public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2023	2023	2023
	£	£	£
<b>Prior Year</b>	<b>98,142</b>	<b>47,472</b>	<b>145,614</b>

## North Birkenhead Development Trust Limited

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

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b>Total Charitable income from funders:-</b>				
Current year - income from funders	8,516	198,779	207,294	213,614
<i>Prior year</i>				
	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
Prior Year - Income from funders	166,142	47,472	213,614	
<b>26 Total Income from charitable activities</b>				
<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Total income from charitable trading	19,456	-	19,456	27,427
Income from funders	8,516	198,779	207,294	213,614
<b>Total from charitable activities A2</b>	<b>27,972</b>	<b>198,779</b>	<b>226,750</b>	<b>241,041</b>
<b>Income from charitable activities - Prior Year analysis</b>				
<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2023	2023	2023	
	£	£	£	
Total income from charitable trading	27,427	-	27,427	
Income from funders	166,142	47,472	213,614	
	<b>193,569</b>	<b>47,472</b>	<b>241,041</b>	

## North Birkenhead Development Trust Limited

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

### 27 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Property Rental Income	116,264	-	<b>116,264</b>	114,211
Bank Interest Receivable	1,850	-	<b>1,850</b>	526
<b>Total investment income</b>	<b>118,114</b>	<b>-</b>	<b>118,114</b>	<b>114,737</b>

### 28 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	5,505	135,014	<b>140,519</b>	<b>144,463</b>
Defined contribution pension costs - charitable activities	9,757	-	<b>9,757</b>	<b>8,158</b>
Travel and Subsistence - Charitable Activities	1,427	-	<b>1,427</b>	<b>625</b>
Marketing and advertising of charitable services	-	-	-	<b>45</b>
Activity costs	988	87,064	<b>88,053</b>	<b>48,248</b>
Sundry expenses	-	-	-	<b>20</b>
Licences	1,538	-	<b>1,538</b>	<b>869</b>
<b>Total direct spending</b>	<b>19,215</b>	<b>222,078</b>	<b>241,294</b>	<b>202,428</b>

## North Birkenhead Development Trust Limited

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

### 29 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading		29,277	1,217	30,494	37,796
<b>Total charitable trading costs</b>	<b>B2b</b>	<b>29,277</b>	<b>1,217</b>	<b>30,494</b>	<b>37,796</b>
All the expenditure in the prior year was unrestricted.					
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2023	2023	2023	
		£	£	£	
Costs of ancillary trading to benefit beneficiaries - Including movement in		37,271	525	37,796	
<b>Total charitable trading costs</b>	<b>B2b</b>	<b>37,271</b>	<b>525</b>	<b>37,796</b>	