

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

England & Wales · Charity number 1156333

Details

Other names DRILL

Status Registered

Legal form Charitable company

Company number [07543095](#)

Registered 2014-03-24

Register [View on the Charity Commission register](#)

Contact

Address Drill Sports Hall
Grange Road West
Prenton
CH43 4XE

Phone 01516523100

Email info@drillgrangeroadwest.com

Website <http://drillgrangeroadwest.com/>

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:3.1 TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES FOR THE PLAYING SPORTS CAPABLE OF PROMOTING HEALTH.3.2 TO PROVIDE AND ASSIST IN PROVIDING ACTIVITIES AND FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF SUCH PERSONS WHO HAVE NEED FOR SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE.THESE OBJECTS ARE PRIMARILY FOR THE BENEFIT OF THE RESIDENTS OF, AND VISITORS TO, THE WIRRAL AREA

Activities: To promote and provide facilities for sport and recreation in the Wirral area in order to improve health and wellbeing, particularly for (but not limited to) young people and those with disabilities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£339,311	£346,001	-	-
2024-07-31	£345,448	£327,761	-	-
2023-07-31	£277,677	£303,858	-	-
2022-07-31	£143,790	£182,386	-	-
2021-07-31	£143,984	£128,369	-	-

Trustees

Name	Role	Appointed
Andrew Philip Stalker		2026-05-06
Carl Samuel Sinnott		2023-05-04
Dr Catherine Anne Page		2023-05-04

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

England & Wales - Charity number 1156333

Accounts

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2025
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

Year ending 31 July 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK.

Reference and Administrative Details

Registered company number:	07543095
Registered charity number:	1156333
Registered office:	Drill Sports Centre Grange Road West Birkenhead, CH43 4XE
Trustees:	Sarah Challoner Dr Catherine Page Carl Sinnott Claire Davies Kira Jessica Richards appointed (19 February 2024) Andrew Philip Stalker appointed (19 February 2024)

Independent Examiner:

MAR Kilshaw Limited, 99 Stanley Road Bootle L20 7DA

Structure, Governance and Management

Governing documents: the charity is a company limited by guarantee, registered number 07543095, and is registered with the Charity Commission, registration number 1156333. It is governed by its Memorandum and Articles of Association. The company was registered in February 2011 and was registered as a charity in March 2014.

Organisation and management: the governing documents set out the procedure by which trustees (who are also directors of the company) are appointed. The trustees are responsible for the management and operation of the charity, including risk management and safety matters. The trustees delegate the day to day running of the charity to the charity's staff.

Objectives and activities: the objectives of the charity are (1) To promote participation in healthy recreation by providing or assisting in the provision of facilities for the playing of sports capable of promoting health; (2) To provide and assist in providing activities and facilities for other recreation or leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their condition of life. These objects are primarily for the benefit of residents of, and visitors to, the Wirral area.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

For the year ending 31 July 2025

The charity operates facilities for participation in a number of sports and also provides coaching to improve skill levels. The facilities are open to everyone.

Achievement and Performance

The charity continued to provide sporting facilities and coaching to local residents and others who wish to participate; the facilities are open to all. The number of people participating in activities each week has increased over the past year and in some areas, we continue to operate at near capacity. The partnership with Autism Together continues to provide sessions for their members - these sessions are therapeutic as well as enjoyable for those participating. We have again made some small additions to our facilities during the year so that we are better able to meet the needs of all users, whatever their skill level.

During the year, the premises managed by Birkenhead Community Development Committee continued to be shared between Birkenhead Trampoline Club and Wirral Gymnastics Club, resulting in a consistently high level of utilisation. The directors continue to be optimistic that there are synergies from the increased utilisation of the facilities and the sharing of overhead costs, however these have been diminished by the prevailing economic conditions and increase in costs, in particular utility costs and wages.

The aims of the charity have been furthered however by the sharing of the facilities, ensuring that there are more opportunities to promote healthy recreation for a wide range of Wirral residents.

Risk Management

The trustees continue to identify and consider the major risks to which the charity is exposed. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing the risks. The charity's system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss. The trustees are satisfied that the systems in place minimise their exposure to the major risks.

Financial Review

Results for the year:	£		£
The total income for the year was	339,311	2024:	345,448
Resulting in a surplus for the year of	(6,690) (Deficit)	2024:	17,687

The deficit for the year of £6,690 reflects a combination of rising operating costs and reduced income compared with the prior year. In particular, the previous year's grant income of £7,500 did not reoccur, and the club has experienced significant increases in utility costs and wage expenditure following the rise in the National Minimum Wage.

The trustees made a conscious decision not to pass these additional costs directly on to members in order to maintain accessibility and participation in trampolining and gymnastics activities. While this has impacted the financial result for the year, the trustees remain committed to prudent financial management and continue to review cost control measures and income opportunities to ensure the long-term sustainability of the club and the continued provision of sporting and recreational facilities for the community.

Reserves: The trustees have considered the charity's need to maintain appropriate reserves in order to ensure the continuity of its activities and to provide a buffer against unforeseen financial pressures. The trustees aim to hold unrestricted reserves equivalent to approximately three months' operating expenditure.

At the year end, the level of unrestricted reserves was below this target. This reflects the impact of ongoing economic pressures and increased operating costs. The trustees are committed to rebuilding reserves to the target level and will monitor financial performance regularly to support this objective."



Claire Davies
Director and Trustee

23 Mar 2026

Date _____

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Independent Examiner's Report to the Trustees of Birkenhead Community Development Committee
For the year ending 31 July 2025

I report on the accounts for the year ended 31 July 2025, set out on pages 4 to 9

Respective Responsibilities of trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Claire Riley

MAR Kilshaw Limited
99 Stanley Road
Bootle
Liverpool
L20 7DA

23 Mar 2026

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Statement of financial activities

For the year ending 31 July 2025

		Unrestricted funds	Restricted funds	TOTAL 2025	FUNDS 2024
	Note	£	£	£	£
INCOME					
a. Income from charitable activities	2a	329,513	0	329,513	329,727
b. Voluntary income:	2b	200	0	200	7,500
c. Income from charitable & ancillary trading	2c	9,598	0	9,598	8,221
d. Income from investments:	2d	0	0	0	0
e. Income from sales of fixed assets	2e	0	0	0	0
TOTAL INCOME		339,311	0	339,311	345,448
EXPENDITURE					
a. Delivery of Charitable Activities	3a	283,852	0	283,852	274,935
b. Marketing and publicity	3b	0	0	0	0
c. Premises costs	3c	47,963	0	47,963	37,929
d. Administration	3d	11,192	0	11,192	12,062
e. Costs of fundraising and trading	3e	0	0	0	0
f. Governance Costs	3f	2,994	0	2,994	2,836
TOTAL EXPENDITURE		346,001	0	346,001	327,761
NET INCOMING / OUTGIONG RESOURCES		(6,690)	0	(6,690)	17,687
BALANCE BROUGHT FORWARD AT 1st AUGUST 2024		31,283	0	31,283	13,596
BALANCE CARRIED FORWARD AT 31 JULY 2025		24,593	0	24,593	31,283

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Balance sheet

As at 31 July 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	5	17,608	19,015
CURRENT ASSETS			
Debtors	7	1,238	0
Cash at bank & in hand		<u>6,646</u>	<u>15,724</u>
		7,885	15,724
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	<u>900</u>	<u>3,456</u>
NET CURRENT ASSETS		<u>6,985</u>	<u>12,268</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,593	31,283
NET ASSETS		<u><u>24,593</u></u>	<u><u>31,283</u></u>
FUNDS			
Unrestricted		24,593	31,283
Restricted		<u>0</u>	<u>0</u>
		<u><u>24,593</u></u>	<u><u>31,283</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- (b) preparing financial statements which give a true and fair view of the state of affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

23 Mar 2026

These financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

Claire Davic



The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2025

1. Accounting Policies

Basis of preparation of financial statements: The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The accounts are prepared under the historical cost convention.

Income: All income included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in the Statement of Financial Activities when received. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Subject to this limitation, all grants are recognised when receivable.

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not included.
Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure: expenditure is accounted for on an accruals basis as a liability is incurred. The following specific policies are applied to expenditure:

Where any VAT is incurred and cannot be fully recovered, that VAT is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such an activity and those of an indirect nature necessary to support them.

Governance costs are those which are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets: depreciation is provided at the following rates in order to write each asset off over its estimated useful life:

Sports Equipment - Mats	7% straight line
Sports Equipment - Frames and Belts	5% straight line
Sports Equipment - Apparatus	10% straight Line
Sports Equipment - Beds	20% straight line
Office Equipment	25% straight line
Furniture and Fixtures	20% straight line

Taxation: the charity is exempt from Corporation Tax on its charitable activities.

Fund Accounting: funds are accounted for in line with the following principles:

Unrestricted funds can be used at the discretion of the trustees for any of the charity's charitable objects.

Restricted funds can be used only 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.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2025

2. Income

	Unrestricted funds £	Restricted funds £	TOTAL 2025 £	FUNDS 2024 £
a. Income from charitable activities				
Fees from members	305,272	0	305,272	319,782
Membership income	1,139	0	1,139	561
Other operational income	23,102	0	23,102	9,384
	329,513	0	329,513	329,727
b. Voluntary income:				
Grants	0	0	0	7,500
Fund raising	0	0	0	0
Donations	200	0	200	0
	200	0	200	7,500
c. Income from charitable & ancillary trading				
Café income	1,283	0	1,283	1,188
Space rental	8,315	0	8,315	7,033
	9,598	0	9,598	8,221
d. Income from investments:				
Interest receivable	0	0	0	0
e. Income from sales of fixed assets				
Surplus on sale of assets	0	0	0	0
TOTAL INCOME	339,311	0	339,311	345,448

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2025

3. Expenditure

	Unrestricted funds	Restricted funds	TOTAL 2025	FUNDS 2024
	£	£	£	£
a. Delivery of Charitable Activities				
Wages and salaries	226,652	0	226,652	220,566
Sub-contractor payments	32,006	0	32,006	29,693
Purchased goods and services	20,539	0	20,539	20,522
Depreciation of fixed assets	4,656	0	4,656	4,155
	283,852	0	283,852	274,935
b. Marketing and publicity	0	0	0	0
c. Premises costs				
Rent & rates	0	0	0	0
Building Repairs and maintenance	2,830	0	2,830	0
Heat, light & power	40,832	0	40,832	31,795
Other building costs	4,301	0	4,301	6,133
	47,963	0	47,963	37,929
d. Administration				
Printing, stationery & telephone	3,191	0	3,191	2,611
IT costs	577	0	577	510
Insurance	5,631	0	5,631	8,702
Other administrative expenses	1,793	0	1,793	240
	11,192	0	11,192	12,062
e. Costs of fundraising and trading	0	0	0	0
f. Governance Costs	2,994	0	2,994	2,836
TOTAL EXPENDITURE	346,001	0	346,001	327,761

4. Staff Costs

	2025	2024
	£	£
Wages & salaries	210,890	207,050
Social Security costs	11,197	9,896
Pension costs	4,565	3,620
	226,652	220,566

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2025

5. Fixed Assets

	Tangible fixed assets:					Total £
	Frames & Belts	Gym Apparatus	Mats	Beds	Office Eqpmt, Furniture & Fittings	
	£	£	£	£	£	
Gross book value at 1st August 2024	12,330	85,567	51,937	30,704	15,564	196,102
additions during year	1,000	0	0	2,249	0	3,249
disposals	0	0	0	0	0	0
Gross book value at 31 July 2025	13,330	85,567	51,937	32,953	15,564	199,351
Depreciation at 1st August 2024	9,281	72,792	51,577	27,970	15,467	177,087
charge for the year	667	2,136	30	1,726	97	4,656
disposals	0	0	0	0	0	0
Depreciation at 31 July 2025	9,947	74,928	51,607	29,696	15,564	181,743
Net book value at 31 July 2025	3,383	10,639	330	3,257	0	17,608
Net book value at 31 July 2024	3,049	12,774	360	2,734	97	19,015

6. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	TOTAL 2025 £
Fixed Assets	17,608	0	17,608
Current Assets	7,885	0	7,885
Current Liabilities	(900)	0	(900)
Fund Balance	24,593	0	24,593

7. Debtors

	2025 £	2024 £
Other debtors	1,238	0
Prepayments	0	0
	1,238	0

8. Liabilities

	2025 £	2024 £
Amounts falling due within one year:		
Accruals	900	900
Creditors for goods & services	0	2,556
	900	3,456



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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

England & Wales - Charity number 1156333

Accounts

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2024
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

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Year ending 31 July 2024

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Reference and Administrative Details

Registered company number: 07543095

Registered charity number: 1156333

Registered office: Drill Sports Centre
Grange Road West
Wirral, Merseyside
CH43 4XE

Trustees: Sarah Madge
Dr Catherine Page
Carl Sinnott
Claire Davies
Kira Jessica Richards appointed (19 February 2024)
Andrew Philip Stalker appointed (19 February 2024)

Independent Examiner:

MAR Kilshaw Limited, 99 Stanley Road Bootle L20 7DA

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

For the year ending 31 July 2024

Achievement and Performance

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The aims of the charity have been furthered however by the sharing of the facilities, ensuring that there are more opportunities to promote healthy recreation for a wide range of Wirral residents.

Risk Management

The trustees continue to identify and consider the major risks to which the charity is exposed. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing the risks. The charity’s system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss. The trustees are satisfied that the systems in place minimise their exposure to the major risks.

Financial Review

Results for the year:	<u>£</u>		<u>£</u>
The total income for the year was	345,448	2023:	277,677
Resulting in a surplus for the year of	17,687 (Surplus)	2023:	(26,180)

The surplus relates to a small grant of £7,500 being received and the revenue generated from trampolining and gym clubs. During the year, income from charitable activities increased by £65,357, this has been offset by the minor increase in wages and salaries of £15,254 and sub-contractor payments increase of £14,580. The directors are continuing to implement cost control measures to ensure the continued provision of facilities for a wide range of participants in sports and recreation.

Reserves: the trustees have adopted a policy that reserves should be equivalent to six months expenditure, however this is expected to reduce to three months in the coming month.. The level of reserves is currently lower than this level due to economic pressures, however the aim of the charity is to re-build reserves as possible.



16 May 2025

Claire Davies
Director and Trustee

Date _____

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Independent Examiner's Report to the Trustees of Birkenhead Community Development Committee

For the year ending 31 July 2024

I report on the accounts for the year ended 31 July 2024, set out on pages 4 to 9

Respective Responsibilities of trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MAR Kilshaw Limited

MAR Kilshaw Limited
99 Stanley Road
Bootle
Liverpool
L20 7DA

16 May 2025

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Statement of financial activities

For the year ending 31 July 2024

		Unrestricted funds	Restricted funds	TOTAL 2024	FUNDS 2023
	Note	£	£	£	£
INCOME					
a. Income from charitable activities	2a	329,727	0	329,727	264,370
b. Voluntary income:	2b	7,500	0	7,500	0
c. Income from charitable & ancillary trading	2c	8,221	0	8,221	10,969
d. Income from investments:	2d	0	0	0	0
e. Income from sales of fixed assets	2e	0	0	0	2,339
TOTAL INCOME		345,448	0	345,448	277,677
EXPENDITURE					
a. Delivery of Charitable Activities	3a	274,935	0	274,935	241,659
b. Marketing and publicity	3b	0	0	0	0
c. Premises costs	3c	37,929	0	37,929	47,428
d. Administration	3d	12,062	0	12,062	12,985
e. Costs of fundraising and trading	3e	0	0	0	0
f. Governance Costs	3f	2,836	0	2,836	1,785
TOTAL EXPENDITURE		327,761	0	327,761	303,858
NET INCOMING / OUTGIONG RESOURCES		17,687	0	17,687	(26,180)
BALANCE BROUGHT FORWARD AT 1st AUGUST 2023		13,596	0	13,596	39,776
BALANCE CARRIED FORWARD AT 31 JULY 2024		31,283	0	31,283	13,596

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Balance sheet

As at 31 July 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	5	19,015	13,740
CURRENT ASSETS			
Debtors	7	0	0
Cash at bank & in hand		<u>15,724</u>	<u>6,473</u>
		15,724	6,473
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	<u>3,456</u>	<u>6,617</u>
NET CURRENT ASSETS		<u>12,268</u>	<u>(144)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		31,283	13,596
NET ASSETS		<u><u>31,283</u></u>	<u><u>13,596</u></u>
FUNDS			
Unrestricted		31,283	13,596
Restricted		0	0
		<u><u>31,283</u></u>	<u><u>13,596</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- (b) preparing financial statements which give a true and fair view of the state of affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

16 May 2025

These financial statements were approved by the Board of Trustees on _____
and were signed on its behalf by:

Claire Davies



The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2024

1. Accounting Policies

Basis of preparation of financial statements: The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The accounts are prepared under the historical cost convention.

Income: All income included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in the Statement of Financial Activities when received. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Subject to this limitation, all grants are recognised when receivable.

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure: expenditure is accounted for on an accruals basis as a liability is incurred. The following specific policies are applied to expenditure:

Where any VAT is incurred and cannot be fully recovered, that VAT is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such an activity and those of an indirect nature necessary to support them.

Governance costs are those which are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets: depreciation is provided at the following rates in order to write each asset off over its estimated useful life:

Sports Equipment - Mats	7% straight line
Sports Equipment - Frames and Belts	5% straight line
Sports Equipment - Apparatus	10% straight line
Sports Equipment - Beds	20% straight line
Office Equipment	25% straight line
Furniture and Fixtures	20% straight line

Taxation: the charity is exempt from Corporation Tax on its charitable activities.

Fund Accounting: funds are accounted for in line with the following principles:

Unrestricted funds can be used at the discretion of the trustees for any of the charity's charitable objects.

Restricted funds can be used only 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.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2024

2. Income

	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	FUNDS 2023 £
a. Income from charitable activities				
Fees from members	319,782	0	319,782	248,591
Membership income	561	0	561	5,018
Other operational income	9,384	0	9,384	10,761
	329,727	0	329,727	264,370
b. Voluntary income:				
Grants	7,500	0	7,500	0
Fund raising	0	0	0	0
Donations	0	0	0	0
	7,500	0	7,500	0
c. Income from charitable & ancillary trading				
Café income	1,188	0	1,188	1,236
Space rental	7,033	0	7,033	9,733
	8,221	0	8,221	10,969
d. Income from investments:				
Interest receivable	0	0	0	0
e. Income from sales of fixed assets				
Surplus on sale of assets	0	0	0	2,339
TOTAL INCOME	345,448	0	345,448	277,677

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2024

3. Expenditure

	Unrestricted funds £	Restricted funds £	TOTAL 2024 £	FUNDS 2023 £
a. Delivery of Charitable Activities				
Wages and salaries	220,566	0	220,566	205,312
Sub-contractor payments	29,693	0	29,693	15,113
Purchased goods and services	20,522	0	20,522	11,572
Depreciation of fixed assets	4,155	0	4,155	9,662
	274,935	0	274,935	241,659
b. Marketing and publicity	0	0	0	0
c. Premises costs				
Rent & rates	0	0	0	0
Building Repairs and maintenance	0	0	0	2,270
Heat, light & power	31,795	0	31,795	36,206
Other building costs	6,133	0	6,133	8,953
	37,929	0	37,929	47,428
d. Administration				
Printing, stationery & telephone	2,611	0	2,611	1,646
IT costs	510	0	510	672
Insurance	8,702	0	8,702	7,918
Other administrative expenses	240	0	240	2,749
	12,062	0	12,062	12,985
e. Costs of fundraising and trading	0	0	0	0
f. Governance Costs	2,836	0	2,836	1,785
TOTAL EXPENDITURE	327,761	0	327,761	303,858

4. Staff Costs

	2024 £	2023 £
Wages & salaries	207,050	198,591
Social Security costs	9,896	3,657
Pension costs	3,620	3,064
	220,566	205,312

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2024

5. Fixed Assets

Tangible fixed assets:

	Frames & Belts £	Gym Apparatus £	Mats £	Beds £	Office Eqpmt, Furniture & Fittings £	Total £
Gross book value at 1st August 2023	10,830	78,087	51,937	30,254	15,564	186,672
additions during year	1,500	7,480	0	450	0	9,430
disposals	0	0	0	0	0	0
Gross book value at 31 July 2024	12,330	85,567	51,937	30,704	15,564	196,102
Depreciation at 1st August 2023	8,664	70,656	51,547	26,694	15,371	172,932
charge for the year	616	2,136	30	1,277	96	4,155
disposals	0	0	0	0	0	0
Depreciation at 31 July 2024	9,281	72,792	51,577	27,970	15,467	177,087
Net book value at 31 July 2024	3,049	12,774	360	2,734	97	19,015
Net book value at 31 July 2023	2,166	7,430	390	3,561	193	13,740

6. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	TOTAL 2024 £
Fixed Assets	19,015	0	19,015
Current Assets	15,724	0	15,724
Current Liabilities	(3,456)	0	(3,456)
Fund Balance	31,283	0	31,283

7. Debtors

	2024 £	2023 £
Other debtors	0	0
Prepayments	0	0
	0	0

8. Liabilities

	2024 £	2023 £
Amounts falling due within one year:		
Accruals	900	1,800
Creditors for goods & services	2,556	4,817
	3,456	6,617



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Parties involved with this document

Document processed	Party + Fingerprint
Fri, 16th May 2025 10:09:04 BST	Claire Riley - Signer (e3583e13ca819b5cd924cbfa1aade419)
Fri, 16th May 2025 10:30:21 BST	Claire Davies - Signer (adf982260e598256dc91159943287a6c)

Audit history log

Date	Action
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Fri, 16th May 2025 10:07:54 BST	Claire Riley has been assigned to this envelope. (18.133.63.166)
Fri, 16th May 2025 10:07:54 BST	Claire Davies has been assigned to this envelope. (18.133.63.166)
Fri, 16th May 2025 10:07:54 BST	Envelope has been set to automatically remind the active signer every 1 day(s). (18.133.63.166)
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Fri, 16th May 2025 10:08:00 BST	Sent the envelope to Claire Riley for signing
Fri, 16th May 2025 10:08:00 BST	Document emailed to party email (18.130.53.81)
Fri, 16th May 2025 10:08:51 BST	Claire Riley viewed the envelope (62.31.110.138)
Fri, 16th May 2025 10:09:04 BST	Claire Riley signed the envelope (62.31.110.138)
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Fri, 16th May 2025 10:09:05 BST	Document emailed to party email (13.40.2.96)
Fri, 16th May 2025 10:29:37 BST	Claire Davies viewed the envelope (145.224.66.206)
Fri, 16th May 2025 10:30:21 BST	Claire Davies signed the envelope (145.224.66.206)
Fri, 16th May 2025 10:30:22 BST	This envelope has been signed by all parties (145.224.66.206)

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

England & Wales - Charity number 1156333

Accounts

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

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Year ending 31 July 2023

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

Year ending 31 July 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard I02, the Financial Reporting Standard applicable in the UK.

Reference and Administrative Details

Registered company number: 07543095

Registered charity number: 1156333

Registered office: Drill Sports Centre
Grange Road West
Wirral, Merseyside
CH43 4XE

Trustees: Sarah Madge
Dr Catherine
Carl Sinnott
Claire Davies
Kira Jessica Richards appointed 19 February 2024
Andrew Philip Stalker appointed 19 February 2024

Independent Examiner:

MAR Kilshaw Limited, 99 Stanley Road Bootle L20 7DA

Structure, Governance and Management

Governing documents: the charity is a company limited by guarantee, registered number 07543095, and is registered with the Charity Commission, registration number 1156333. It is governed by its Memorandum and Articles of Association. The company was registered in February 2011 and was registered as a charity in March 2014.

Organisation and management: the governing documents set out the procedure by which trustees (who are also directors of the company) are appointed. The trustees are responsible for the management and operation of the charity, including risk management and safety matters. The trustees delegate the day to day running of the charity to the charity's staff.

Objectives and activities: the objectives of the charity are (1) To promote participation in healthy recreation by providing or assisting in the provision of facilities for the playing of sports capable of promoting health; (2) To provide and assist in providing activities and facilities for other recreation or leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their condition of life. These objects are primarily for the benefit of residents of, and visitors to, the Wirral area.

The charity operates facilities for participation in a number of sports and also provides coaching to improve skill levels. The facilities are open to everyone.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

For the year ending 31 July 2023

Achievement and Performance

The charity continued to provide sporting facilities and coaching to local residents and others who wish to participate; the facilities are open to all. The number of people participating in activities each week has increased over the past year and in some areas, we continue to operate at near capacity. The partnership with Autism Together continues to provide sessions for their members - these sessions are therapeutic as well as enjoyable for those participating. We have again made some small additions to our facilities during the year so that we are better able to meet the needs of all users, whatever their skill level.

During the year, the premises managed by Birkenhead Community Development Committee have been shared between Birkenhead Trampoline Club and Wirral Gymnastics Club, resulting in a large increase in the usage of the facilities. The directors continue to be optimistic that there are synergies from the increased utilisation of the facilities and the sharing of overhead costs, however these have been diminished by the prevailing economic conditions and increase in costs, in particular utility costs and wages.

The aims of the charity have been furthered however by the sharing of the facilities, ensuring that there are more opportunities to promote healthy recreation for a wide range of Wirral residents.

Risk Management

The trustees continue to identify and consider the major risks to which the charity is exposed. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing the risks. The charity's system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss. The trustees are satisfied that the systems in place minimise their exposure to the major risks.

Financial Review

Results for the year:	<u>£</u>		<u>£</u>
The total income for the year was	277,677	2022:	143,790
Resulting in a surplus for the year of	(26,180) (Deficit)	2022:	(38,596)

The deficit relates to a continued decrease in grant funding for the year compared to historic levels. During the year, income from charitable activities increased by £127,857 but this has been offset by the increase in wages and salaries of £118,235 and sub-contractor payments increase of £14,066. The directors are continuing to implement cost control measures to ensure the continued provision of facilities for a wide range of participants in sports and recreation.

Reserves: the trustees have adopted a policy that reserves should be equivalent to six months expenditure. The level of reserves is currently lower than this level due to economic pressures, however the aim of the charity is to re-build reserves as possible.



Claire Davies
Director and Trustee

30 May 2024

Date _____

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Independent Examiner's Report to the Trustees of Birkenhead Community Development Committee

For the year ending 31 July 2023

I report on the accounts for the year ended 31 July 2023, set out on pages 4 to 9

Respective Responsibilities of trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MAR Kilshaw Limited

MAR Kilshaw Limited
99 Stanley Road
Bootle
Liverpool
L20 7DA

30 May 2024

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Statement of financial activities

For the year ending 31 July 2023

		Unrestricted funds	Restricted funds	TOTAL 2023	FUNDS 2022
	Note	£	£	£	£
INCOME					
a. Income from charitable activities	2a	264,370	0	264,370	136,513
b. Voluntary income:	2b	0	0	0	0
c. Income from charitable & ancillary trading	2c	10,969	0	10,969	3,177
d. Income from investments:	2d	0	0	0	0
e. Income from sales of fixed assets	2e	2,339	0	2,339	4,100
		0	0	0	0
TOTAL INCOME		277,677	0	277,677	143,790
EXPENDITURE					
a. Delivery of Charitable Activities	3a	241,659	0	241,659	128,834
b. Marketing and publicity	3b	0	0	0	0
c. Premises costs	3c	47,428	0	47,428	40,382
d. Administration	3d	12,985	0	12,985	11,216
e. Costs of fundraising and trading	3e	0	0	0	4
f. Governance Costs	3f	1,785	0	1,785	1,950
TOTAL EXPENDITURE		303,858	0	303,858	182,386
NET INCOMING / OUTGIONG RESOURCES		(26,180)	0	(26,180)	(38,596)
BALANCE BROUGHT FORWARD AT 1st AUGUST 2022		39,776	0	39,776	78,372
BALANCE CARRIED FORWARD AT 31 JULY 2023		13,596	0	13,596	39,776

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Balance sheet

As at 31 July 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	5	13,740	21,998
CURRENT ASSETS			
Debtors	7	0	6,459
Cash at bank & in hand		<u>6,473</u>	<u>22,502</u>
		6,473	28,961
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	<u>6,617</u>	<u>11,183</u>
NET CURRENT ASSETS		<u>(144)</u>	<u>17,778</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,596	39,776
NET ASSETS		<u><u>13,596</u></u>	<u><u>39,776</u></u>
FUNDS			
Unrestricted		13,596	39,776
Restricted		0	0
		<u><u>13,596</u></u>	<u><u>39,776</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- (b) preparing financial statements which give a true and fair view of the state of affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

30 May 2024

These financial statements were approved by the Board of Trustees on _____
and were signed on its behalf by:



The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2023

1. Accounting Policies

Basis of preparation of financial statements: The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The accounts are prepared under the historical cost convention.

Income: All income included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in the Statement of Financial Activities when received. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Subject to this limitation, all grants are recognised when receivable.

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure: expenditure is accounted for on an accruals basis as a liability is incurred. The following specific policies are applied to expenditure:

Where any VAT is incurred and cannot be fully recovered, that VAT is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such an activity and those of an indirect nature necessary to support them.

Governance costs are those which are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets: depreciation is provided at the following rates in order to write each asset off over its estimated useful life:

Sports Equipment - Mats	7% straight line
Sports Equipment - Frames and Belts	5% straight line
Sports Equipment - Apparatus	10% straight line
Sports Equipment - Beds	20% straight line
Office Equipment	25% straight line
Furniture and Fixtures	20% straight line

Taxation: the charity is exempt from Corporation Tax on its charitable activities.

Fund Accounting: funds are accounted for in line with the following principles:

Unrestricted funds can be used at the discretion of the trustees for any of the charity's charitable objects.

Restricted funds can be used only 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.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2023

2. Income

	Unrestricted funds £	Restricted funds £	TOTAL 2023 £	FUNDS 2022 £
a. Income from charitable activities				
Fees from members	248,591	0	248,591	128,255
Membership income	5,018	0	5,018	334
Other operational income	10,761	0	10,761	7,924
	264,370	0	264,370	136,513
b. Voluntary income:				
Grants	0	0	0	0
Fund raising	0	0	0	0
Donations	0	0	0	0
	0	0	0	0
c. Income from charitable & ancillary trading				
Café income	1,236	0	1,236	1,017
Space rental	9,733	0	9,733	2,160
	10,969	0	10,969	3,177
d. Income from investments:				
Interest receivable	0	0	0	0
e. Income from sales of fixed assets				
Surplus on sale of assets	2,339	0	2,339	4,100
TOTAL INCOME	277,677	0	277,677	143,790

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2023

3. Expenditure

	Unrestricted funds £	Restricted funds £	TOTAL 2023 £	FUNDS 2022 £
a. Delivery of Charitable Activities				
Wages and salaries	205,312	0	205,312	87,077
Sub-contractor payments	15,113	0	15,113	1,047
Purchased goods and services	11,572	0	11,572	25,863
Depreciation of fixed assets	9,662	0	9,662	14,847
	241,659	0	241,659	128,834
b. Marketing and publicity	0	0	0	0
c. Premises costs				
Rent & rates	0	0	0	0
Building Repairs and maintenance	2,270	0	2,270	1,960
Heat, light & power	36,206	0	36,206	31,835
Other building costs	8,953	0	8,953	6,587
	47,428	0	47,428	40,382
d. Administration				
Printing, stationery & telephone	1,646	0	1,646	1,036
IT costs	672	0	672	355
Insurance	7,918	0	7,918	7,138
Other administrative expenses	2,749	0	2,749	2,687
	12,985	0	12,985	11,216
e. Costs of fundraising and trading	0	0	0	4
f. Governance Costs	1,785	0	1,785	1,950
TOTAL EXPENDITURE	303,858	0	303,858	182,386

4. Staff Costs

	2023 £	2022 £
Wages & salaries	198,591	87,077
Social Security costs	3,657	0
Pension costs	3,064	0
	205,312	87,077

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2023

5. Fixed Assets

Tangible fixed assets:

	Frames & Belts £	Gym Apparatus £	Mats £	Beds £	Office Eqpmt, Furniture & Fittings £	Total £
Gross book value at 1st August 2022	10,830	80,926	53,530	30,254	15,564	191,104
additions during year	0	2,465	0	0	0	2,465
disposals	0	(5,304)	(1,593)	0	0	(6,897)
Gross book value at 31 July 2023	10,830	78,087	51,937	30,254	15,564	186,672
Depreciation at 1st August 2022	8,123	67,091	53,110	25,507	15,275	169,106
charge for the year	541	7,809	30	1,187	96	9,662
disposals	0	(4,243)	(1,593)	0	0	(5,836)
Depreciation at 31 July 2023	8,664	70,656	51,547	26,694	15,371	172,932
Net book value at 31 July 2023	2,166	7,430	390	3,561	193	13,740
Net book value at 31 July 2022	2,707	13,835	420	4,747	289	21,998

6. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	TOTAL 2023 £
Fixed Assets	13,740	0	13,740
Current Assets	6,473	0	6,473
Current Liabilities	(6,617)	0	(6,617)
Fund Balance	13,596	0	13,596

7. Debtors

	2023 £	2022 £
Other debtors	0	0
Prepayments	0	6,459
	0	6,459

8. Liabilities

	2023 £	2022 £
Amounts falling due within one year:		
Accruals	1,800	6,800
Creditors for goods & services	4,817	4,383
	6,617	11,183



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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

England & Wales - Charity number 1156333

Accounts

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2022
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

Year ending 31 July 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard I02, the Financial Reporting Standard applicable in the UK.

Reference and Administrative Details

Registered company number: 07543095

Registered charity number: 1156333

Registered office: Drill Sports Centre
Grange Road West
Wirral, Merseyside
CH43 4XE

Trustees: Andrew McGinn resigned 24 June 2022
Simon Frost resigned 30 June 2022
Jennifer McCrindle resigned 2 April 2022
Sarah Madge appointed 2 May 2022
Dr Catherine Page appointed 24 June 2022
Carl Sinnott appointed 24 June 2022
Claire Davies appointed 24 June 2022

Independent Examiner:[MAR Kilshaw Limited, 99 Stanley Road Bootle L20 7DA](#)**Structure, Governance and Management**

Governing documents: the charity is a company limited by guarantee, registered number 07543095, and is registered with the Charity Commission, registration number 1156333. It is governed by its Memorandum and Articles of Association. The company was registered in February 2011 and was registered as a charity in March 2014.

Organisation and management: the governing documents set out the procedure by which trustees (who are also directors of the company) are appointed. The trustees are responsible for the management and operation of the charity, including risk management and safety matters. The trustees delegate the day to day running of the charity to the charity's staff.

Objectives and activities: the objectives of the charity are (1) To promote participation in healthy recreation by providing or assisting in the provision of facilities for the playing of sports capable of promoting health; (2) To provide and assist in providing activities and facilities for other recreation or leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their condition of life. These objects are primarily for the benefit of residents of, and visitors to, the Wirral area.

The charity operates facilities for participation in a number of sports and also provides coaching to improve skill levels. The facilities are open to everyone.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

For the year ending 31 July 2022

Achievement and Performance

The charity continued to provide sporting facilities and coaching to local residents and others who wish to participate; the facilities are open to all. The number of people participating in activities each week has increased over the past year and in some areas we continue to operate at near capacity. The partnership with Autism Together continues to provide sessions for their members - these sessions are therapeutic as well as enjoyable for those participating. We have again made some small additions to our facilities during the year so that we are better able to meet the needs of all users, whatever their skill level.

Post year end, the premises managed by Birkenhead Community Development Committee have been shared with Wirral Gymnastics Club. The directors are optimistic that there are many benefits to BCDC from the facilities and running costs being shared with a highly established and successful local club which will further the aims of the charity in offering more classes and a greater range of activities to ensure healthy recreation in sport and leisure is promoted to all.

Risk Management

The trustees continue to identify and consider the major risks to which the charity is exposed. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing the risks. The charity's system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss. The trustees are satisfied that the systems in place minimise their exposure to the major risks.

Financial Review

Results for the year:	<u>£</u>		<u>£</u>
The total income for the year was	143,790	2021:	143,982
Resulting in a surplus for the year of	(38,596) (Deficit)	2021:	15,616

The deficit relates to a decrease in grant funding for the year which was not fully offset by the increase in activity levels during the year following the imposed closures owing to the response to Covid-19.

Reserves: the trustees have adopted a policy that reserves should be equivalent to six months expenditure.

C Davies
18/05/2023 07:28:58

Claire Davies

Claire Davies
Director and Trustee

Date 18/05/2023

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Independent Examiner's Report to the Trustees of Birkenhead Community Development Committee

For the year ending 31 July 2022

I report on the accounts for the year ended 31 July 2022, set out on pages 4 to 9

Respective Responsibilities of trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MAR Kilshaw Limited
 99 Stanley Road
 Bootle
 Liverpool
 L20 7DA

M K Limited
 16/05/2023 16:36:19

MAR Kilshaw Limited

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Statement of financial activities

For the year ending 31 July 2022

	Note	Unrestricted funds £	Restricted funds £	TOTAL FUNDS 2022 £	2021 £
INCOME					
a. Income from charitable activities	2a	136,513	0	136,513	77,309
b. Voluntary income:	2b	0	0	0	63,991
c. Income from charitable & ancillary trading	2c	3,177	0	3,177	2,682
d. Income from investments:	2d	4,100	0	4,100	0
e. Income from sales of fixed assets	2e	0	0	0	0
TOTAL INCOME		143,790	0	143,790	143,982
EXPENDITURE					
a. Delivery of Charitable Activities	3a	128,834	0	128,834	105,813
b. Marketing and publicity	3b	0	0	0	234
c. Premises costs	3c	40,382	0	40,382	12,171
d. Administration	3d	11,216	0	11,216	9,026
e. Costs of fundraising and trading	3e	4	0	4	276
f. Governance Costs	3f	1,950	0	1,950	846
TOTAL EXPENDITURE		182,386	0	182,386	128,366
NET INCOMING / OUTGIONG RESOURCES		(38,596)	0	(38,596)	15,616
BALANCE BROUGHT FORWARD AT 1st AUGUST 2021		78,372	0	78,372	62,756
BALANCE CARRIED FORWARD AT 31 JULY 2022		39,776	0	39,776	78,372

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Balance sheet

As at 31 July 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	5	21,998	25,096
CURRENT ASSETS			
Debtors	7	6,459	5,972
Cash at bank & in hand		22,502	56,896
		<u>28,961</u>	<u>62,868</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8		
		<u>11,183</u>	<u>9,592</u>
NET CURRENT ASSETS		<u>17,778</u>	<u>53,276</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>39,776</u>	<u>78,372</u>
NET ASSETS		<u><u>39,776</u></u>	<u><u>78,372</u></u>
FUNDS			
Unrestricted		39,776	78,372
Restricted		0	0
		<u><u>39,776</u></u>	<u><u>78,372</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- (b) preparing financial statements which give a true and fair view of the state of affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

C Davies
18/05/2023 07:28:58

These financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

Claire Davies

Claire Davies

The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2022

1. Accounting Policies

Basis of preparation of financial statements: The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The accounts are prepared under the historical cost convention.

Income: All income included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in the Statement of Financial Activities when received. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Subject to this limitation, all grants are recognised when receivable.

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure: expenditure is accounted for on an accruals basis as a liability is incurred. The following specific policies are applied to expenditure:

Where any VAT is incurred and cannot be fully recovered, that VAT is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such an activity and those of an indirect nature necessary to support them.

Governance costs are those which are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets: depreciation is provided at the following rates in order to write each asset off over its estimated useful life:

Sports Equipment - Mats	over 7 years straight line
Sports Equipment - Frames and Belts	5% straight line
Sports Equipment - Apparatus	10% straight Line
Sports Equipment - Beds	20% straight line
Office Equipment	25% straight line
Furniture and Fixtures	20% straight line

Taxation: the charity is exempt from Corporation Tax on its charitable activities.

Fund Accounting: funds are accounted for in line with the following principles:

Unrestricted funds can be used at the discretion of the trustees for any of the charity's charitable objects.

Restricted funds can be used only 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.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2022

2. Income

	Unrestricted funds £	Restricted funds £	TOTAL FUNDS	
			2022 £	2021 £
a. Income from charitable activities				
Fees from members	128,255	0	128,255	75,037
Membership income	334	0	334	127
Other operational income	7,924	0	7,924	2,145
	136,513	0	136,513	77,309
b. Voluntary income:				
Grants	0	0	0	63,971
Fund raising	0	0	0	20
Donations	0	0	0	0
	0	0	0	63,991
c. Income from charitable & ancillary trading				
Café income	1,017	0	1,017	352
Space rental	2,160	0	2,160	2,330
	3,177	0	3,177	2,682
d. Income from investments:				
Interest receivable	0	0	0	0
e. Income from sales of fixed assets				
Surplus on sale of assets	4,100	0	4,100	0
TOTAL INCOME	143,790	0	143,790	143,982

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2022

3. Expenditure

	Unrestricted funds	Restricted funds	TOTAL 2022	FUNDS 2021
	£	£	£	£
a. Delivery of Charitable Activities				
Wages and salaries	87,077	0	87,077	78,672
Sub-contractor payments	1,047	0	1,047	0
Purchased goods and services	25,863	0	25,863	8,049
Depreciation of fixed assets	14,847	0	14,847	19,092
	128,834	0	128,834	105,813
b. Marketing and publicity	0	0	0	234
c. Premises costs				
Rent & rates	0	0	0	1,457
Building Repairs and maintenance	1,960	0	1,960	0
Heat, light & power	31,835	0	31,835	6,896
Other building costs	6,587	0	6,587	3,818
	40,382	0	40,382	12,171
d. Administration				
Printing, stationery & telephone	1,036	0	1,036	1,781
IT costs	355	0	355	0
Insurance	7,138	0	7,138	6,959
Other administrative expenses	2,687	0	2,687	286
	11,216	0	11,216	9,026
e. Costs of fundraising and trading	4	0	4	276
f. Governance Costs	1,950	0	1,950	846
TOTAL EXPENDITURE	182,386	0	182,386	128,366

4. Staff Costs

	2022	2021
	£	£
Wages & salaries	87,077	75,396
Social Security costs	0	1,128
Pension costs	0	2,148
	87,077	78,672

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2022

5. Fixed Assets

Tangible fixed assets:

	Frames & Belts £	Gym Apparatus £	Mats £	Beds £	Office Eqpmt, Furniture & Fittings £	Total £
Gross book value at 1st August 2021	10,830	75,112	53,530	24,322	15,564	179,358
additions during year	0	5,814	0	5,932	0	11,746
disposals	0	0	0	0	0	0
Gross book value at 31 July 2022	10,830	80,926	53,530	30,254	15,564	191,104
Depreciation at 1st August 2021	7,582	58,589	48,589	24,322	15,180	154,262
charge for the year	541	8,502	4,521	1,185	95	14,844
disposals	0	0	0	0	0	0
Depreciation at 31 July 2022	8,123	67,091	53,110	25,507	15,275	169,106
Net book value at 31 July 2022	2,707	13,835	420	4,747	289	21,998
Net book value at 31 July 2021	3,248	16,523	4,941	0	384	25,096

6. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	TOTAL 2022 £
Fixed Assets	21,998	0	21,998
Current Assets	28,961	0	28,961
Current Liabilities	(11,183)	0	(11,183)
Fund Balance	39,776	0	39,776

7. Debtors

	2022 £	2021 £
Other debtors	0	0
Prepayments	6,459	5,972
	6,459	5,972

8. Liabilities

	2022 £	2021 £
Amounts falling due within one year:		
Accruals	6,800	5,750
Creditors for goods & services	4,383	3,842
	11,183	9,592

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

England & Wales - Charity number 1156333

Accounts

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2021
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

Year ending 31 July 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard I02, the Financial Reporting Standard applicable in the UK.

Reference and Administrative Details

Registered company number: 07543095

Registered charity number: 1156333

Registered office:
Drill Sports Centre
Grange Road West
Wirral, Merseyside
CH43 4XE

Trustees:
Andrew McGinn
Simon Frost
Jennifer McCrindle

Independent Examiner:

[Andrew D Kilshaw, 99 Stanley Road Bootle L20 7DA](#)

Structure, Governance and Management

Governing documents: the charity is a company limited by guarantee, registered number 07543095, and is registered with the Charity Commission, registration number 1156333. It is governed by its Memorandum and Articles of Association. The company was registered in February 2011 and was registered as a charity in March 2014.

Organisation and management: the governing documents set out the procedure by which trustees (who are also directors of the company) are appointed. The trustees are responsible for the management and operation of the charity, including risk management and safety matters. The trustees delegate the day to day running of the charity to the charity's staff.

Objectives and activities: the objectives of the charity are (1) To promote participation in healthy recreation by providing or assisting in the provision of facilities for the playing of sports capable of promoting health; (2) To provide and assist in providing activities and facilities for other recreation or leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their condition of life. These objects are primarily for the benefit of residents of, and visitors to, the Wirral area.

The charity operates facilities for participation in a number of sports and also provides coaching to improve skill levels. The facilities are open to everyone.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees

For the year ending 31 July 2021

Achievement and Performance

The charity continued to provide sporting facilities and coaching to local residents and others who wish to participate; the facilities are open to all. The number of people participating in activities each week has increased over the past year and in some areas we continue to operate at near capacity. The partnership with Autism Together continues to provide sessions for their members - these sessions are therapeutic as well as enjoyable for those participating. We have again made some small additions to our facilities during the year so that we are better able to meet the needs of all users, whatever their skill level.

Risk Management

The trustees continue to identify and consider the major risks to which the charity is exposed. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing the risks. The charity's system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss. The trustees are satisfied that the systems in place minimise their exposure to the major risks.

Financial Review

Results for the year:

The total income for the year was	£ 143,984	2020: £ 256,031
Resulting in a surplus for the year of	£ 15,615	2020: -£ 7,773 (deficit).

Activity levels have decreased in the year due to limited operations as a result of Covid-19 restrictions. Class sizes are continually monitored and assessed and a programme of building improvements has been developed.

Reserves: the trustees have adopted a policy that reserves should be equivalent to six months expenditure.

A McGinn
19/05/2022 18:20:21

Andrew McGinn

Andrew McGinn
Director and Trustee

Date 19/05/2022

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Independent Examiner's Report to the Trustees of Birkenhead Community Development Committee

For the year ending 31 July 2021

I report on the accounts for the year ended 31 July 2021, set out on pages 4 to 9

Respective Responsibilities of trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

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

Andrew D. Kilshaw
Chartered Accountant
99 Stanley Road
Bootle
Liverpool
L20 7DA

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Statement of financial activities

For the year ending 31 July 2021

	Note	Unrestricted funds £	Restricted funds £	TOTAL FUNDS 2021 £	2020 £
INCOME					
a. Income from charitable activities	2a	77,309	0	77,309	136,878
b. Voluntary income:	2b	63,991	0	63,991	110,253
c. Income from charitable & ancillary trading	2c	2,684	0	2,684	8,900
d. Income from investments:	2d	0	0	0	0
TOTAL INCOME		143,984	0	143,984	256,031
EXPENDITURE					
a. Delivery of Charitable Activities	3a	105,816	0	105,816	116,211
b. Marketing and publicity	3b	234	0	234	34
c. Premises costs	3c	12,171	0	12,171	133,057
d. Administration	3d	9,026	0	9,026	8,944
e. Costs of fundraising and trading	3e	276	0	276	3,295
f. Governance Costs	3f	846	0	846	2,263
TOTAL EXPENDITURE		128,369	0	128,369	263,804
NET INCOMING / OUTGIONG RESOURCES		15,615	0	15,615	(7,773)
BALANCE BROUGHT FORWARD AT 1st AUGUST 2020		62,756	0	62,756	70,529
BALANCE CARRIED FORWARD AT 31 JULY 2021		78,371	0	78,371	62,756

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Balance sheet

As at 31 July 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	5	25,093	43,257
CURRENT ASSETS			
Debtors	7	5,974	10,635
Cash at bank & in hand		56,897	23,422
		<u>62,871</u>	<u>34,057</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	9,593	14,558
NET CURRENT ASSETS		<u>53,278</u>	<u>19,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>78,371</u>	<u>62,756</u>
NET ASSETS		<u><u>78,371</u></u>	<u><u>62,756</u></u>
FUNDS			
Unrestricted		78,371	62,756
Restricted		0	0
		<u><u>78,371</u></u>	<u><u>62,756</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006
- (b) preparing financial statements which give a true and fair view of the state of affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

These financial statements were approved by the Board of Trustees on _____
and were signed on its behalf by:

Andrew McGinn

The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2021

1. Accounting Policies

Basis of preparation of financial statements: The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section IA of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The accounts are prepared under the historical cost convention.

Income: All income included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in the Statement of financial activities when received. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Subject to this limitation, all grants are recognised when receivable

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure: expenditure is accounted for on an accruals basis as a liability is incurred. The following specific policies are applied to expenditure:

Where any VAT is incurred and cannot be fully recovered, that VAT is reported as part of the expenditure to which it relates

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such an activity and those of an indirect nature necessary to support them.

Governance costs are those which are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets: depreciation is provided at the following rates in order to write each asset off over its estimated useful life:

Sports Equipment - Mats	over 7 years straight line
Sports Equipment - Frames and Belts	5% straight line
Sports Equipment - Apparatus	10% straight Line
Sports Equipment - Beds	20% straight line
Office Equipment	25% straight line
Furniture and Fixtures	20% straight line

Taxation: the charity is exempt from Corporation Tax on its charitable activities

Fund Accounting: funds are accounted for in line with the following principles:

Unrestricted funds can be used at the discretion of the trustees for any of the charity's charitable objects.

Restricted funds can be used only 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.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2021

2. Income

	Unrestricted funds	Restricted funds	TOTAL FUNDS	
	£	£	2021 £	2020 £
a. Income from charitable activities				
Fees from members	75,037	0	75,037	105,447
Membership income	127	0	127	2,419
Other operational income	2,145	0	2,145	29,012
	77,309	0	77,309	136,878
b. Voluntary income:				
Grants	63,971	0	63,971	108,472
Fund raising	20	0	20	274
Donations	0	0	0	1,507
	63,991	0	63,991	110,253
c. Income from charitable & ancillary trading				
Café income	353	0	353	4,549
Space rental	2,331	0	2,331	4,351
	2,684	0	2,684	8,900
d. Income from investments:				
Interest receivable	0	0	0	0
TOTAL INCOME	143,984	0	143,984	256,031

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2021

3. Expenditure

	Unrestricted funds £	Restricted funds £	TOTAL 2021 £	FUNDS 2020 £
a. Delivery of Charitable Activities				
Wages and salaries	78,673	0	78,673	88,945
Sub-contractor payments	0	0	0	650
Purchased goods and services	8,050	0	8,050	13,109
Depreciation of fixed assets	19,093	0	19,093	13,507
	105,816	0	105,816	116,211
b. Marketing and publicity	234	0	234	34
c. Premises costs				
Rent & rates	1,457	0	1,457	876
Building Repairs and maintenance	0	0	0	112,006
Heat, light & power	6,896	0	6,896	18,028
Other building costs	3,818	0	3,818	2,147
	12,171	0	12,171	133,057
d. Administration				
Printing, stationery & telephone	1,781	0	1,781	1,745
IT costs	0	0	0	315
Insurance	6,959	0	6,959	6,772
Other administrative expenses	286	0	286	112
	9,026	0	9,026	8,944
e. Costs of fundraising and trading	276	0	276	3,295
f. Governance Costs	846	0	846	2,263
TOTAL EXPENDITURE	128,369	0	128,369	263,804

4. Staff Costs

	2021 £	2020 £
Wages & salaries	75,395	86,944
Social Security costs	1,129	165
Pension costs	2,149	1,836
	78,673	88,945

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Notes to the accounts

For the year ending 31 July 2021

5. Fixed Assets

Tangible fixed assets:

	Frames & Belts £	Gym Apparatus £	Mats £	Beds £	Office Eqpmt, Furniture & Fittings £	Total £
Gross book value at 1st August 2020	10,830	75,112	53,080	24,322	15,084	178,428
additions during year	0	0	450	0	479	929
disposals	0	0	0	0	0	0
Gross book value at 31 July 2021	10,830	75,112	53,530	24,322	15,563	179,357
Depreciation at 1st August 2020	7,019	51,078	41,007	22,061	14,006	135,171
charge for the year	564	7,511	7,583	2,261	1,174	19,093
disposals	0	0	0	0	0	0
Depreciation at 31 July 2021	7,583	58,589	48,590	24,322	15,180	154,264
Net book value at 31 July 2021	3,247	16,523	4,940	0	383	25,093
Net book value at 31 July 2020	3,811	24,034	12,073	2,261	1,078	43,257

6. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	TOTAL 2021 £
Fixed Assets	25,093	0	25,093
Current Assets	62,871	0	62,871
Current Liabilities	(9,593)	0	(9,593)
Fund Balance	78,371	0	78,371

7. Debtors

	2021 £	2020 £
Other debtors	0	0
Prepayments	5,974	10,635
	5,974	10,635

8. Liabilities

	2021 £	2020 £
Amounts falling due within one year:		
Accruals	5,750	8,301
Creditors for goods & services	3,843	6,257
	9,593	14,558



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