

Registered number
05834940

WIRRAL 3LS
Report and Accounts
30 June 2025

WIRRAL 3LS
Company Information

Directors/Trustees

John Oxton - Chair
Carol Hart - Treasurer
Gillian Bolt
Ann Massey
Tim Parrott
Denise Wilson - resigned 6/5/2025
Adelma Maddox

Secretary

Andrew Green

Accountants

Ashville Henderson
15B Broadway
Higher Bebington
Wirral
CH63 5ND

Bankers

Handelsbanken
4th Floor
10 Duke Street
Liverpool
L1 5AS

Registered office

Bebington Civic Centre
Civic Way
Bebington, Wirral
CH63 7PN

Registered number

Company: 05834940
Charity: 1115170

WIRRAL 3LS

MESSAGE FROM THE CHAIR OF WIRRAL 3LS FOR THE YEAR ENDED 30 JUNE 2025

Last year we were able to report that the charity is well run and financially sound. This remains the case. However, this charity is entirely self-funded. Our members provide our income and there are worrying signs membership numbers are falling. People are not returning when their course ends. Unless we can halt this slow decline, we face a future of diminishing income and an increased reliance on reserves to keep the charity functioning. If these trends continue, then there is only one result – the charity slowly fails.

No-one wants this to happen, and we have been taking steps to try and prevent it. This year our people (employees, trustees and volunteers) have worked incredibly hard, not just to keep the day-to-day stuff going, but to find new ways of working, new courses, new sites and ways of generating income and increasing membership.

To this end we held an open day on 21st July. This was a combined effort by staff, trustees, volunteers and tutors who gave up their time on the day and made it a great success. As a direct result 90 people either renewed memberships or became members for the first time. This is a good start at turning things around, but we need to do more.

We need to make it easier for people to do business with us. To that end, we are currently meeting with software development companies with a view to improving our online presence. We are planning a website that will enable people to book courses and enrol as members and join courses via the internet. This will reduce the amount of footfall into the office during busy periods; however, we still plan to offer enrolment in person for those who don't operate online. We will also have more flexibility when designing new courses.

During this year we have trialled holding an education event away from the centre in other parts of the Wirral. Success was mixed, but we will try again and experiment with topics and venues.

Wirral3LS isn't just about classroom activities. Another of this year's success stories has been our varied programme of social events. Our monthly talks are always very well attended, with coach trips selling out, and cultural trips and visits to restaurants also popular. If you haven't joined us on any of our events, do come along, you'll be made very welcome. In addition, our excellent 3LS choir has had another exceptional and very busy year entertaining various audiences across the Wirral. The therapeutic benefits of singing in company are well known, so please come along and join in.

Wirral 3LS is an excellent organisation that brings great benefits to its members and their communities. At the core of this organisation is the work performed by our volunteers and trustees. Most of this effort goes unseen, but without it the charity will fold. If you think you can spare a couple of hours a week then please let David in the office know. It's a relatively small amount of time but it generates a large amount of benefit for our charity and is also a great way to meet new friends. That's what I have discovered.



JOHN OXTON, Chair of Trustees

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The trustees are pleased to present their annual report for the 12 months ended 30 June 2025.

OBJECTIVES AND ACTIVITIES

The principal aims and objectives of the charity are:

1. To advance the education of mature persons on the Wirral Peninsula (The Wirral) particularly those who have attained the age of 50 years.
2. To provide or assist in the provision, in the interests of social welfare, of opportunities for recreation or other leisure time occupation for the people who have need of such opportunities with the aim of improving the conditions of life of such persons.

Public Benefit

When planning and programming activities for the local residents of the Wirral, the Trustees of Wirral 3Ls are mindful of the Charity Commissions guidelines on Public Benefit.

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the Charity continues to breakeven despite increasing costs whilst maintaining fee levels for members.

Regrettably we have to report reduced learner numbers this year coupled with declining membership.

The annual paying membership for 2025 was 836 (2024: 873) which was a 4% reduction on the previous year and very much reduced from pre-covid days. The number of new members, joining in the year, fell significantly to 202 (2024: 221). We ran 161 courses (2024: 167) with 2,135 learners (2024: 2,269), a fall of 4% and 6% respectively. We are putting in significant effort to turn this decline around.

A review identified that the numbers of courses we offer has declined by 25% since 2019. This has been a reflection of a fall in demand and the need to only run courses that are viable. We have plans to increase the variety of courses we offer next year to see if that pushes up membership.

The Marketing sub-committee were able to implement several different strategies resulting in a significantly enhanced 3Ls presence at Events and in the community. A very successful Open Day was held at the end of the final term to bolster Autumn 2025 enrolment.

An outreach event was held in Wallasey to try and widen our geographical coverage. It received some support but although the venue was good it may be that the summer weather affected people's willingness to attend an indoor event. The Trustees are considering a second event possibly in the Autumn Term.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

A series of strategy meetings were held in 2024, from which a number of workstreams were identified to help increase membership numbers and improve our offering. This resulted in the decision, in May 2025, to commission the build of a new website and on-line booking system, whilst still retaining the ability to enrol in person at the office. An Invitation to Tender has been published with the assistance of an independent IT Consultant.

We are pleased to report that events are once more proving to be very popular. Events in 2025 ranged from talks, meals, a river cruise and visits to gardens, attractions and exhibitions, most local but some involving short coach trips.

We are very grateful for the continued loyalty of our Trustees, staff, volunteers, members, tutors, Victoria Hall, and Wirral Borough Council (WBC). Thanks also to retiring trustee Denise Wilson.

During the year we invested £2,818 in new PC's and Projectors

As we start the next financial year, we can report that our learner numbers for the Autumn term 2025 are well ahead of Autumn 2024 and we expect to more than breakeven, which is going to allow us to invest in our systems.

FINANCIAL REVIEW

Income for the year totalled £194,528 (2024: £200,420). Expenditure for the year totalled £192,217 (2024: £196,111).

The year resulted in a trading surplus after depreciation of £2,311 (2024: profit £4,309).

Our focus each year is to ensure that every course covers its direct costs and wherever possible for each of them to contribute towards the normal costs of overheads which for the last twelve-month period were approximately £65,000 (ignoring exceptionals). Our goal is to breakeven.

Despite the expectation of rising costs in 2025 we decided, once again, not to increase the cost of course fees, beyond the increased 2021 level. We are pleased to report that this did deliver breakeven for the year.

We continued to receive a charity discount from Wirral Borough Council (WBC), against the full cost of the room hire fees at BCC, which allows us to charge lower course fees and for which we and our members are very grateful

As at 30th June 2025 the charitable company's net assets stood at £101,923 (2024: £99,612). £2,818 was invested in fixed assets (2024: £6,252).

WIRRAL 3LS
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

RESERVES POLICY

In accordance with Charity Commission guidance the Charity had a reserves policy which was reviewed in April 2021 in the light of experience from the COVID 19 pandemic. This was reconfirmed in April 2024.

The reserves policy is established in order that services to the membership can be provided on a continuing basis and without disruption. The Charity is entirely dependent on fees for membership, courses and events. It does not appeal to the general public for charitable donations but does encourage members to gift aid their membership.

The free reserves are necessary to cover our working capital (natural timing of cashflows), the additional costs of unforeseen events such as loss of staff or volunteers, costs of staff redundancy in the event of winding up, uncertainty over whether courses will make a contribution to the costs of overheads or even breakeven and, in recent years, the impact from potential shutdown of the premises from pandemic or building issues when all sources of income will cease.

Since April 2021 the Charity has been operating under a policy to maintain "free reserves" of 12 months overhead costs (Support & Governance expenditure), which are estimated to be £65,000 per annum. This could, for example, allow the Charity to manage a 12-month shutdown. A further sum of £15,000 had been set aside, in 2024, to cover un-anticipated but possible increase in courses room hire fees. The Trustees have since discussed the unlikelihood of this and have instead decided to commit to spending a similar sum on a new Website and Online course booking system. This is considered essential spend to support the long-term success of the Charity.

Reserves are closely monitored and breakeven is conducted on all courses in the year, the goal being to prevent any reduction in reserves.

As at 30th June 2025 the Free Reserves stood at £78,392 (2024; £92,095), after deducting the commitment to spend up to £15,000 referred to above. This is equivalent to 14.5 months operating costs (2025; 14.2) which is more than our target of 12 months.

INVESTMENT POLICY

The Trustees have the power to arrange for investments or other property of the Charity to be held in the name of a nominee company acting under the control of the Trustees or of a financial expert acting under their instructions, and to pay any reasonable fee required.

Cash is only held with recognised Banks covered by the Financial Services compensation scheme (FSCS) which protects deposits up to £85,000.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

VOLUNTEERS

Wirral 3LS only employs two paid office staff and is heavily dependent on volunteer staff to handle the day-to-day administration of the organisation. The search for new volunteers, with the required customer service and computer skills, to ease the workload will continue. We had 19 (including 6 Trustees) (2024; 23) volunteers in the year who made a very valuable contribution to the charity.

Recruitment to the various Committees and ultimately to the Board of Trustees continues to be actively pursued. Following the retirement of a Trustee in May 2025 the Charity is at an historically low level, with just six trustees. Three potential new Trustees, two of whom are Tutors, are currently observing Committee meetings to determine whether they are happy to serve and are a good fit.

To maintain a balance in the composition of the Board, members are actively encouraged to step forward and support the work of the Charity.

PLANS FOR FUTURE PERIODS

Courses

Courses in 2025/26 are being run in the same two locations, namely Bebington Civic Centre (BCC) and Victoria Hall, Higher Bebington. We are following Health & Safety policies set by WBC on the numbers of people allowed in each room in BCC.

The running costs for our courses continue to increase as have our overheads. Despite this and in recognition of the modest "normal operating surplus" made in 2025 we have once more maintained the prices charged for courses and membership. The Trustees are keen to keep these at an affordable level wherever possible.

We have been successful in recruiting several new tutors covering some new subjects: Belinda Thompson (Yoga), Jacqui Croft (Tai Chi), Joanne Backhouse (Egypt), Andy Lambie & Nif Wilkinson (Gardening), Kate O'Leary & Lesley Davenport (Literature)

Membership numbers are on the rise again following a successful Open Day held in July 2025. Based on the results for the Autumn Term 2025 we expect to breakeven this year.

During the year we expect to deliver a new website and online booking system.

Social Events

Our plans for 2025/26 are well developed and include monthly talks, regular restaurant visits, coach trips. Members suggestions are always welcome.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

GOVERNING DOCUMENT

The organisation, which is a registered charity and company limited by guarantee, was incorporated on 1st June 2006. The governing document is the company's Memorandum and Articles of Association. Every member of the charitable company undertakes to contribute to the assets of the company, in the event of being wound up while he or she is a member or within one year of ceasing to be a member such amount as may be required, not exceeding £10.

MEMBERSHIP, TRUSTEES AND GOVERNANCE

Membership of the charitable company is normally open to any individual or organisation interested in promoting the Objects, who applies in the form required by the Trustees, is approved by the Trustees, and signs the register of members or consents in writing to become a member either personally or (in the case of an organisation) through an organised representative.

Trustees are appointed at AGM and must comprise a minimum of 3 maximum 15 individuals. One third of Trustees retire by rotation at each AGM. Trustees can offer themselves for re-election for four consecutive terms of office. The Trustees may at any time co-opt individuals, up to the maximum number, to become Trustees at the next AGM.

Trustee meetings are held a minimum four times a year. In addition there are a number of sub-committees specialising in certain functions such as HR, Social Events, Marketing, Finance, Strategy. At least one member of each sub-committee must be a Trustee.

RISK MANAGEMENT

The Board of Trustees has completed an up-to-date Risk Register using the Charity Commission recommended template. In most cases systems were already in place to minimise these risks but a number of improvements were identified. This risk review identified the need for improved IT systems and security and a strategy review. A series of strategy meetings were held in 2024 to identify areas for improvement.

The Charity Commission checklist covering "Internal financial controls for charities" has also been completed. All legal requirements have been met and consideration given to operating within best practice recommendations.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; - make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Charities Act . They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that .

The Report was approved by the Board on 4 December 2025

John Oxtan



Trustee

WIRRAL 3LS

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charitable company for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Finnegan BA ACA
Ashville Henderson
15B Broadway
Higher Bebington
Wirral
CH63 5ND

4 December 2025

WIRRAL 3LS**Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 30 June 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments					
Donations and legacies	2	2,234	-	2,234	2,203
Charitable activities	3	187,170	-	187,170	194,281
Investments	4	4,866	-	4,866	3,693
Other income	5	258	-	258	243
Total Incoming Resources		194,528	-	194,528	200,420
Expenditure					
Charitable activities	6	189,720	-	189,720	189,803
Governance costs	7	2,497	-	2,497	6,308
		192,217	-	192,217	196,111
Net (outgoing)/incoming resources		2,311	-	2,311	4,309
Total funds brought forward		99,612	-	99,612	95,303
Transfers					
Total funds carried forward		101,923	-	101,923	99,612

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

WIRRAL 3LS**Registered number:** 05834940**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	8,531	7,517
Current assets			
Debtors	10	9,082	9,097
Cash at bank and in hand		116,860	133,517
		<u>125,942</u>	<u>142,614</u>
Creditors: amounts falling due within one year	11	(32,550)	(50,519)
Net current assets		<u>93,392</u>	<u>92,095</u>
Net assets		<u>101,923</u>	<u>99,612</u>
Funds			
Unrestricted Fund		101,923	99,612
Restricted fund		-	-
Total funds		<u>101,923</u>	<u>99,612</u>

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 accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Carol Hart

Trustee

Approved by the board on 4 December 2025

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historic cost convention, and in accordance with the Charities SORP (FRS102), applicable accounting standards and the Companies Act.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that there are sufficient funds to allow them to continue operating for the next 12 months, although the Covid-19 pandemic has put significant financial pressures on the charity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Computer software	20% straight line
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Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis

Income from charitable activities including course fees is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Fees paid in advance for the summer term courses which end in mid July are recognised as income.

Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources. Direct costs relating to the Summer term which ends mid July have been recognised as expenditure within the year.

Funds

Unrestricted funds are incoming resources available for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria are charged to the fund

Designated funds are unrestricted funds earmarked for particular purposes.

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2025

2 Donations and Legacies

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Donations	14	-	14	5
Gift Aid	2,220	-	2,220	2,198
	<u>2,234</u>	<u>-</u>	<u>2,234</u>	<u>2,203</u>

3 Income from Charitable Activities

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Course fees	163,829	-	163,829	170,540
Membership fees	12,541	-	12,541	13,090
Social Events	6,976	-	6,976	8,257
Choir Events	3,821	-	3,821	2,374
Monthly Walk	3	-	3	20
	<u>187,170</u>	<u>-</u>	<u>187,170</u>	<u>194,281</u>

4 Investment Income

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Bank interest	4,866	-	4,866	3,693

5 Other Income

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Refreshments	120	-	120	108
Photocopying	138	-	138	135
	<u>258</u>	<u>-</u>	<u>258</u>	<u>243</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2025

6 Direct Charitable Expenditure

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Direct costs				
Advertising	1,394	-	1,394	1,539
Printing	5,479	-	5,479	5,425
Postage	1,640	-	1,640	1,072
Social Events	5,364	-	5,364	5,715
Choir Events	1,226	-	1,226	1,887
Tutor Fees	84,368	-	84,368	86,180
Room Hire	25,153	-	25,153	25,930
Refreshments	1,500	-	1,500	1,464
	<u>126,124</u>	<u>-</u>	<u>126,124</u>	<u>129,212</u>
Support costs				
Photocopier	1,750	-	1,750	1,748
Salaries	44,360	-	44,360	43,393
Training	50	-	50	-
Travel	20	-	20	14
Office rent	9,108	-	9,108	8,055
Telephone	1,428	-	1,428	1,297
Repairs	170	-	170	-
Computer maintenance and software	2,189	-	2,189	1,563
Stationery	351	-	351	403
Insurance	893	-	893	859
Equipment	275	-	275	298
Bank charges	2,813	-	2,813	2,499
Sundry expenses	189	-	189	462
	<u>63,596</u>	<u>-</u>	<u>63,596</u>	<u>60,591</u>
Total Direct Charitable Expenditure	<u>189,720</u>	<u>-</u>	<u>189,720</u>	<u>189,803</u>

7 Governance Costs

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Accountancy	625	-	625	600
Professional fees	69	-	69	4,993
Depreciation	1,803	-	1,803	715
	<u>2,497</u>	<u>-</u>	<u>2,497</u>	<u>6,308</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2025

8 Staff Costs and Employees

	2025	2024
	£	£
Wages and salaries	44,360	43,393
	<u>44,360</u>	<u>43,393</u>
	2025	2024
	number	number
Average number of persons employed by the company		
Charitable Activities	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

No employee earned more than £60,000 during the year.

9 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2024	16,966
Additions	2,817
Disposals	<u>(1,125)</u>
At 30 June 2025	<u>18,658</u>
Depreciation	
At 1 July 2024	9,449
Charge for the year	1,803
On disposals	<u>(1,125)</u>
At 30 June 2025	<u>10,127</u>
Net book value	
At 30 June 2025	<u>8,531</u>
At 30 June 2024	<u>7,517</u>

10 Debtors	2025	2024
	£	£
Other debtors	<u>9,082</u>	<u>9,097</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2025

11 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	13,284	13,695
Other creditors	19,266	36,824
	<u>32,550</u>	<u>50,519</u>

12 Movement in Funds	2025	2025	2025	2,024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Balance at 1 July 2024	99,612	-	99,612	95,303
Income	194,528	-	194,528	200,420
Expenditure	(192,217)	-	(192,217)	(196,111)
Transfers between funds	-	-	-	-
Balance at 30 June 2025	<u>101,923</u>	<u>-</u>	<u>101,923</u>	<u>99,612</u>

13 Other information

WIRRAL 3LS is a charitable company limited by guarantee and incorporated in England. Its registered office is: Bebington Civic Centre, Civic Way, Bebington, Wirral, CH63 7PN

14 Related Party Disclosures

The Trustees have undertaken to contribute an amount not exceeding £10 towards meeting the charity's liabilities in the event of it being wound up.

The Charity's Trustees were not paid during the year.

No Trustee received any emolument or payment for any professional or other services.

15 Controlling Entity

The Charity is controlled by the Trustees who are all directors of the company

WIRRAL 3LS**Detailed profit and loss account
for the year ended 30 June 2025***This schedule does not form part of the statutory accounts*

	2025	2024
	£	£
Sales		
Donations	14	5
Gift Aid Donation	2,220	2,198
Course Fees	163,829	170,540
Membership Fees	12,541	13,090
Refreshments	120	108
Social Events	6,976	8,257
Choir Events	3,821	2,374
Monthly Walks	3	20
Photocopying	138	135
	<u>189,662</u>	<u>196,727</u>
Administrative expenses		
Employee costs:		
Wages and salaries	44,360	43,393
Staff training and welfare	50	-
Travel and subsistence	20	14
	<u>44,430</u>	<u>43,407</u>
Premises costs:		
Rent	9,108	8,055
Photocopier	1,750	1,748
	<u>10,858</u>	<u>9,803</u>
General administrative expenses:		
Telephone and fax	1,428	1,297
Postage	1,640	1,072
Stationery and printing	5,830	5,828
Bank charges	2,813	2,499
Insurance	893	859
Equipment expensed	275	298
Software	2,189	1,563
Repairs and maintenance	170	-
Depreciation	1,803	715
Sundry expenses	189	462
Social Events	5,364	5,715
Choir Events	1,226	1,887
Tutor fees	84,368	86,180
Room Hire	25,153	25,930
Refreshments	1,500	1,464
	<u>134,841</u>	<u>135,769</u>
Legal and professional costs:		
Accountancy fees	625	600
Advertising and PR	1,394	1,539
Other legal and professional	69	4,993
	<u>2,088</u>	<u>7,132</u>
	<u>192,217</u>	<u>196,111</u>