



## **Birkdale Community Hub and Library**

### **FINANCIAL STATEMENTS AND TRUSTEES REPORT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

# Birkdale Community Hub and Library

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FOR THE YEAR ENDED 30 SEPTEMBER 2024

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# Birkdale Community Hub and Library

## LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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<b>Trustees:</b>	Mrs C French Mr A R Gadd Mrs W J Hewitt Mrs J Ives Dr J P Margham (Chair) Mr K B Wallis Mr A D Webb
<b>Treasurer:</b>	Mr A R Gadd
<b>Secretary:</b>	Mrs W J Hewitt
<b>Charity number:</b>	1153611
<b>Charity Address:</b>	2 Liverpool Road Birkdale Southport PR8 4AR
<b>Charity Website:</b>	<a href="https://thestationmastershouse.co.uk/">https://thestationmastershouse.co.uk/</a>
<b>Independent Examiners:</b>	Lifestyles Accountancy Limited 39 Kirklees Road Southport PR8 4RB
<b>Solicitors:</b>	Hill Dickinson LLP No. 1 St. Paul's Square Liverpool L3 9SJ
<b>Bankers:</b>	Barclays Bank 265-267 Lord Street Southport PR8 1PD

# **Birkdale Community Hub and Library**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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The trustees submit their annual report and financial statements for the year ended 30 September 2024. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a Charitable Incorporated Organisation (CIO) which was registered on 2 September 2013 and amended to a CIO association on 8 February 2022. It is governed by its Constitution.

### **Recruitment and appointment of the trustees**

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees when necessary.

There must be at least 4 charity trustees serving at any one time and the maximum number of trustees is 9.

In appointing trustees due consideration is given to ensuring that the trustees have, between them, the skills and experience necessary to manage the charity effectively and in accordance with charity law. In order to retain our relevance to the needs of the community, we also look to recruit trustees with active experience and first-hand involvement in the sector.

At each AGM of the charity one third of the charity trustees shall retire from office by rotation (or the nearest to one third if not directly divisible by 3). Those having served longest shall be first to retire.

### **Trustee induction and training**

The current board of trustees will provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the constitution, the recent reports and accounts and explains their general and specific responsibilities.

Ongoing training is provided by the board of trustees as and when the need arises.

### **Risk management**

The trustees are aware of the major risks to which the charity is exposed to and have plans in place to mitigate these as far as possible. A full risk review is planned by the trustees to ensure that all known risks are mitigated as effectively as possible.

# **Birkdale Community Hub and Library**

## **TRUSTEES' REPORT (continued)**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objects of the charity**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The charitable objects are:

- to advance the education of the public by fostering lifelong learning, including digital learning, in particular but not exclusively through the provision of books, computers and the internet;
- to create opportunities to volunteer and make friends, helping to improve mental health and well-being; and
- to provide facilities in the interest of social welfare for recreation and leisure time with the objective of improving the conditions of life for the residents of Birkdale and the surrounding area.

#### **ACHIEVEMENTS AND PERFORMANCE**

The year 2023-24 continued in the same vein as previously, with increases in income from all revenue streams, namely, Sales of books donated by our members, the 200Plus Club monthly draw, Room Hire and Classes, and Functions and Fund Raising. Donations for the year were lower at £592.

A Grant of £3,500 was obtained from Sefton CVS, for the year 1 April 2024 until 31 March 2025, £1,750 of this was added to the £3,908 which was received in September 2023, giving £5,658 for this financial year, this grant was used against the cost of running the weekly Warm and Welcome Spaces Initiative.

The number of Volunteers increased to over a hundred and their hard work is reflected in the figures which table a profit of £3,554. A new Home Visit service was started to deliver books to those unable to get out, and a large Jigsaw collection for loan became operational. Both services proved very successful.

We attracted a further 300 new library members, our total membership running at 2,150 at the end of the year.

We continue to print and distribute our quarterly magazine, the Birkdale Buzz, with a higher print run of 3,500. This booklet is well received by the local population and is now considered a mainstay of the locale.

# **Birkdale Community Hub and Library**

## **TRUSTEES' REPORT (continued)**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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#### **FINANCIAL REVIEW**

During the year the charity received income of £39,516 (2023 - £30,814) and spent £38,202 (2023 - £29,683). At the end of the year the total reserves held by the charity were £66,066 (2023 - £64,752), of which £24,857 was held for restricted purposes.

#### **Reserves policy**

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income; and
- to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain free reserves which are at least 3 months of its annual costs.

As at 30 September 2024, 3 months costs were calculated to be about £9,500, whilst the amount held in free reserves was £39,459. The trustees appreciate that this level is in excess of what is immediately needed but is deemed appropriate for the year since they are still looking to invest in the future of the charity.

#### **PLANS FOR FUTURE PERIODS**

##### **General plans**

Plans are afoot to cover the back yard, known as the "Sidings", with a fixed transparent roof in order to use the space more effectively. The cost will be taken from the Restricted funds for "Access for All". The work should be completed by Easter 2025.

We are also working on the idea of a Community Workshop to be sited at the Birkdale, Liverpool Road, Methodist Church, any costs will be covered by Sales of Donated Books.

# **Birkdale Community Hub and Library**

## **TRUSTEES' REPORT (continued)**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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#### **REMUNERATION OF TRUSTEES**

All trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by trustees in promoting the purposes of the Charity are reimbursed at cost.

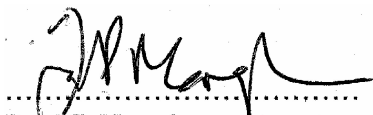
#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- a. select suitable accounting policies and apply them consistently;
- b. observe the methods and principals in the Charities SORP;
- c. make judgements and estimates that are reasonable and prudent;
- d. state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 20 March 2025 and signed on its behalf by:

  
.....  
**Dr J P Margham - trustee**

# Birkdale Community Hub and Library

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIRKDALE COMMUNITY HUB AND LIBRARY

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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We report on the financial statements of the charity for the year ended 30 September 2024, which are set out on pages 7 to 14.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- (i) examine the accounts under section 145 of the Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- (iii) to state whether particular matters have come to our attention.

### Basis of independent examiner's statement

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

### Independent examiner's statement

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

- a) which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- b) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Daniel Styles (Independent examiner)**  
for and on behalf of Lifestyles Accountancy Limited

**Dated:** 24 March 2025



# Birkdale Community Hub and Library

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>INCOME</b>					
Income from generated funds:					
Voluntary income:					
Donations and gifts	2	7,726	-	7,726	9,238
Grant income	2	-	3,500	3,500	7,642
Fundraising income	2	2,957	-	2,957	1,510
Other income	2	23,385	-	23,385	11,786
Investment income	3	1,948	-	1,948	638
<b>TOTAL INCOME</b>		<b>36,016</b>	<b>3,500</b>	<b>39,516</b>	<b>30,814</b>
<b>EXPENDITURE</b>					
Charitable activities	4	32,842	3,120	35,962	27,707
Raising funds	5	2,140	-	2,140	1,876
Governance	6	100	-	100	100
<b>TOTAL EXPENDITURE</b>		<b>35,082</b>	<b>3,120</b>	<b>38,202</b>	<b>29,683</b>
<b>NET INCOME FOR THE YEAR</b>		<b>934</b>	<b>380</b>	<b>1,314</b>	<b>1,131</b>
Fund balances at 1 October 2023		40,275	24,477	64,752	63,621
Fund balances at 30 September 2024		<b>41,209</b>	<b>24,857</b>	<b>66,066</b>	<b>64,752</b>

The notes on pages 9 - 14 form part of these financial statements.


# Birkdale Community Hub and Library

## BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS			
Computer equipment	8	494	989
Equipment and furniture		1,256	4,686
		<u>1,750</u>	<u>5,675</u>
CURRENT ASSETS			
Cash at bank and in hand		64,416	59,177
		<u>64,416</u>	<u>59,177</u>
CURRENT LIABILITIES			
Accruals		100	100
		<u>100</u>	<u>100</u>
NET CURRENT ASSETS		<u>64,316</u>	<u>59,077</u>
TOTAL NET ASSETS		<u><u>66,066</u></u>	<u><u>64,752</u></u>
FUNDS			
Restricted funds	9 & 10	24,857	24,477
Unrestricted funds		41,209	40,275
TOTAL FUNDS		<u><u>66,066</u></u>	<u><u>64,752</u></u>

Approved and signed on behalf of the board on 20 March 2025 by:

  
.....  
Dr J P Margham trustee

The notes on pages 9 - 14 form part of these financial statements.

# Birkdale Community Hub and Library

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 1 ACCOUNTING POLICIES

##### a Basis of preparation

The financial statements have been prepared in accordance with the charity's memorandum and articles of association incorporated 1 December 1994, the Companies Act 2006 and "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 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 whole £.

##### b Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

##### c Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

##### d Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

# Birkdale Community Hub and Library

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 1 ACCOUNTING POLICIES (continued)

#### e Fixed assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33% straight line
Equipment and Furniture	25% straight line

### 2 VOLUNTARY INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Donations and gifts:</b>				
Donations received	592	-	<b>592</b>	2,408
Friends subscriptions	628	-	<b>628</b>	694
200+ club	6,506	-	<b>6,506</b>	6,136
<b>Grant income:</b>				
Grants received	-	3,500	<b>3,500</b>	7,642
<b>Fundraising income:</b>				
Other	2,957	-	<b>2,957</b>	1,510
<b>Other income:</b>				
Room hire	3,485	-	<b>3,485</b>	1,815
Book and online sales	15,552	-	<b>15,552</b>	7,188
Functions and classes	3,737	-	<b>3,737</b>	2,393
Printing	611	-	<b>611</b>	390
	<b>34,068</b>	<b>3,500</b>	<b>37,568</b>	<b>30,176</b>

# Birkdale Community Hub and Library

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 3 INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest received	1,948	-	1,948	638
	<u>1,948</u>	<u>-</u>	<u>1,948</u>	<u>638</u>

### 4 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Administration costs:</b>				
Birkdale Buzz costs	4,949	-	4,949	2,574
Insurance	1,594	-	1,594	1,392
Room hire	1,539	-	1,539	-
Computer costs	381	-	381	307
Digital costs	725	-	725	4,174
TV, telephone and internet	924	-	924	323
Miscellaneous costs	566	-	566	20
Postage and stationery	768	-	768	808
Refreshments	1,052	-	1,052	763
<b>Property costs:</b>				
Annual maintenance charges	1,274	-	1,274	826
Security costs	528	-	528	505
Repairs and renewals	1,567	1,370	2,937	872
Electricity and water	5,412	169	5,581	3,236
Cleaning and PPE	1,501	-	1,501	1,184
<b>Support costs:</b>				
Bank charges	49	-	49	39
Books and library costs	3,186	-	3,186	1,519
DBS costs	480	-	480	440
Depreciation	4,485	-	4,485	7,195
Donations	100	-	100	-
Function costs	1,762	1,581	3,343	1,530
	<u>32,842</u>	<u>3,120</u>	<u>35,962</u>	<u>27,707</u>

# Birkdale Community Hub and Library

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 5 COSTS OF RAISING FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
200+ club prizes	1,599	-	1,599	1,490
Advertising	541	-	541	386
	<u>2,140</u>	<u>-</u>	<u>2,140</u>	<u>1,876</u>

### 6 GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination	100	-	100	100
	<u>100</u>	<u>-</u>	<u>100</u>	<u>100</u>

### 7 TRUSTEES REMUNERATION

No trustee received any remuneration throughout the year.

# Birkdale Community Hub and Library

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

### 8 TANGIBLE FIXED ASSETS

	Computer Equipment £	Equipment & Furniture £	Total £
<b>COST OR VALUATION</b>			
At 30 September 2023	10,033	15,398	25,431
Additions	-	560	560
At 30 September 2024	10,033	15,958	25,991
<b>DEPRECIATION</b>			
At 30 September 2023	9,044	10,712	19,756
Charge for the year	495	3,990	4,485
At 30 September 2024	9,539	14,702	24,241
<b>NET BOOK VALUE</b>			
At 30 September 2024	<b>494</b>	<b>1,256</b>	<b>1,750</b>
At 30 September 2023	989	4,686	5,675

### 9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Tangible fixed assets	1,750	-	<b>1,750</b>	5,675
Current assets	39,559	24,857	<b>64,416</b>	59,177
Current liabilities	(100)	-	<b>(100)</b>	(100)
	<b>41,209</b>	<b>24,857</b>	<b>66,066</b>	<b>64,752</b>

## Birkdale Community Hub and Library

### NOTES TO THE FINANCIAL STATEMENTS (continued)

#### FOR THE YEAR ENDED 30 SEPTEMBER 2024

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#### 10 RESTRICTED FUNDS

	Balance at 1 Oct 23 £	Income £	Expenditure £	Balance at 30 Sep 24 £
AfA for disabled access	24,477	-	(1,370)	<b>23,107</b>
Sefton Council - Warm Spaces	-	3,500	(1,750)	<b>1,750</b>
	<u>24,477</u>	<u>3,500</u>	<u>(3,120)</u>	<u><b>24,857</b></u>

The restricted grants as shown above are for the furtherance of the charitable activities of the charity. The AfA for disabled access is to cover the remaining cost of disabled access modifications to the property, the other grants were "warm space" grants to provide warmth over the winter months for those struggling to afford the rising cost of heating bills.