

Company Registration Number - 05318727

The Charity Registration Number is :- 1113406

North Birkenhead Development Trust Limited

Report and Accounts

31 March 2025

North Birkenhead Development Trust Limited

Report and accounts for the year ended 31 March 2025

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North Birkenhead Development Trust Limited

Company Registration Number - 05318727

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, 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.

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

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

Julie McManus (Appointed 26th February 2025)

The following persons served as Trustees during the year ended 31 March 2025 :-

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

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Karen Gaynor Beazley		18th June 2024
Brian Martin Kenny		25th April 2024

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Trustees' Annual Report for the year ended 31 March 2025

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.

We continue to focus 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

During the year, the Trust delivered the Holiday Activity and Food program, during the summer, spring and Christmas holidays, supporting over 250 children and families to access activities and nutritious food during the school holidays.

A key focus throughout the year was listening to the community. Staff, volunteers and community members spent time engaging with local people to understand current challenges, emerging needs, and what life looks like for families locally. These conversations raised concerns such as housing conditions, low wages, cost of living rises, and childcare. This informs both current delivery and future planning. As the Trusts financial position continues to stabilise, this insight will be used to share new activities and opportunities, that respond directly to what the community has told us it need.

Through community engagement and listening, the Trust identified a clear need for accessible, free, informal early years provision. While welfare support was a core focus for 23/24, it became increasingly clear that many families with young children were experiencing isolation, financial pressure and lack of low cost local activities to support early development. Families did not want to feel as if they were in 'early prevention' or 'parenting courses', instead wanting to access what 'middle class' families have available to them – fun, creative, informal support.

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Working with families, we developed Here We Grow – a dedicated early years program for children under 5, and their parents and carers. The program aims to alleviate financial pressures on young families, strengthen family and community connections and reduce isolation, by offering a regular, stable timetable of activities, play opportunities and support, all in the familiar setting of the centre. A new staff member was employed to lead this, which proved immediately popular. Over the year, the Trust saw relationships with young families strength, support become more accessible. It also enabled the growth of new partnerships such as Baby Club with Foundation Years Trust.

We continue to be a local authority Family Hub and work closely with Cradle to Career team based here to ensure families have access to early help and support.

In the lead up the 2024 general election, the Trust once again delivered 'Whats It All About?' Week, aimed at ensuring the community has access to clear, factual information about the election process and democracy, and opportunities to engage in informal conversations with local candidates. The Trust also developed Birkenhead North Manifesto with local people, collating the issues most important to this community. This Manifesto was formally presented to Alison McGovern MP in parliament, ensuring local voices are represented at national level.

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Trustees' Annual Report for the year ended 31 March 2025

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 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
Net income	49,851	(21,543)
Unrestricted Revenue Funds available for the general purposes of the charity	71,757	38,223
Restricted Revenue Funds	108,061	91,746
Total Funds	179,818	129,969

Financial review of the position at the reporting date, 31 March 2025 .

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 surplus of £49,851 in the year is reflective of the efforts to recoup reserves used in previous years and ensure an adequate level of unrestricted reserves.

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Trustees' Annual Report for the year ended 31 March 2025

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 £77,500. At the year end unrestricted reserves were £71,757. The trustees recognise this is adequate.

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

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Trustees' Annual Report for the year ended 31 March 2025

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.

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Trustees' Annual Report for the year ended 31 March 2025

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 23 December 2025.

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 2025

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 2025 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 2025 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 23 December 2025

North Birkenhead Development Trust Limited - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, 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
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	13,087	-	13,087	5,184
Charitable activities	A2	23,354	322,606	345,960	226,750
Investments	A4	123,480	-	123,480	118,114
Total income	A	159,921	322,606	482,527	350,048
Expenditure on:					
Charitable activities	B2	126,385	306,291	432,676	371,591
Total expenditure	B	126,385	306,291	432,676	371,591
Net income for the year		33,536	16,315	49,851	(21,543)
Net income after transfers	A-B-C	33,536	16,315	49,851	(21,543)
Net movement in funds		33,536	16,315	49,851	(21,543)
Reconciliation of funds:-					
	E				
Total funds brought forward		38,223	91,746	129,969	151,512
Total funds carried forward		71,759	108,061	179,820	129,969

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 2025

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 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	5,184	-	5,184
Charitable activities	A2	179,278	47,472	226,750
Other trading activities	A3	-	-	-
Investments	A4	118,114	-	118,114
Other	A5	-	-	-
Total income	A	302,576	47,472	350,048
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	370,727	864	371,591
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	370,727	864	371,591
Net gains on investments	B4	-	-	-
Net income for the year		(68,151)	46,608	(21,543)
Transfers between funds	C	-	-	-
Net income after transfers		(68,151)	46,608	(21,543)
Net movement in funds		(68,151)	46,608	(21,543)
Reconciliation of funds:-				
Total funds brought forward		106,374	45,138	151,512
Total funds carried forward		38,223	91,746	129,969

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 2025

North Birkenhead Development Trust Limited - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	49,851	(21,543)
Net resources available to fund charitable activities	<u>49,851</u>	<u>(21,543)</u>

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 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	38,223	91,746	129,969	151,512
Recognised gains and losses before transfers	33,536	16,315	49,851	(21,543)
	71,759	108,061	179,820	129,969
Closing revenue funds	71,759	108,061	179,820	129,969

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	71,759	108,061	179,820	129,969

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 2025

**North Birkenhead Development Trust Limited
Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006**

	2025 £	2024 £
<i>Income</i>		
Income from operations	359,048	231,934
Investment income		
Income from investments, other than interest receivable	121,443	116,264
Interest receivable	2,037	1,850
Gross income in the year before exceptional items	482,528	350,048
Gross income in the year including exceptional items	482,528	350,048
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	430,308	368,745
Depreciation and amortisation	2,368	2,846
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	432,676	371,591
Net income before tax in the financial year	49,852	(21,543)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	49,852	(21,543)
Retained surplus for the financial year	49,852	(21,543)

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 2025

	SORP			2025	2024
	Note	Ref		£	£
Fixed assets		A			
Tangible assets	10	A2		5,595	7,963
Current assets		B			
Stocks		B1	1,179	788	
Debtors	13	B2	15,284	18,250	
Cash at bank and in hand		B4	205,027	183,912	
Total current assets			221,490	202,950	
Creditors: amounts falling due within one year	14	C1	(47,265)	(80,944)	
Net current assets				174,225	122,006
The total net assets of the charity				179,820	129,969

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

Restricted funds					
Restricted Revenue Funds	20	D2	108,061	91,747	
				108,061	91,746
Unrestricted Funds					
Unrestricted Revenue Funds	20	D3	71,759	38,223	
				71,759	38,223
Designated Funds					
Total charity funds				179,820	129,969

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.

North Birkenhead Development Trust Limited - Balance Sheet as at 31 March 2025

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

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.

Martin Purssell

Trustee

Approved by the board of trustees on 23 December 2025

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 2025

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 2025

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 2025

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
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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 2025

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

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,368	2,846
Pension costs	<u>10,056</u>	<u>9,757</u>

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

6 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	147,595	140,519
Employer's operating costs of defined contribution pension schemes	10,056	9,757
Total salaries, wages and related costs	157,651	150,276

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 2025

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)	-	-
Cloth Workers	-	-	5,475	5,475
Henry Smith Foundation	-	-	31,600	31,600
Total	71,533	(71,533)	37,075	37,075

	2025	2024
	£	£
These deferrals are included in creditors	37,075	71,533

<i>Prior 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
Total	-	-	71,533	71,533

	2024	2023
	£	£
These deferrals are included in creditors	71,533	-

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
	£	£	£	£
Cost				
At 1 April 2024	-	91,481	-	91,481

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

At 31 March 2025	-	91,481	-	91,481
Depreciation				
At 1 April 2024	-	83,518	-	83,518
Charge for the year	-	2,368	-	2,368
At 31 March 2025	-	85,886	-	85,886
Net book value				
At 31 March 2025	-	5,595	-	5,595
At 31 March 2024	-	7,963	-	7,963

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

11 Investment pooling schemes and arrangements

There are no such schemes in the charity

12 Stocks & Work in Progress

	2025	2024
	£	£
Stocks before write downs	1,179	788
	<u>1,179</u>	<u>788</u>

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

Activity	Work in Progress		Stocks	
	2025	2024	2025	2024
	£	£	£	£
Primary purpose and ancillary trading ¹	-	-	1,179	788
	<u>-</u>	<u>-</u>	<u>1,179</u>	<u>788</u>

13 Debtors

	2025	2024
	£	£
Trade debtors	5,615	8,552
Prepayments and accrued income	9,669	9,698
	<u>15,284</u>	<u>18,250</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,376	2,218
Accruals	4,085	5,702
Deferred Income - Restricted funds	37,075	71,533
Other creditors	1,732	1,489
	<u>47,268</u>	<u>80,942</u>

15 Loans to trustees included in debtors

There are no loans to Trustees included in debtors

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

16 Guarantees made by the charity on behalf of trustees

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

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

17 Income and Expenditure account summary

	2025 £	2024 £
At 1 April 2024	129,969	151,512
Surplus after tax for the year	49,852	(21,543)
At 31 March 2025	179,821	129,969

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

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	5,595	-	-	5,595
Current Assets	113,429		108,061	221,490
Current Liabilities	(47,265)	-	-	(47,265)
	71,759	-	108,061	179,820
At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	7,963	-	-	7,963
Current Assets	111,204	-	91,746	202,950
Current Liabilities	(80,944)	-	-	(80,944)
	38,223	-	91,746	129,969

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

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

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 21 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	38,223	33,536	-	71,759
Total unrestricted and designated funds	38,223	33,536	-	71,759
Restricted funds:-				
Seed Fund	1,368	(1,368)	-	-
Household Support	18,379	(18,379)	-	-
Sundry other funds	71,999	36,062	-	108,061
Total restricted funds	91,746	16,315	-	108,061
Total charity funds	129,969	49,851	-	179,820

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	159,921	(126,385)	-	33,536
Restricted funds:-				
Community Fund	2,667	(2,667)	-	-
John Moores Foundation	12,000	(12,000)	-	-
Garfield Weston	20,000	(20,000)	-	-
BRIS	65,035	(65,035)	-	-
The Steve Morgan Foundation	36,118	(36,118)	-	-
Henry Smith Foundation	31,600	(31,600)	-	-
Holiday Activity Fund	27,751	(27,751)	-	-
Access Foundation	17,599	(17,599)	-	-
Household Support	37,069	(55,448)	-	(18,379)
Sundry other funds	72,767	(38,073)	-	34,694
	482,527	(432,676)	-	49,851

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

North Birkenhead Development Trust Limited

Notes to the Accounts for the year ended 31 March 2025

22 The purposes for which the funds as

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.

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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 2025 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
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	11,087	-	11,087	3,384
Other donations	2,000	-	2,000	1,800
Total donations and gifts from individuals	13,087	-	13,087	5,184
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	13,087	-	13,087	5,184

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
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	18,368	-	18,368	19,456
Total Primary purpose and ancillary trading	18,368	-	18,368	19,456

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Performance related grants from non public bodies to fund charitable activities				
Holiday Activity Fund	-	27,751	27,751	47,452
Seed Fund	-	5,514	5,514	5,917
Household Support	-	37,069	37,069	34,125
John Moores Foundation	-	12,000	12,000	-
Awards for All Marketplace	406	-	406	406
BRIS	-	65,035	65,035	60,007
Access Foundation	-	17,599	17,599	2,200
Henry Smith Foundation	-	31,600	31,600	-
Community Fund	-	2,667	2,667	1,000
Lifelong learning (Multiply)	-	3,114	3,114	10,200
Sundry other funds	4,580	64,139	68,719	11,908
The Steve Morgan Foundation	-	36,118	36,118	24,079
Garfield Weston	-	20,000	20,000	10,000
Total performance related grants from non public bodies	4,986	322,606	327,592	207,294

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
	2024	2024	2024
	£	£	£
Prior Year	159,822	47,472	207,294

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£

Total Charitable income from funders:-

Current year - income from funders	4,986	322,606	327,592	207,294
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Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year - Income from funders	159,822	47,472	207,294	

26 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total income from charitable trading	18,368	-	18,368	19,456
Income from funders	4,986	322,606	327,592	207,294
Total from charitable activities	23,354	322,606	345,960	226,750

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Total income from charitable trading	19,456	-	19,456	
Income from funders	159,822	47,472	207,294	
	179,278	47,472	226,750	

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 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
		2025	2025	2025	2024
		£	£	£	£
Property Rental Income		121,443	-	121,443	116,264
Bank Interest Receivable		2,037	-	2,037	1,850
Total investment income	A4	123,480	-	123,480	118,114

28 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		-	147,595	147,595	140,519
Defined contribution pension costs - charitable activities		10,056	-	10,056	9,757
Travel and Subsistence - Charitable Activities		1,755	-	1,755	1,427
Activity costs		14,422	101,599	116,021	88,053
Licences		2,352	-	2,352	1,538
Total direct spending	B2a	28,585	249,194	277,779	241,294

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

29 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Current Year				
Costs of ancillary trading to benefit beneficiaries - Including movement in stock for ancillary trading	30,380	-	30,380	30,494
Total charitable trading costs B2b	30,380	-	30,380	30,494
All the expenditure in the prior year was unrestricted.				
	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year				
Costs of ancillary trading to benefit beneficiaries - Including movement in	29,969	525	30,494	
Total charitable trading costs B2b	29,969	525	30,494	

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

30 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Premises Expenses</i>				
Utility costs	16,802	45,000	61,802	44,728
Cleaning and waste management	25,298	-	25,298	17,391
Premises repairs, renewals and maintenance	570	12,097	12,667	14,654
Other Premises Costs	287	-	287	208
<i>Administrative overheads</i>				
Telephone, fax and internet	8,357	-	8,357	7,290
Postage	3	-	3	1
Stationery and printing	1,906	-	1,906	1,402
Membership subscriptions	1,173	-	1,173	338
Hire of equipment	662	-	662	767
Insurance	5,790	-	5,790	5,488
As detailed in Note 31	2,534	-	2,534	2,534
Other legal and professional	1,215	-	1,215	1,833
Payroll fees	344	-	344	176
<i>Financial costs</i>				
Bank charges	111	-	111	147
Depreciation & Amortisation in total for	2,368	-	2,368	2,846
Support costs before reallocation	67,420	57,097	124,517	99,803
Total support costs - Current Year	67,420	57,097	124,517	99,803
The basis of allocation of costs between activities is described under accounting policies				-
				-
				-
<i>Prior Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds	
	2025	2025	2024	
	£	£	£	
<i>Administrative overheads</i>				
<i>Financial costs</i>				
Depreciation & Amortisation in total for	2,507	339	2,846	
Support costs before reallocation	99,464	339	99,803	

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Total support costs - Prior Year	<u>99,464</u>	<u>339</u>	<u>99,803</u>
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The basis of allocation of costs between activities is described under accounting policies

North Birkenhead Development Trust Limited

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

31 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Fees paid to the examiner's firm	2,534	-	2,534	2,534
Total additional fees included in support costs at Note 30	2,534	-	2,534	2,534

All the expenditure in the prior year was unrestricted.

Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
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32 Total Charitable expenditure

Current Year

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	28,585	249,194	277,779	241,294
Total charitable trading costs	B2b	30,380	-	30,380	30,494
Total support costs	B2d	67,420	57,097	124,517	99,803
Total charitable expenditure	B2	126,385	306,291	432,676	371,591

Prior Year

		Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	241,294	-	241,294
Total charitable trading costs	B2b	29,969	525	30,494
Total support costs	B2d	99,464	339	99,803
Total charitable expenditure	B2	370,727	864	371,591