

REGISTERED COMPANY NUMBER: 07970778 (England and Wales)
REGISTERED CHARITY NUMBER: 1147286

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
C.D.P. (ST HELENS) LTD

Robinson Rice Associates Limited
Chartered Accountants, Chartered Tax
Advisors & Statutory Auditors
30 Crosby Road North
Crosby
Merseyside
L22 4QF

C.D.P. (ST HELENS) LTD
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for the Year Ended 31 March 2025

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C.D.P. (ST HELENS) LTD

Report of the Trustees for the Year Ended 31 March 2025

Reference and administrative information

The charity was founded on the 29 February 2012 and is registered with the Charity Commission under the charity number 1147286. The Trustees and principle address of the Charity are listed on page 1. On 1 April 2013 the company took over the charitable activities of St Helens Coalition of Disabled People (charity registration number 1093297), acquiring its net assets of £449,725 by way of a donation.

Incoming resources for the year totalled £1,211,000 and there was a total surplus of income over expenditure of £70,574 (2024: £83,949 deficit).

OBJECTIVES AND ACTIVITIES

Purpose and aims

The charities objects and regulations are governed by its constitution and its aim is the relief of disabled persons in the Metropolitan District of St Helens and in particular by the provision of welfare and support services calculated to improve their conditions of life

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review focuses on the achievements of each of our activities and the benefits they have brought to those people we are set up to help. The review also enables us to ensure that our objectives and activities remain focused on our stated purpose. In carrying out this review we have considered the Charity Commission general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. The Trustees then consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objectives for the year continue to be the delivery and development of services and activities that uphold the welfare, rights and entitlements of disabled people and promote quality of life. The strategies we used to meet these objectives included:

- Reviewing and evaluating our services to ensure that they meet the needs of the people they help and are operating to a high standard.
- Focusing not only on the needs of the person accessing support but also on their family and informal care givers.
- Working in partnership with other agencies and providers to secure the best opportunities and most appropriate services/support for our clients

C.D.P (St Helens) Ltd aims to provide strong user focused services that respond to the needs of the people who access them. CDP strives to take a proactive and innovative approach to enabling disabled people to overcome the barriers faced by them.

C.D.P. (ST HELENS) LTD

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Who used and benefited from our services?

Our objects and funding limit the services we provide to disabled people living and/or working in the Metropolitan Borough of St Helens. Our funding also limits the number of people we can help by dictating the resources of each service. Demand for our services had been managed via referral from health and social care providers.

Enabling scheme

The scheme provides an ongoing programme whereby people with learning disabilities are supported to access and enjoy a range of social, leisure and learning activities. The benefits for individuals include the development of existing and new skills, as well as becoming more active and valued members of the community. Our focus is on fostering natural friendships between scheme members so that their social networks are improved. The benefits for carers result from members acquiring increased independent living skills, as well as being provided with a break from their caring role.

Aims

- To promote the independence and social inclusion of people with learning/ physical disabilities and Autism.
- To give carer's a break from their caring role
- To raise awareness of the contribution that people accessing our scheme can make to society

Service Structure

The scheme provides the following activities:

- Social and Leisure programme
- Day Opportunities Service

Social and leisure programme

This service continues to represent a positive option for both adults with a learning disability and their carers. Through this scheme people are supported to access mainstream social and leisure activities with their friends, which include:

- Ten pin bowling
- Meals out
- Day trips
- Cinema evenings
- Theatre trips and concerts
- Drama and music activities

The benefit to the individual includes the formation of friendships and a reduction in social isolation. Accessing the community also facilitates the development of social skills which facilitates independence and improved confidence and self-esteem.

Day opportunities service

This service provides day time support for adults with a learning/physical disability and Autism whilst providing a break for carer's. Group sessions are supported by both paid staff and volunteers who conduct recreational and learning activities with members enabling them to access public and community facilities. Referrals to the service come via the Care Management teams following a social care assessment of their needs.

Activities include:

- Woodwork
- Printing
- Film making
- Radio broadcasting
- Cookery

C.D.P. (ST HELENS) LTD

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

- Independent living
- Arts and Crafts
- Horticulture
- Drama
- Dance
- Film making
- Music
- Hair & beauty

During the 2025 financial year, the Trustees/Directors have continued to deliver their agreed purpose as a registered charity in maintaining CDP (St Helens) as a local social care provider and meeting its legal requirements as a Company Limited by Guarantee. They have worked to achieve the aims, objectives and actions, underpinned by the annual Action Plan. This has enabled actions to be identified and prioritised, to monitor progress against them and by the end of the year, review their impact through outcomes and achievements. The aims and supporting objectives continued to be:

- To ensure the financial viability and security of the CDP through good governance and management.
- To ensure the services are effectively managed and legally compliant.
- To provide additional income through grants and other sources.
- To ensure the long-term success of the centre and its management.
- To raise public awareness of the skills, abilities and achievements of our members.
- To actively promote these achievements through the partnerships that we strive to establish.
- To provide, maintain and develop the service and its activities, providing a stimulating environment that supports the learning, development and achievement of its members.
- To recruit skilled and motivated staff that share and support our vision, mission and values.
- To develop partnerships within the community that enable us to expand the range and quality of our activities.

Public benefit

Our main activities and who we aim to help are described below. All our charitable activities focus on the delivery of services that uphold the welfare, rights and entitlements of disabled people and promote wellbeing and quality of life. All services and activities are undertaken to further our charitable purposes for public benefit.

Partners

Thank you to the following organisations for the opportunities, help and support they have provided:

- Mencap
- National Lottery community fund
- KDC
- St Helens MBC
- Platform Arts
- Hot Bed Press
- Hack School
- Heart of Glass
- Karten Network

C.D.P. (ST HELENS) LTD

Report of the Trustees for the Year Ended 31 March 2025

STRATEGIC REPORT

Reserves policy

The Executive Committee believes that it is desirable for the Charity to hold 'free' reserves as a contingency against the insecurity of its core funding. 'Free' reserves are defined as money that may be applied for the general expenses of the charity, unlike restricted funds, which may only be applied for a specific purpose. It is current policy that these reserves should cover twelve months running costs. The Committee will endeavour to maintain reserves to this optimum level but recognizes that in the current funding climate this may not be possible. The policy is renewed annually by the Executive Committee.

Future plans

We have secured premises from within which we can develop and deliver music and performing arts activities to enhance our members wellbeing and enable self-expression. As part of this we programme we will be working in partnership with the Shakespeare North Theatre and Dance Syndrome.

Working in partnership with Mencap we have recruited a Community Connector, this post was only open to adults with learning disabilities. The aim of this role is to enhance the sports opportunities for people with learning disabilities in St Helens. The funding is in place until 2027.

We are currently working with Willowbrook hospice to develop a project that aims to support adults on the Autism Spectrum to access voluntary opportunities at Willowbrook and within the wider community. Once the project specification is developed, we will apply for and hopefully secure funding. The long-term aim of this project is for organisations to become better informed and enabled to offer more inclusive voluntary opportunities.

Another priority for 2025 -26 is the development of Self Advocacy Opportunities; enabling adults with learning disabilities and Autistic Spectrum Disorder to effectively communicate, convey, negotiate or assert their interests, desires, needs and rights.

The reintroduction of the Safer in Town initiative is another priority. Through this project we will work with business to develop "safe havens" for adults with learning disabilities who may require help and assistance.

We are now an FA affiliated football team operating under the banner of FC St Helens, our plan for 2025-26 is to develop a Special Educational Needs football league.

The growth of CDP has led to a decision being made to create and recruit to a General Manager post. Recruitment is planned to commence in January 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association, incorporated on 29 February 2012.

Organisational structure

The Executive Committee, as the Trustees of the Charity, are legally responsible for the overall management and control of C.D.P (St Helens) Ltd and meet at least four times a year.

The work of implementing most of the policies is carried out by the members of the Executive Committee.

The day to day running of the organisation and its services is delegated to the Chief Executive supported by their senior staff. The Chief Executive attends meetings of the above Committee.

C.D.P. (ST HELENS) LTD

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Executive Committee is responsible for the management of the risks faced by the Charity. The key controls used by the Charity include:

- Formal agendas for all committee activity
- Service Level Agreements for services undertaken
- Reporting procedure for services delivered
- Comprehensive budgeting and management accounting
- Formal written policies and procedures
- Clear authorisation and approval levels
- Vetting procedures as required by law for the protection of the vulnerable

Through the risk management processes established for the CDP, the Executive Committee are satisfied that major risks are mitigated. It is recognized that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07970778 (England and Wales)

Registered Charity number

1147286

Registered office

Nuttall House
Clifton Street
St. Helens
Merseyside
WA10 1EX

Trustees

Mr G Haselden
Mr J B Widdop

Auditors

Robinson Rice Associates Limited
Chartered Accountants, Chartered Tax
Advisors & Statutory Auditors
30 Crosby Road North
Crosby
Merseyside
L22 4QF

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of C.D.P. (St Helens) Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**Report of the Independent Auditors to the Members of
C.D.P. (St Helens) Ltd**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

C.D.P. (ST HELENS) LTD

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 that period. In preparing those financial statements, 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

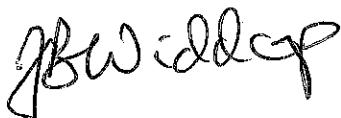
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Robinson Rice Associates Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 January 2026 and signed on the board's behalf by:



Mr J B Widdop - Trustee

**Report of the Independent Auditors to the Members of
C.D.P. (St Helens) Ltd**

Opinion

We have audited the financial statements of C.D.P. (St Helens) Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Members of
C.D.P. (St Helens) Ltd**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Our audit response is based on:

- Enquiry of management, those charged with governance around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing correspondence with relevant regulators and legal advisors.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.
- Assessing whether judgements and assumptions made in determining accounting estimates were indicative of potential bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
C.D.P. (St Helens) Ltd**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in dark ink, appearing to read 'B Rice', with a stylized flourish above the name.

Ms Beverley Rice FCA (Senior Statutory Auditor)
for and on behalf of Robinson Rice Associates Limited
Chartered Accountants, Chartered Tax
Advisors & Statutory Auditors
30 Crosby Road North
Crosby
Merseyside
L22 4QF

27 January 2026

C.D.P. (ST HELENS) LTD

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		Unrestricted fund	Restricted fund	31.3.25 Total funds	31.3.24 Total funds as restated £
	Notes	£	£	£	
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,295	6,375	9,670	2,079
Charitable activities	4				
Enabling scheme		1,187,075	-	1,187,075	992,138
Other		10,514	-	10,514	30,608
Investment income	3	3,741	-	3,741	3,476
Total		<u>1,204,625</u>	<u>6,375</u>	<u>1,211,000</u>	<u>1,028,301</u>
EXPENDITURE ON					
Charitable activities	5				
Enabling scheme		<u>1,134,051</u>	<u>6,375</u>	<u>1,140,426</u>	<u>1,112,250</u>
NET INCOME/(EXPENDITURE)		70,574	-	70,574	(83,949)
RECONCILIATION OF FUNDS					
Total funds brought forward		736,048	-	736,048	819,997
TOTAL FUNDS CARRIED FORWARD		<u><u>806,622</u></u>	<u><u>-</u></u>	<u><u>806,622</u></u>	<u><u>736,048</u></u>

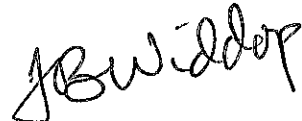
The notes form part of these financial statements

C.D.P. (ST HELENS) LTD

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds as restated £
FIXED ASSETS					
Tangible assets	12	137,314	-	137,314	40,022
CURRENT ASSETS					
Debtors	13	69,472	-	69,472	63,807
Cash at bank and in hand		685,690	22,360	708,050	730,292
		<u>755,162</u>	<u>22,360</u>	<u>777,522</u>	<u>794,099</u>
CREDITORS					
Amounts falling due within one year	14	(85,854)	(22,360)	(108,214)	(98,073)
NET CURRENT ASSETS		<u>669,308</u>	<u>-</u>	<u>669,308</u>	<u>696,026</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>806,622</u>	<u>-</u>	<u>806,622</u>	<u>736,048</u>
NET ASSETS		<u>806,622</u>	<u>-</u>	<u>806,622</u>	<u>736,048</u>
FUNDS	16				
Unrestricted funds				806,622	736,048
TOTAL FUNDS				<u>806,622</u>	<u>736,048</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:



Mr J B Widdop - Trustee

The notes form part of these financial statements

C.D.P. (ST HELENS) LTD

**Cash Flow Statement
for the Year Ended 31 March 2025**

		31.3.25	31.3.24 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	86,182	(17,891)
Net cash provided by/(used in) operating activities		86,182	(17,891)
Cash flows from investing activities			
Purchase of tangible fixed assets		(112,165)	(1,134)
Interest received		3,741	3,476
Net cash (used in)/provided by investing activities		(108,424)	2,342
Change in cash and cash equivalents in the reporting period		(22,242)	(15,549)
Cash and cash equivalents at the beginning of the reporting period		730,292	745,841
Cash and cash equivalents at the end of the reporting period		708,050	730,292

The notes form part of these financial statements

C.D.P. (ST HELENS) LTD

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25	31.3.24 as restated
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	70,574	(83,949)
Adjustments for:		
Depreciation charges	14,873	5,533
Interest received	(3,741)	(3,476)
Increase in debtors	(5,665)	(18,381)
Increase in creditors	10,141	82,382
Net cash provided by/(used in) operations	<u>86,182</u>	<u>(17,891)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>730,292</u>	<u>(22,242)</u>	<u>708,050</u>
	<u>730,292</u>	<u>(22,242)</u>	<u>708,050</u>
Total	<u>730,292</u>	<u>(22,242)</u>	<u>708,050</u>

The notes form part of these financial statements

C.D.P. (ST HELENS) LTD

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 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.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or 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 accruals 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles	- 25% on cost
Computer equipment	- at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24 as restated
	£	£
Donations	<u>9,670</u>	<u>2,079</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24 as restated
	£	£
Deposit account interest	<u>3,741</u>	<u>3,476</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24 as restated
		£	£
Enabling scheme	Enabling scheme	1,168,220	969,306
Re-charge St Helens Council	Enabling scheme	18,855	22,832
Sales from activities	Other	8,092	8,749
Grants	Other	<u>2,422</u>	<u>21,859</u>
		<u>1,197,589</u>	<u>1,022,746</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Enabling scheme	<u>77,203</u>	<u>1,063,223</u>	<u>1,140,426</u>

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Enabling scheme	<u>1,014,372</u>	<u>2,252</u>	<u>16,679</u>
	Human resources £	Governance costs £	Totals £
Enabling scheme	<u>3,266</u>	<u>26,654</u>	<u>1,063,223</u>

Support costs, included in the above, are as follows:

	31.3.25	31.3.24 as restated
	Enabling scheme £	Total activities £
Wages & employment costs	842,585	800,978
Rent, rates and water	95,143	95,548
Staff training	1,140	3,541
Office expenses	75,504	75,112
Bank charges	2,252	2,219
Repairs and renewals	16,679	32,940
Consultancy fees	3,266	3,084
Audit and accountancy	11,780	12,420
Depreciation of tangible fixed assets	14,874	5,533
	<u>1,063,223</u>	<u>1,031,375</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24 as restated
	£	£
Depreciation - owned assets	<u>14,873</u>	<u>5,533</u>

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	31.3.25	31.3.24 As restated
	£	£
Wages and salaries	768,547	734,031
Employers NIC	61,102	55,712
Employers pension	12,936	11,235
	<u>842,585</u>	<u>800,978</u>
 Average number of employees	 <u>46</u>	 <u>54</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,079	-	2,079
Charitable activities			
Enabling scheme	992,138	-	992,138
Other	8,749	21,859	30,608
Investment income	3,476	-	3,476
Total	<u>1,006,442</u>	<u>21,859</u>	<u>1,028,301</u>
 EXPENDITURE ON			
Charitable activities			
Enabling scheme	1,090,391	21,859	1,112,250
 NET INCOME/(EXPENDITURE)	 (83,949)	 -	 (83,949)

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	
RECONCILIATION OF FUNDS			
Total funds brought forward	819,997	-	819,997
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>736,048</u>	<u>-</u>	<u>736,048</u>

11. PRIOR YEAR ADJUSTMENT

The comparative figures for 2024 have been restated to account for income previously recognised that should have been deferred at 31 March 2024. Opening reserves have been reduced by £59,747.

12. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	65,467	45,961	111,428
Additions	111,166	999	112,165
	<hr/>	<hr/>	<hr/>
At 31 March 2025	176,633	46,960	223,593
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	60,593	10,813	71,406
Charge for year	12,512	2,361	14,873
	<hr/>	<hr/>	<hr/>
At 31 March 2025	73,105	13,174	86,279
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	<u>103,528</u>	<u>33,786</u>	<u>137,314</u>
	<hr/>	<hr/>	<hr/>
At 31 March 2024	<u>4,874</u>	<u>35,148</u>	<u>40,022</u>

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24 as restated
	£	£
Trade debtors	58,344	60,891
Prepayments	11,128	2,916
	<u>69,472</u>	<u>63,807</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24 as restated
	£	£
Accruals and deferred income	<u>108,214</u>	<u>98,073</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25	31.3.24 as restated
	£	£
Within one year	54,180	45,200
Between one and five years	<u>27,000</u>	<u>35,780</u>
	<u>81,180</u>	<u>80,980</u>

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	736,048	70,574	806,622
TOTAL FUNDS	<u>736,048</u>	<u>70,574</u>	<u>806,622</u>

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,204,625	(1,134,051)	70,574
Restricted funds			
Restricted	6,375	(6,375)	-
TOTAL FUNDS	<u>1,211,000</u>	<u>(1,140,426)</u>	<u>70,574</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	819,997	(83,949)	736,048
TOTAL FUNDS	<u>819,997</u>	<u>(83,949)</u>	<u>736,048</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,006,442	(1,090,391)	(83,949)
Restricted funds			
Restricted	21,859	(21,859)	-
TOTAL FUNDS	<u>1,028,301</u>	<u>(1,112,250)</u>	<u>(83,949)</u>

C.D.P. (ST HELENS) LTD

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	819,997	(13,375)	806,622
TOTAL FUNDS	<u>819,997</u>	<u>(13,375)</u>	<u>806,622</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,211,067	(2,224,442)	(13,375)
Restricted funds			
Restricted	28,234	(28,234)	-
TOTAL FUNDS	<u>2,239,301</u>	<u>(2,252,676)</u>	<u>(13,375)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

C.D.P. (ST HELENS) LTD
Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25	31.3.24 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,670	2,079
Investment income		
Deposit account interest	3,741	3,476
Charitable activities		
Enabling scheme	1,168,220	969,306
Re-charge St Helens Council	18,855	22,832
Sales from activities	8,092	8,749
Grants	2,422	21,859
	<u>1,197,589</u>	<u>1,022,746</u>
Total incoming resources	1,211,000	1,028,301
EXPENDITURE		
Charitable activities		
Craft materials	47,969	51,051
Motor & travel costs	29,234	29,824
	<u>77,203</u>	<u>80,875</u>
Support costs		
Management		
Wages & employment costs	842,585	800,978
Rent, rates and water	95,143	95,548
Staff training	1,140	3,541
Office expenses	75,504	75,112
	<u>1,014,372</u>	<u>975,179</u>
Finance		
Bank charges	2,252	2,219
Information technology		
Repairs and renewals	16,679	32,940

This page does not form part of the statutory financial statements

C.D.P. (ST HELENS) LTD

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25	31.3.24 as restated
	£	£
Information technology		
Human resources		
Consultancy fees	3,266	3,084
Governance costs		
Audit and accountancy	11,780	12,420
Motor vehicles	12,513	3,249
Computer equipment	2,361	2,284
	<u>26,654</u>	<u>17,953</u>
Total resources expended	<u>1,140,426</u>	<u>1,112,250</u>
Net income/(expenditure)	<u><u>70,574</u></u>	<u><u>(83,949)</u></u>

This page does not form part of the statutory financial statements