# JAMES BULGER MEMORIAL TRUST LIMITED

England & Wales · Charity number 1141125

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 07437397 |
| **Registered** | 2011-04-04 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Suite 134<br>North Mersey Business Centre<br>Woodward Road |
| **Phone** | 01515469508 |
| **Email** | hello@forjames.org |
| **Website** | www.forjames.org |

## Activities

**Objects:** THE CHARITY'S OBJECTS ARE SPECIFCALLY RESTRICTED TO THE FOLLOWING:TO BENEFIT AND SUPPORT YOUNG PEOPLE WHO ARE DISADVANTAGED BY REASON OF HAVING BECOME THE VICTIMS OF CRIME, HATRED OR BULLYING.TO REWARD THOSE WHO ARE JUDGED TO HAVE SHOWN EXEMPLARY CONDUCT, MAKING A POSITIVE CONTRIBUTION TO THE WELFARE OF OTHERS,OR SOCIETY IN GENERAL.TO DO SO BY PROVIDING COST-FREE TRAVEL AND HOLLIDAY ACCOMMODATION FOR SUCH CHILDREN AND THEIR FAMILIES;ALONG WITH A RANGE OF OTHER TANGIBILE REWARDS,AS DEEMED APPROPRIATE BY THE TRUSTEES OR THEIR APPOINTED REPRESENTATIVES,AND TO SUPPORT OTHER ORGANISATIONS BENEFITING CHILDREN IN SIMILAR CIRCUMSTANCES,AS DEEMED APPROPRIATE BY THE TRUSTEES.

**Activities:** The principal objects and activities of the charity are the provision of resources and facilities that benefit and support young people who are disadvantaged by reason of having become the victims of crime or bereavement and to reward those who are judged to have shown exemplary conduct making a positive contribution to sick or disabled relatives or to the welfare of others or society in general.

 

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Accommodation/housing, Recreation
- **Who:** Children/young People, Other Defined Groups

## Geography

- Cheshire West & Chester
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-11-30 | £47,188 | £71,247 | - | - |
| 2023-11-30 | £75,072 | £65,502 | - | - |
| 2022-11-30 | £53,679 | £57,000 | - | - |
| 2021-11-30 | £66,890 | £55,759 | - | - |
| 2020-11-30 | £52,464 | £42,787 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Kym Morris** | Chair | 2020-08-01 |
| DENISE FERGUS | | 2013-01-31 |
| Steve Morris | | 2025-04-01 |
| Tony O'Brien | | 2015-05-01 |

# Accounts

Company Registration Number 07437397

# JAMES BULGER MEMORIAL TRUST LIMITED

## ACCOUNTS
## FOR THE YEAR ENDING
## 30 NOVEMBER 2024

## REGISTERED CHARITY NUMBER 1141125

EDWARDS ACCOUNTANCY SERVICES LIMITED
ROCKFIELD HOUSE
GALE ROAD
LIVERPOOL
L33 7YE

# JAMES BULGER MEMORIAL TRUST LIMITED
# FINANCIAL STATEMENTS
# FOR THE YEAR ENDING 30 NOVEMBER 2024

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JAMES BULGER MEMORIAL TRUST LIMITED

# REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDING 30 NOVEMBER 2024

| | |
|---|---|
| **Trustees;** | Mr PG Currie<br>Mr D Fergus<br>Ms K Darby<br>Mr A O'Brien |
| **Secretary;** | Ms K Darby |
| **Registered Office;** | Suite 34<br>North Mersey Business Centre<br>Woodward Road<br>Knowsley Ind Est<br>Liverpool<br>L33 7UY |
| **Registered charity number;** | 1141125 |
| **Company Number;** | 07437397 |
| **Accountants;** | Edwards Accountancy Services Limited<br>Rockfield House<br>Gale Road<br>Liverpool<br>L33 7YE |

# JAMES BULGER MEMORIAL TRUST LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)
## FOR THE YEAR ENDING 30 NOVEMBER 2024

The trustees who are also directors of the charity for the purpose of the Companies act 2006, present their report with the financial statements of the charity for the year ending 30 November 2024

**Objectives and activities**

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. Advice from the local organisation has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

The principal objects and activities of the charitable company in the period under review were focused on the provision of resources and facilities that benefit and support young people:

- Who are disadvantaged by reason of having become the victims of crime, racial hate or bullying.
- Who have shown exemplary conduct, making a positive contribution to welfare of others or society in general.
- Who have suffered personal bereavement or are deemed to be a carer or parent or sibling.
- By protecting the safety of children and young adults through an informal education programme centred around raising awareness of societal dangers.

Toward achieving these objectives, the charity operates a number of initiatives: a stranger danger education programme; safety and protection awareness campaigns for social networking and a quality holiday home that provides a facility to benefit and support appropriately identified young people, their families and carers with respite.

The charity runs on donations via the public and creating their own events.

- Black Tie & Tiara Ball.
- Swim with Sharks.
- Skydive for James.
- Spare a present for Christmas.
- Kidsfest.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

<u>Plans for the future periods</u>

The James Bulger Memorial Trust Limited will be organising all events above in the forthcoming year

The use of holiday/respite home.

JAMES BULGER MEMORIAL TRUST LIMITED

TRUSTEES REPORT (continued)
FOR THE YEAR ENDING 30 NOVEMBER 2024

**Financial review**

The Financial activities for the period and financial position of the charitable company are shown in the annexed financial statements.

Gross income from all sources this year totalled **£47188**

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**Structure. Governance and Management**

The James Bulger Memorial Trust Limited is managed by the board of trustees. The Trustees are familiar with the practice work of the charity and are encouraged to attend regular training, feedback and update sessions. The trustee meet formally on a quarterly basis via email/zoom and are responsible for the strategic direction and policy of the charity. There is a shared responsibility for ensuring that the charity delivers the service specified, that the key performance indicators are met and that the charity continues to develop working practices in line with good practice.

The organisation is a charitable company limited by guarantee, incorporated on 11 November 2010 and registered as a charity on 04 April 2011. The governing instruments under which the charitable company operates compromise the Memorandum and Articles of Association together with the policies made from time to time by the Trustees.

Mr PG Currie
Mr D Fergus
Ms K Darby
Mr A O'Brien

Approved by order of the board of trustees on 26 August 2025 and signed on its behalf by:

**Ms D Fergus**

Dated 26 August 2025

## JAMES BULGER MEMORIAL TRUST LIMITED
## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

I report to the trustees on my examination of the financial statements of James Bulger Memorial Trust Limited (the charity) for the year ended 30 November 2024

**Responsibilities and basis of report**
As the trustees of the charity (and its directors for the purpose of the company law) you are responsible of the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the financial statements of the charity are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records where not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the section 396 of the 2006 Act 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: or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and |republic of Ireland (FRS 102.)

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.

Edwards Accountancy Services Ltd
Malcolm Edwards FMAAT

## JAMES BULGER MEMORIAL TRUST LIMITED
## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDING 30 NOVEMBER 2024

| | Notes | Unrestricted funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Incoming resources:** | | | | | | | |
| Donations / Legacies | | 28194 | 0 | 28194 | 42214 | 0 | 42214 |
| Charitable Activities | | 2500 | 0 | 2500 | 5719 | 0 | 5719 |
| Other Trading Activities | 3 | 16494 | 0 | 16494 | 27139 | 0 | 27139 |
| **Total incoming resources** | | 47188 | 0 | 47188 | 75072 | 0 | 75072 |
| **Resources expended:** | | | | | | | |
| **Cost of charitable activities** | | 18105 | 0 | 18105 | 18770 | 0 | 18770 |
| **Other resources expended** | | 53142 | 0 | 53142 | 46732 | 0 | 46732 |
| **Total resources expended** | | 71247 | 0 | 71247 | 65502 | 0 | 65502 |
| **Net outgoing resources for the year** | | | | | | | |
| **Transfer between funds** | | -24059 | 0 | -24059 | 9570 | 0 | 9570 |
| **Fund Balance at 1st December 2023** | | 159362 | 73074 | 232436 | 149792 | 73074 | 222866 |
| **Fund Balance at 30th November 2024** | | 135303 | 73074 | 208377 | 159362 | 73074 | 232436 |

The statement of financial activities includes all gains and losses recognised in this year.

All income and expenditure derive from continuing activities.

The statement of finaincial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## JAMES BULGER MEMORIAL TRUST LIMITED

### BALANCE SHEET
### AS AT 30 NOVEMBER 2024

| | | 2024 | | 2023 | |
|---|---|---|---|---|---|
| | Notes | £ | £ | £ | £ |
| **Fixed Assets** | | | | | |
| Tangible Assets | 6 | | 128607 | | 130900 |
| **Current Assets** | | | | | |
| Debtors | 7 | 0 | | 5019 | |
| Cash at bank and in Hand | | 82473 | | 98817 | |
| | | 82473 | | 103836 | |
| **Creditors; amounts falling due within one year** | 8 | 2703 | 79770 | 2300 | 101536 |
| **Total net assets** | | | 208377 | | 232436 |
| **Income Funds** | | | | | |
| Restricted funds | | | 73074 | | 73074 |
| Unrestricted funds | | | 135303 | | 159362 |
| **Total Funds** | | | 208377 | | 232436 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year end 30 November 2024.

The trustees acknowledge their responsabilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true fair view of the state of affairs of the company as at the end of the financial year and of its income resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far applicable to the company.

The members have not requires the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

Approved by the Trustees on 26 August 2025 and signed on their behalf by:

Ms D Fergus
Trustee

**Company registration no 07437397**

JAMES BULGER MEMORIAL TRUST LIMITED

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDING 30 NOVEMBER 2024

## 1 ACCOUNTING POLICIES

### Charity Information

James Bulger Memorial Trust Limited is a private limited company by guarantee incorporated in England and Wales. The registered office is Suite34, North Mersey Business Centre, Woodward Road, Knowsley Ind Estate, Liverpool, Merseyside, L33 7UY, United Kingdom.

### 1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Effective 01January 2015) Financial Reporting 102' The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The Financial Statements have been prepared under the historical cost convention.

The Financial Statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments as fair value., The principal accounting policies adopted are set out below.

### 1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income is stated at the gross amount.

### 1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### 1.5 Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net or depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

| | |
|---|---|
| Leasehold improvements | 20% on reducing balance. |
| Fixture and fittings | 20% on cost |
| New Lodge | 2% on reducing balance. |

Donated assets are presented at valuation.

### 1.6 Retirement Benefit

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3 OTHER TRADING ACTIVITIES

| | 2024 Unrestricted Funds £ | 2023 Unrestricted Funds £ |
|---|---|---|
| **Events (BTTB Auction 2024)** | 15733 | 27139 |
| **Sponsorships** | 0 | 0 |
| Other trading activities | 15733 | 27139 |

## 4 CREDITORS – amount due within one year

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade Creditors | 403 | 0 |
| Other Creditors | 500 | 500 |
| Accruals and deferred Income | 1800 | 1800 |
| | 2703 | 2300 |

## 5 TRUSTEES REMUNARATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023

**Trustee Expenses**
There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023

## 6 EMPLOYEES

**Number of |Employees**
The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| | 1 | 1 |

| Employment Costs | 2024 £ | 2023 £ |
|---|---|---|
| Wages and salaries | 34797 | 28859 |
| Other pension costs | 0 | 0 |
| | 34797 | 28859 |

## 7 TANGIBLE FIXED ASSETS

| | Leasehold Improvements £ | Fixture & Fittings £ | Caravan £ | New Lodge £ | Total £ |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| As at 1 December 2023 | 26845 | 3754 | 30000 | 111250 | 171849 |
| As at 30 November 2024 | 26845 | 3754 | 30000 | 111250 | 171849 |
| **Depreciation** | | | | | |
| As at 1 December 2023 | 25313 | 3754 | 0 | 11882 | 40949 |
| Depreciation for the year | 306 | 0 | 0 | 1987 | 2293 |
| As at 30 November 2024 | 25619 | 3754 | 0 | 13869 | 43242 |
| **Net Book Value** | | | | | |
| As at 30 November 2024 | 1226 | 0 | 30000 | 97381 | 128607 |
| As at 1 December 2023 | 1532 | 0 | 30000 | 99368 | 130900 |

## 8 DEBTORS

| Amount falling in one-year | 2024 £ | 2023 £ |
|---|---|---|
| Other Debtors | 0 | 5019 |

## 9 SUMMARY OF FUNDS (restricted)

| | Balance Brought Forward £ | Incoming Resources £ | Transfer of Funds £ | Resources Expended £ | Balance Carried Forward £ |
|---|---|---|---|---|---|
| New Lodge | 39337 | 0 | 0 | 0 | 39337 |
| Caravan | 35838 | 0 | 0 | 0 | 35838 |
| | 73074 | 0 | 0 | 0 | 73074 |

## 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2024 Unrestricted Funds £ | 2024 Restricted Funds £ | 2024 Total Funds £ | 2023 Total Funds £ |
|---|---|---|---|---|
| Tangible assets | 0 | 128607 | 128607 | 130900 |
| Current Assets/liabilities | 135303 | 73074 | 208377 | 232436 |
| Total funds | 135303 | 73074 | 208377 | 232436 |

## 11 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year.

JAMES BULGER MEMORIAL TRUST LIMITED

England & Wales - Charity number 1141125

# Accounts

Company Registration Number 07437397

# JAMES BULGER MEMORIAL TRUST LIMITED

## ACCOUNTS
## FOR THE YEAR ENDING
## 30 NOVEMBER 2023

## REGISTERED CHARITY NUMBER 1141125

**EDWARDS ACCOUNTANCY SERVICES LIMITED**
ROCKFIELD HOUSE
GALE ROAD
LIVERPOOL
L33 7YE

**JAMES BULGER MEMORIAL TRUST LIMITED**
**FINANCIAL STATEMENTS**
**FOR THE YEAR ENDING 30 NOVEMBER 2023**

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JAMES BULGER MEMORIAL TRUST LIMITED

## REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDING 30 NOVEMBER 2023

| | |
|---|---|
| **Trustees;** | Mr PG Currie<br>Mr D Fergus<br>Ms K Darby<br>Mr A O'Brien |
| **Secretary;** | Ms K Darby |
| **Registered Office;** | Suite 34<br>North Mersey Business Centre<br>Woodward Road<br>Knowsley Ind Est<br>Liverpool<br>L33 7UY |
| **Registered charity number;** | 1141125 |
| **Company Number;** | 07437397 |
| **Accountants;** | Edwards Accountancy Services Limited<br>Rockfield House<br>Gale Road<br>Liverpool<br>L33 7YE |

# TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)
# FOR THE YEAR ENDING 30 NOVEMBER 2023

The trustees who are also directors of the charity for the purpose of the Companies act 2006, present their report with the financial statements of the charity for the year ending 30 November 2023

## Objectives and activities

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. Advice from the local organisation has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

The principal objects and activities of the charitable company in the period under review were focused on the provision of resources and facilities that benefit and support young people:

- Who are disadvantaged by reason of having become the victims of crime, racial hate or bullying.
- Who have shown exemplary conduct, making a positive contribution to welfare of others or society in general.
- Who have suffered personal bereavement or are deemed to be a carer or parent or sibling.
- By protecting the safety of children and young adults through an informal education programme centred around raising awareness of societal dangers.

Toward achieving these objectives, the charity operates a number of initiatives: a stranger danger education programme; safety and protection awareness campaigns for social networking and a quality holiday home that provides a facility to benefit and support appropriately identified young people, their families and carers with respite.

The charity runs on donations via the public and creating their own events.

- Black Tie & Tiara Ball.
- Swim with Sharks.
- Skydive for James.
- Spare a present for Christmas.
- Kidsfest.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Plans for the future periods

The James Bulger Memorial Trust Limited will be organising all events above in the forthcoming year

The use of holiday/respite home.

**Financial review**

The Financial activities for the period and financial position of the charitable company are shown in the annexed financial statements.

Gross income from all sources this year totalled **£75072**

.

**Structure. Governance and Management**

The James Bulger Memorial Trust Limited is managed by the board of trustees. The Trustees are familiar with the practice work of the charity and are encouraged to attend regular training, feedback and update sessions. The trustee meet formally on a quarterly basis via email/zoom and are responsible for the strategic direction and policy of the charity. There is a shared responsibility for ensuring that the charity delivers the service specified, that the key performance indicators are met and that the charity continues to develop working practices in line with good practice.

The organisation is a charitable company limited by guarantee, incorporated on 11 November 2010 and registered as a charity on 04 April 2011. The governing instruments under which the charitable company operates compromise the Memorandum and Articles of Association together with the policies made from time to time by the Trustees.

Mr PG Currie
Mr D Fergus
Ms K Darby
Mr A O'Brien

Approved by order of the board of trustees on 28 August 2024 and signed on its behalf by:

**Ms D Fergus**

Dated 28 August 2024

## JAMES BULGER MEMORIAL TRUST LIMITED
## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

I report to the trustees on my examination of the financial statements of James Bulger Memorial Trust Limited (the charity) for the year ended 30 November 2023

**Responsibilities and basis of report**

As the trustees of the charity (and its directors for the purpose of the company law) you are responsible of the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the financial statements of the charity are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records where not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the section 396 of the 2006 Act 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: or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and |republic of Ireland (FRS 102.)

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.

Edwards Accountancy Services Ltd
Malcolm Edwards FMAAT

## JAMES BULGER MEMORIAL TRUST LIMITED
## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDING 30 NOVEMBER 2023

| | Notes | Unrestricted funds 2023 £ | Restricted Funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted Funds 2022 £ | Total 2022 £ |
|---|---|---|---|---|---|---|---|
| **Incoming resources;** | | | | | | | |
| Donations / Legacies | | 42214 | 0 | 42214 | 39974 | 0 | 39974 |
| Charitable Activities | | 5719 | 0 | 5719 | 4000 | 0 | 4000 |
| Other Trading Activities | 3 | 27139 | 0 | 27139 | 9705 | 0 | 9705 |
| **Total incoming resources** | | 75072 | 0 | 75072 | 53679 | 0 | 53679 |
| **Resources expended;** | | | | | | | |
| **Cost of charitable activities** | | 18770 | 0 | 18770 | 57000 | 0 | 57000 |
| **Other resources expended** | | 46732 | 0 | 46732 | 0 | 0 | 0 |
| **Total resources expended** | | 65502 | 0 | 65502 | 57000 | 0 | 57000 |
| **Net outgoing resources for the year** | | | | | | | |
| **Transfer between funds** | | 9570 | 0 | 9570 | -3321 | 0 | -3321 |
| **Fund Balance at 1st December 2022** | | 149792 | 73074 | 222866 | 153113 | 73074 | 226187 |
| **Fund Balance at 30th November 2023** | | 159362 | 73074 | 232436 | 149792 | 73074 | 222866 |

The statement of financial activities includes all gains and losses recognised in this year.

All income and expenditure derive from continuing activities.

The statement of finaincial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

JAMES BULGER MEMORIAL TRUST LIMITED

## BALANCE SHEET
## AS AT 30 NOVEMBER 2023

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible Assets | 6 | | 130900 | | 133309 |
| **Current Assets** | | | | | |
| Debtors | 7 | 5019 | | 6409 | |
| Cash at bank and in Hand | | 98817 | | 85448 | |
| | | 103836 | | 89310 | |
| **Creditors; amounts falling due within one year** | 8 | 2300 | 101536 | 2300 | 87010 |
| **Total net assets** | | | 232436 | | 222866 |
| **Income Funds** | | | | | |
| Restricted funds | | | 73074 | | 73074 |
| Unrestricted funds | | | 159362 | | 149792 |
| **Total Funds** | | | 232436 | | 222866 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year end 30 November 2023.

The trustees acknowledge their responsabilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true fair view of the state of affairs of the company as at the end of the financial year and of its income resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far applicable to the company.

The members have not requires the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

Approved by the Trustees on 28 August 2024 and signed on their behalf by:

Ms D Fergus
Trustee

**Company registration no 07437397**

## 1 ACCOUNTING POLICIES

### Charity Information

James Bulger Memorial Trust Limited is a private limited company by guarantee incorporated in England and Wales. The registered office is 145 Edge Lane, Liverpool, Merseyside, L7 2PF, United Kingdom.

### 1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Effective 01January 2015) Financial Reporting 102' The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The Financial Statements have been prepared under the historical cost convention.

The Financial Statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments as fair value., The principal accounting policies adopted are set out below.

### 1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income is stated at the gross amount.

### 1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### 1.5 Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net or depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

| | |
|---|---|
| Leasehold improvements | 20% on reducing balance. |
| Fixture and fittings | 20% on cost |
| New Lodge | 2% on reducing balance. |

Donated assets are presented at valuation.

### 1.6 Retirement Benefit

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3 OTHER TRADING ACTIVITIES

| | 2023 Unrestricted Funds £ | 2022 Unrestricted Funds £ |
|---|---|---|
| **Events (BTTB Auction 2022)** | 27139 | 9705 |
| **Sponsorships** | 0 | 0 |
| Other trading activities | 21739 | 9705 |

## 4 CREDITORS – amount due within one year

| | 2023 £ | 2022 £ |
|---|---|---|
| **Trade Creditors** | 0 | 0 |
| **Other Creditors** | 500 | 500 |
| **Accruals and deferred Income** | 1800 | 1800 |
| | 2300 | 2300 |

## 5 TRUSTEES REMUNARATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022

**Trustee Expenses**
There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022

## 6 EMPLOYEES

**Number of |Employees**
The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|---|---|---|
| | 1 | 1 |

| **Employment Costs** | 2023 £ | 2022 £ |
|---|---|---|
| Wages and salaries | 28859 | 26462 |
| Other pension costs | 0 | 0 |
| | 28859 | 26462 |

## NOTES TO THE ACCOUNTS (continued)
## FOR THE YEAR ENDING 30 NOVEMBER 2023

### 7 TANGIBLE FIXED ASSETS

| | Leasehold Improvements £ | Fixture & Fittings £ | Caravan £ | New Lodge £ | Total £ |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| As at 1 December 2022 | 26845 | 3754 | 30000 | 111250 | 171849 |
| As at 30 November 2023 | 26845 | 3754 | 30000 | 111250 | 171849 |
| **Depreciation** | | | | | |
| As at 1 December 2022 | 24931 | 3754 | 0 | 9855 | 38540 |
| Depreciation for the year | 382 | 0 | 0 | 2027 | 2409 |
| As at 30 November 2023 | 25313 | 3754 | 0 | 11882 | 40949 |
| **Net Book Value** | | | | | |
| As at 30 November 2023 | 1532 | 0 | 30000 | 99368 | 130900 |
| As at 1 December 2022 | 1914 | 0 | 30000 | 101395 | 133309 |

### 8 DEBTORS

| Amount falling in one-year | 2023 £ | 2022 £ |
|---|---|---|
| Other Debtors | 5019 | 6409 |

### 9 SUMMARY OF FUNDS (restricted)

| | Balance Brought Forward £ | Incoming Resources £ | Transfer of Funds £ | Resources Expended £ | Balance Carried Forward £ |
|---|---|---|---|---|---|
| New Lodge | 39337 | 0 | 0 | 0 | 39337 |
| Caravan | 35838 | 0 | 0 | 0 | 35838 |
| | 73074 | 0 | 0 | 0 | 73074 |

## 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2023 | | 2023 | 2022 |
|---|---|---|---|---|
| | Unrestricted Funds | Restricted Funds | Total Funds | Total Funds |
| | £ | £ | £ | £ |
| Tangible assets | 0 | 130900 | 130900 | 133309 |
| Current Assets/liabilities | 159362 | 73074 | 232436 | 222866 |
| Total funds | 159362 | 73074 | 232436 | 222866 |

## 11 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year.

# Accounts

Company Registration Number 07437397

# JAMES BULGER MEMORIAL TRUST LIMITED

## ACCOUNTS
## FOR THE YEAR ENDING
## 30 NOVEMBER 2021

## REGISTERED CHARITY NUMBER 1141125

EDWARDS ACCOUNTANCY SERVICES LIMITED
ROCKFIELD HOUSE
GALE ROAD
LIVERPOOL
L33 7YE

# JAMES BULGER MEMORIAL TRUST LIMITED
# FINANCIAL STATEMENTS
# FOR THE YEAR ENDING 30 NOVEMBER 2021

# JAMES BULGER MEMORIAL TRUST LIMITED

## REFERENCE AND ADMINISTRATION DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS FOR THE YEAR ENDING 30 NOVEMBER 2021

| | |
|---|---|
| **Trustees;** | Mr PG Currie<br>Mr D Fergus<br>Mr C Johnson |
| **Secretary;** | Mr C Johnson |
| **Registered Office;** | 145 Edge Lane<br>Liverpool<br>L7 2PF |
| **Registered charity number;** | 1141125 |
| **Company Number;** | 07437397 |
| **Accountants;** | Edwards Accountancy Services Limited<br>Rockfield House<br>Gale Road<br>Liverpool<br>L33 7YE |

## JAMES BULGER MEMORIAL TRUST LIMITED

## TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDING 30 NOVEMBER 2021

The trustees who are also directors of the charity for the purpose of the Companies act 2006, present their report with the financial statements of the charity for the year ending 30 November 2021

**Objectives and activities**

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. Advice from the local organisation has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

The principal objects and activities of the charitable company in the period under review were focused on the provision of resources and facilities that benefit and support young people:

- Who are disadvantaged by reason of having become the victims of crime, racial hate or bullying.
- Who have shown exemplary conduct, making a positive contribution to welfare of others or society in general.
- Who have suffered personal bereavement, or are deemed to be a carer or parent or sibling.
- By protecting the safety of children and young adults through an informal education programme centred around raising awareness of societal dangers.

Toward achieving these objectives, the charity operates a number of initiatives: a stranger danger education programme; safety and protection awareness campaigns for social networking and a quality holiday home that provides a facility to benefit and support appropriately identified young people, their families and carers with respite.

The charity runs on donations via the public and creating their own events.

- Black Tie & Tiara Ball – Cancelled due to Covid 19.
- Swim with Sharks – Cancelled due to Covid 19.
- Skydive for James – Cancelled due to Covid 19.
- Spare a present for Christmas – Cancelled due to Covid 19.
- Kidsfest – Cancelled due to Covid 19.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

<u>Plans for the future periods</u>

The James Bulger Memorial Trust Limited have been majorly hindered due to the Covid 19 situation, This has caused a knock-on effect to our fundraising capabilities in this financial year,

The holiday/respite home has been under used due to the site closing down fully whilst in the lockdown period.

**Financial review**

The Financial activities for the period and financial position of the charitable company are shown in the annexed financial statements.

Gross income from all sources this year totalled **£66890**

.

**Structure. Governance and Management**

The James Bulger Memorial Trust Limited is managed by the board of trustees. The Trustees are familiar with the practice work of the charity and are encouraged to attend regular training, feedback and update sessions. The trustee meet formally on a quarterly basis via email/zoom and are responsible for the strategic direction and policy of the charity. There is a shared responsibility for ensuring that the charity delivers the service specified, that the key performance indicators are met and that the charity continues to develop working practices in line with good practice.

The organisation is a charitable company limited by guarantee, incorporated on 11 November 2010 and registered as a charity on 04 April 2011. The governing instruments under which the charitable company operates compromise the Memorandum and Articles of Association together with the policies made from time to time by the Trustees.



Approved by order of the board of trustees on 29 August 2022 and signed on its behalf by:

**Ms D Fergus**

Dated 29 August 2022

## JAMES BULGER MEMORIAL TRUST LIMITED
## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF

I report to the trustees on my examination of the financial statements of James Bulger Memorial Trust Limited (the charity) for the year ended 30 November 2021

**Responsibilities and basis of report**
As the trustees of the charity (and also its directors for the purpose of the company law) you are responsible of the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act)

Having satisfied myself that the financial statements of the charity are not required to be audited under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

**Independent examiners statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records where not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. The financial statements do not accord with those records; or
3. The financial statements do not comply with the accounting requirements of the section 396 of the 2006 Act 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: or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and |republic of Ireland (FRS 102.)

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.

Edwards Accountancy Services Ltd
Malcolm Edwards FMAAT

# JAMES BULGER MEMORIAL TRUST LIMITED
## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDING 30 NOVEMBER 2021

| | Notes | Unrestricted funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|---|
| **Incoming resources;** | | | | | | | |
| Donations / Legacies | | 48090 | 0 | 48090 | 26488 | 0 | 26488 |
| Charitable Activities | 3 | 0 | 0 | 0 | 200 | 0 | 200 |
| Other Trading Activities | | 0 | 0 | 0 | 0 | 0 | 0 |
| Government Covid 19 Grants | | 0 | 0 | 0 | 10000 | 0 | 10000 |
| JRS Scheme Grant | | 18800 | 0 | 18800 | 15776 | 0 | 15776 |
| **Total incoming resources** | | 66890 | 0 | 66890 | 52464 | 0 | 52464 |
| **Resources expended;** | | | | | | | |
| **Cost of charitable activities** | | 55759 | 0 | 50759 | 41587 | 0 | 41587 |
| **Other resources expended** | | 0 | 0 | 0 | 1200 | 0 | 1200 |
| **Total resources expended** | | 55759 | 0 | 50759 | 42787 | 0 | 42787 |
| **Net outgoing resources for the year** | | | | | | | |
| **Transfer between funds** | | 11131 | 0 | 16131 | 9677 | 0 | 9677 |
| **Fund Balance at 1st December 2020** | | 141982 | 73074 | 215056 | 132305 | 73074 | 132305 |
| **Fund Balance at 30th November 2021** | | 153113 | 73074 | 226187 | 141982 | 73074 | 212142 |

The statement of financial activities includes all gains and losses recognised in this year.

All income and expenditure derive from continuing activities.

The statement of finaincial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## JAMES BULGER MEMORIAL TRUST LIMITED

### BALANCE SHEET
### AS AT 30 NOVEMBER 2021

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible Assets | 6 | | 135856 | | 138565 |
| **Current Assets** | | | | | |
| Debtors | 7 | 3947 | | 8947 | |
| Cash at bank and in Hand | | 88734 | | 70467 | |
| | | 92681 | | 79414 | |
| **Creditors; amounts falling due within one year** | 8 | 2350 | 90331 | 2923 | 76491 |
| **Total net assets** | | | 226187 | | 215056 |
| **Income Funds** | | | | | |
| Restricted funds | | | 73074 | | 73074 |
| Unrestricted funds | | | 153113 | | 141982 |
| **Total Funds** | | | 226187 | | 215056 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year end 30 November 2021.

The trustees acknowledge their responsabilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true fair view of the state of affairs of the company as at the end of the financial year and of its income resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far applicable to the company.

The members have not requires the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

Approved by the Trustees on 29 August 2022 and signed on their behalf by:

Ms D Fergus
Trustee

**Company registration no 07437397**

# NOTES TO THE ACCOUNTS
# FOR THE YEAR ENDING 30 NOVEMBER 2021

## 1 ACCOUNTING POLICIES

### Charity Information

James Bulger Memorial Trust Limited is a private limited company by guarantee incorporated in England and Wales. The registered office is 145 Edge Lane, Liverpool, Merseyside, L7 2PF, United Kingdom.

### 1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charity SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Effective 01January 2015) Financial Reporting 102' The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The Financial Statements have been prepared under the historical cost convention.

The Financial Statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments as fair value., The principal accounting policies adopted are set out below.

### 1.2 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably. Income is stated at the gross amount.

### 1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### 1.5 Tangible Fixed Assets

Tangible Fixed Assets are initially measured at cost and subsequently measured at cost or valuation, net or depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

| | |
|---|---|
| Leasehold improvements | 20% on reducing balance |
| Fixture and fittings | 20% on cost |
| New Lodge | 2% on cost |

Donated assets are presented at valuation.

### 1.6 Retirement Benefit

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3 OTHER TRADING ACTIVITIES

| | 2021 Unrestricted Funds £ | 2020 Unrestricted Funds £ |
|---|---|---|
| **Events (BTTB Auction 2021)** | 0 | 1200 |
| **Sponsorships** | 0 | 0 |
| Other trading activities | 0 | 1200 |

## 4 CREDITORS – amount due within one year

| | 2021 £ | 2020 £ |
|---|---|---|
| **Trade Creditors** | 0 | 0 |
| **Other Creditors** | 550 | 1123 |
| **Accruals and deferred Income** | 1800 | 1800 |
| | 2350 | 2923 |

## 5 TRUSTEES REMUNARATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020

**Trustee Expenses**
There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020

## 6 EMPLOYEES

**Number of |Employees**
The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|---|---|---|
| | 1 | 1 |

| **Employment Costs** | 2021 £ | 2020 £ |
|---|---|---|
| Wages and salaries | 28800 | 28800 |
| Other pension costs | 0 | 0 |
| | 28800 | 28800 |

JAMES BULGER MEMORIAL TRUST LIMITED

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDING 30 NOVEMBER 2021

## 7 TANGIBLE FIXED ASSETS

| | Leasehold Improvements £ | Fixture & Fittings £ | Caravan £ | New Lodge £ | Total £ |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| As at 1 December 2020 | 26845 | 3754 | 30000 | 111250 | 171849 |
| As at 30 November 2021 | 26845 | 3754 | 30000 | 111250 | 171849 |
| **Depreciation** | | | | | |
| As at 1 December 2020 | 23855 | 3754 | 0 | 5675 | 33284 |
| Depreciation for the year | 598 | 0 | 0 | 2111 | 2709 |
| As at 30 November 2021 | 24453 | 3754 | 0 | 7786 | 35993 |
| **Net Book Value** | | | | | |
| As at 30 November 2021 | 2392 | 0 | 0 | 103464 | 135856 |
| As at 1 December 2020 | 2990 | 0 | 0 | 105575 | 140059 |

## 8 DEBTORS

| Amount falling in one-year | 2021 £ | 2020 £ |
|---|---|---|
| Other Debtors | 3947 | 8947 |

## 9 SUMMARY OF FUNDS (restricted)

| | Balance Brought Forward £ | Incoming Resources £ | Transfer of Funds £ | Resources Expended £ | Balance Carried Forward £ |
|---|---|---|---|---|---|
| New Lodge | 39337 | 0 | 0 | 0 | 39337 |
| Caravan | 35838 | 0 | 0 | 0 | 35838 |
| | 73074 | 0 | 0 | 0 | 73074 |

JAMES BULGER MEMORIAL TRUST LIMITED

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDING 30 NOVEMBER 2021

## 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2021 Unrestricted Funds £ | 2021 Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|---|---|---|---|---|
| Tangible assets | 0 | 135856 | 135856 | 138565 |
| Current Assets/liabilities | 153113 | 73074 | 226187 | 68908 |
| Total funds | 153113 | 73074 | 226187 | 207473 |

## 11 RELATED PARTY TRANSACTIONS

There were no disclosable related party transactions during the year.