

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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Year ending 31 July 2025

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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."



23 Mar 2026

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 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		6,646	15,724
		7,885	15,724
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	900	3,456
NET CURRENT ASSETS		6,985	12,268
TOTAL ASSETS LESS CURRENT LIABILITIES		24,593	31,283
NET ASSETS		24,593	31,283
FUNDS			
Unrestricted		24,593	31,283
Restricted		0	0
		24,593	31,283

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 Davie



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 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. 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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