

THE CARRBRIDGE CENTRE LTD

England & Wales · Charity number 1169326

Details

Status	Registered
Legal form	Charitable company
Company number	09187659
Registered	2016-09-23
Register	View on the Charity Commission register

Contact

Address	Carr Bridge Centre Carr Bridge Road Wirral CH49 8EU
Phone	07876774971
Email	carrbridgemakeithappen@gmail.com
Website	http://www.carrbridgecentre.org.uk/contact-us/

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF THE WOODCHURCH ARE AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER; TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: The main aim of the organisation is to assist in the alleviation of the high levels of multi deprivation that exist locally. Tackling issues around education, employment, training, advice, guidance, support and health, the organisation intends to use the centre in a way that will not only generate money for the area and be self-sustainable but help address such issues.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£198,718	£210,526	-	-
2023-08-31	£189,974	£201,832	-	-
2022-08-31	£225,955	£225,499	-	-
2021-08-31	£223,950	£203,947	-	-
2020-08-31	£193,946	£136,708	-	-

Trustees

Name	Role	Appointed
LESLEY REITH	Chair	2017-07-17
Jane Louise Egan		2024-10-03
ROGER NEIL MERRY		2024-04-29

THE CARRBRIDGE CENTRE LTD

England & Wales - Charity number 1169326

Accounts

Company Registration Number - 09187659

The Charity Registration Number is :- 1169326

The Carrbridge Centre Ltd

Report and Accounts

31 August 2024



The Carrbridge Centre Ltd

Report and accounts for the year ended 31 August 2024

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The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2024

The Trustees present their Report and Accounts for the year ended 31 August 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Carrbridge Centre Ltd

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1169326

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Carrbridge Centre Ltd

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Trustees' Annual Report for the year ended 31 August 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

Carr Bridge Centre
Carr Bridge Road, Wirral
Merseyside, CH49 8EU

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Lesley Reith
Amanda Gillard
Roger Merry
Jan Egan

The following persons served as Trustees during the year ended 31 August 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Lesley Reith		
Amanda Gillard		
Roger Merry	29/04/2024	
Lynette Akwei-Howe		05/02/2024
Michael Kennedy		14/08/2024
Damian McGregor		05/11/2024
Adam Mellor		05/02/2024

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To further or benefit the residents of the Woodchurch area and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objectives but not otherwise, the Trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the Charity in the furtherance of the above objectives.

- Create opportunities in a supportive environment to allow local people access to IT equipment and the internet
- Provide a venue where people can learn and be trained, that is friendly, welcoming, accessible and affordable.
- Provide local, cost effective resources and facilities that will offer a range of services created to meet local need whilst improving people's quality of life.
- Provide a range of services through training, information, advice and guidance that will tackle key issues that will tackle the local communities high levels of deprivation.
- Be integral in the development of community cohesion and organisation co-operation with the view to maximise resources and minimise waste.
- Develop a sense of well-being within the communities in which we work through the development of programmes that build the capacity of local people, and create new and exciting opportunities for those most excluded.
- Identify and work in partnership with other like-minded organisations for the betterment of our communities through a range of collaborative operations.
- Provide services that will address key health issues related to the Wirral's Joint Needs Assessment (JNSA) in a way that will engage local people.

The Carrbridge Centre Ltd

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Trustees' Annual Report for the year ended 31 August 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

This year has continued to see Carrbridge centres projects busy trying to meet the demands of the community. This has put huge strain on existing staff and volunteers' capacity to meet demand and keep up with finding necessary funding to maintain and develop the offer to the Woodchurch Community and it continues to be difficult to obtain funding with fewer options available. The opening of the new football pitches has been a great asset with programmes and football camps being run during the holidays.

Hoole Rd Community shop and support: - approximately 16,500 visits and a support caseload of over 250 individuals and families.

Carrbridge Community Centre approximately 41,000 visits

Wirral's biggest 4G football pitches: (football of 3476 visits)

We still continue with our 2 main offers

Youth Offer based at Carrbridge Centre: Continues to be heavily dependent on Edsential HAF funding in the holidays our summer holiday HAF programme was one of the most successful yet with us engaging with over 120 young people daily across our activities and football camps. We continue to offer food and positive activity for young people over the holiday periods. Youth offer became heavily depleted due to funding reasons which saw us drop to 2 Youth clubs per week. Additionally we run a weekly stay and play.

The Centre continues to be used for community training and is used on a Friday for community bingo.

The new 3G pitches have allowed us to further engage with young people. We ran introductory girls only football sessions which led to the establishment of a girls football team at the local grassroots club and have plans for a football tournament and support of refereeing courses for local young people.

Community Offer - Based at Hoole Rd hub: Emergency Food and welfare support, using social supermarket and foodbank to support residents in crisis. Thanks to Wirral Household Support fund and Neo Community we have been able to support 1300 families with emergency food support and offer further support with family and community support service offering advocacy, support and signposting to appropriate services. A huge thanks to our partners supporting the programmes Involve Northwest, Age UK and other smaller CICs who have helped make it possible for us to provide support for our community locally.

Funding streams have dropped this year for all charities, and we have also been affected by this but continue to get support from HAF and Wirral Household Support. We are looking at ways to generate more income via rentals and sales. We managed to secure £6000 in funding from EVOLVE however we continue to search for core costs after being denied funding from Magenta Living.

To try maintaining levels, the partnership with Local Football team, new café and rentals from football pitches helps towards offsetting the extra costs needed to maintain the level of service and meeting the growing needs of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Carrbridge Centre Ltd

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Trustees' Annual Report for the year ended 31 August 2024

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Directors of the charitable company are also Chairty Trustees for the purposes of charity law and under the Company's Articles are known as The Trustee. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

proposed Trustee appointments can be put forward and the board must decide whether or not to appoint the nominee(s) in accordance with the Articles of Association.

The policies and procedures for the induction and training of trustees.

Most Trustees are already familiar with the work of the Charity through attendance at open days and involvement in the activities run at the charity's premises. Trustee update/induction days will take place on a regular basis, usually every year so that all Trustees are kept aware of their role and responsibilities. Any major changes in the intervening periods are communicated to them at the scheduled bi-monthly meetings of the Board.

New Trustees are supplied with a copy of the Memorandum and Articles of Association, the latest available financial statements and minutes of recent board meetings. They are also advised to visit the Charities Commission website to ensure that they are fully aware of what their respective rights and responsibilities are.

Inductions are then followed up by experienced members of the board to insure new inductees understand the information provided and answer any questions that remain.

Bankers	Barclays Bank, 182-184 Grange Rd, Birkenhead, Merseyside, CH41 6EA
Accountants	APH Accountants Ltd, 259 Wallasey Village, Wallasey, CH45 3LR

Financial review

The charity's financial position at the end of the year ended 31 August 2024

The financial position of the charity at 31 August 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net expenditure	(11,808)	(11,860)
Unrestricted Revenue Funds available for the general purposes of the charity	73,028	94,487
Restricted Revenue Funds	16,805	7,155
Total Funds	89,833	101,642

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Trustees' Annual Report for the year ended 31 August 2024

Financial review of the position at the reporting date, 31 August 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

It is the policy of the Charitable Company to maintain unrestricted funds which are free reserves at a level to cover 3 months running costs if no further funding was received.

As at the end of the financial year, the unrestricted funds totalled £73,028. The charitable company requires £52,631 for 3 months running costs at the current level.

Therefore the company has unrestricted reserves that are in accordance with this policy.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The Carrbridge Centre has the security of its unrestricted reserves to secure salary costs of core staff to continue for the immediate future, and also to seek opportunities as they arise to continue to support the community through uncertain times.

We expect the next few years for The Carrbridge Centre to focus its work on supporting the community to be able to support itself, it will be challenging for all involved, however the organisation has proved resilient in the face of adversity and with community support being recognised, the true meaning of #webb1fusion 'working together' for Woodchurch to bounce back will continue to be the foundation of all the work that we do. Community led.

Details of The Independent Examiner

Paul White

Member of Chartered Institute of Management Accountants

APH Accountants Ltd

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

The Carrbridge Centre Ltd

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Trustees' Annual Report for the year ended 31 August 2024

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 31 August 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 May 2025.



Lesley Reith (May 29, 2025 11:14 GMT+1)

LESLEY REITH
Director and Trustee

The Carrbridge Centre Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 25 for the year ended 31 August 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Institute of Management Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Carrbridge Centre Ltd

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Paul White - Independent Examiner

Chartered Institute of Management Accountants

APH Accountants Ltd
259 Wallasey Village
Wallasey
Merseyside
CH45 3LR

This report was signed on 28 May 2025

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	22,030	-	22,030	1,727
Charitable activities	A2	51,917	124,271	176,188	188,244
Other	A5	500	-	500	-
Total income	A	74,447	124,271	198,718	189,971
Expenditure on:					
Charitable activities	B2	95,905	114,621	210,526	201,831
Total expenditure	B	95,905	114,621	210,526	201,831
Net expenditure for the year		(21,458)	9,650	(11,808)	(11,860)
Net income after transfers	A-B-C	(21,458)	9,650	(11,808)	(11,860)
Net movement in funds		(21,458)	9,650	(11,808)	(11,860)
Reconciliation of funds:-	E				
Total funds brought forward		94,487	7,155	101,642	113,500
Total funds carried forward		73,028	16,805	89,833	101,640

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2024

The Carrbridge Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income from:				
Donations & Legacies	A1	1,727	-	1,727
Charitable activities	A2	57,479	130,768	188,244
Total income	A	59,206	130,768	189,971
Expenditure on:				
Charitable activities	B2	20,104	181,728	201,831
Total expenditure	B	20,104	181,728	201,831
Net expenditure for the year		39,102	(50,960)	(11,860)
Net income after transfers		39,102	(50,960)	(11,860)
Net movement in funds		39,102	(50,960)	(11,860)
Reconciliation of funds:-	E			
Total funds brought forward		55,385	58,115	113,500
Total funds carried forward		94,487	7,155	101,640

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2024

The Carrbridge Centre Ltd - Resources applied in the year ended 31 August 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(11,808)	(11,860)
Net resources available to fund charitable activities	(11,808)	(11,860)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 August 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	94,487	7,155	101,642	113,500
Recognised gains and losses before transfers	(21,458)	9,650	(11,808)	(11,860)
	73,029	16,805	89,834	101,640
Closing revenue funds	73,029	16,805	89,834	101,640

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	73,029	16,805	89,834	101,640

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	8,913	11,234
Current assets		B		
Debtors	11	B2	17,400	-
Cash at bank and in hand		B4	65,794	93,819
Total current assets			83,194	93,819
Creditors: amounts falling due within one year	12	C1	(2,274)	(3,411)
Net current assets			80,920	90,408
The total net assets of the charity			89,833	101,642

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	16,805	7,155
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	73,028	94,487
Designated Funds				
Total charity funds			89,833	101,642

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2024

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Lesley Reith (May 29, 2025 11:14 GMT+1)

LESLEY REITH

Trustee

Approved by the board of trustees on 28 May 2025

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The charity relies on grant funding from various funding bodies to continue its activities. This income can be uncertain. The Trustees have the view that they are able to continue to obtain funding from these bodies into the future on the assumption that no extraordinary events occur.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers, as well as income received from grant funding and voluntary donations.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Computer equipment	33 % reducing balance
Fixtures & Fittings	20 % reducing balance
Motor vehicles	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Creditors and provisions

Creditors and provisions are measured at transaction price.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Charity does not have designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instrument to the charity's position.

5 Net (deficit)/surplus before tax in the financial year

	2024 £	2023 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,321	2,946
Pension costs	1,037	890

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	96,509	99,335
Employer's operating costs of defined contribution pension schemes	1,037	890
Total salaries, wages and related costs	97,546	100,225

Numbers of full time employees or full time equivalents	2024	2023
The average number of total staff employed in the year was	10	6
The estimated full time equivalent number of all staff employed in the year was	6	6

The estimated equivalent number of full time staff deployed in different activities in the year was:-

The estimated full time equivalent number of all staff employed as above	6	6
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2023	-	19,264	10,600	29,864
At 31 August 2024	-	19,264	10,600	29,864
Depreciation				
At 1 September 2023	-	13,325	5,305	18,630
Charge for the year	-	1,262	1,059	2,321
At 31 August 2024	-	14,587	6,364	20,951
Net book value				
At 31 August 2024	-	4,677	4,236	8,913
At 31 August 2023	-	5,939	5,295	11,234

11 Debtors

	2024 £	2023 £
Trade debtors	17,400	-

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	878	878
PAYE, NIC VAT and other taxes	1,200	2,191
Other creditors	196	342
	2,274	3,411

13 Loans to trustees included in debtors

There were no loan to trustees made during the period.

14 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of trustees during the period.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

15 Income and Expenditure account summary

	2024 £	2023 £
At 1 September 2023	101,637	113,500
Loss after tax for the year	(11,806)	(11,863)
At 31 August 2024	<u>89,831</u>	<u>101,637</u>

16 No related party transactions

There were no transactions with related parties in the year.

17 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	8,913	-	-	8,913
Current Assets	76,039	-	7,155	83,194
Current Liabilities	(2,274)	-	-	(2,274)
	<u>82,678</u>	<u>-</u>	<u>7,155</u>	<u>89,833</u>

At 1 September 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	11,234	-	-	11,234
Current Assets	35,704	-	58,115	93,819
Current Liabilities	(3,411)	-	-	(3,411)
	<u>43,527</u>	<u>-</u>	<u>58,115</u>	<u>101,641</u>

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 19 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	94,487	(21,458)	-	73,029
Total unrestricted and designated funds	<u>94,487</u>	<u>(21,458)</u>	<u>-</u>	<u>73,029</u>
Restricted funds:-				
Wirral Household Support Fund	-	3,648	-	3,648
JMC Ringfenced (peoples health trust)	2,723	-	-	2,723
Police and Crime Commissioner	3,200	-	-	3,200
Evolve	-	2,000	-	2,000
Wirral youth Weekenders Fund	1,232	-	-	1,232
Sundry Other funds	-	4,000	-	4,000
Total restricted funds	<u>7,155</u>	<u>9,648</u>	<u>-</u>	<u>16,803</u>
Total charity funds	<u>101,642</u>	<u>(11,810)</u>	<u>-</u>	<u>89,832</u>

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2024

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	74,447	(95,905)	-	(21,458)
Restricted funds:-				
Community cashback	5,000	(5,000)	-	-
Wirral Household Support Fund	39,975	(36,325)	-	3,650
Edsential	52,220	(52,220)	-	-
Peoples Health Trust	11,979	(11,979)	-	-
Evolve	6,000	(4,000)	-	2,000
Sundry other funds	9,097	(5,097)	-	4,000
	198,718	(210,526)	-	(11,808)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revenue funds

These funds are held to be expended on the specific items detailed in the grant funding contract, or for the specific activities detailed in the grant funding contract.

21 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

22 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	21,604	-	21,604	1,582
Total donations and gifts from individuals	21,604	-	21,604	1,582
Fundraising				
General fundraising	426	-	426	145
Total Fundraising	426	-	426	145
Total Donations and Legacies	22,030	-	22,030	1,727

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23 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	44,475	-	44,475	46,947
Letting of property for charitable purposes	7,442	-	7,442	4,005
Total Primary purpose and ancillary trading	51,917	-	51,917	50,952

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

24 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Grants from non public bodies to fund charitable activities				
Community Cashback	-	5,000	5,000	-
Wirral council - Wirral Together fund	-	-	-	720
Grantscape - burbo bank	-	-	-	4,307
Edsential	-	52,220	52,220	80,768
Peoples Health Trust	-	11,979	11,979	-
Feeding Britian fund	-	-	-	1,500
Co-Op Community Fund	-	2,173	2,173	-
Evolve	-	6,000	6,000	-
Woodchurch Wellbeing	-	6,924	6,924	-
Youth club	-	-	-	10,000
Wirral Household Support Fund	-	39,975	39,975	40,000
Total Grants from non public bodies to fund charitable activities	-	124,271	124,271	137,295
Total Charitable income from funders	-	124,271	124,271	137,295

25 Total Income from charitable activities

	Current year Unrestricted Funds £ 2024	Current year Restricted Funds £ 2024	Current year Total Funds £ 2024	Prior Year Total Funds £ 2023
Total income from charitable trading	51,917	-	51,917	50,952
Total Charitable income from funders	-	124,271	124,271	137,295
Total from charitable activities	A2 51,917	124,271	176,188	188,247

26 Other income and gains

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Summary of Other income				
Sundry other income	500	-	500	-
Total other income	A5 500	-	500	-

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	27,197	69,312	96,509	99,335
Defined contribution pension costs - charitable activities	-	1,037	1,037	890
Marketing and advertising of charitable services	487	-	487	-
Sessional fees	-	-	-	156
Running costs	5,279	-	5,279	2,340
Equipment	5,983	-	5,983	446
Activities, events and trips	-	39,155	39,155	37,241
Motor expenses	1,305	-	1,305	1,199
Total direct spending	B2a 40,251	109,504	149,755	141,607

28 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Cost of goods for primary purpose trading	42,940	-	42,940	34,663
Total charitable trading costs	B2b 42,940	-	42,940	34,663

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

29 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	1,500	1,500	2,066
Travel and subsistence - staff	-	1,296	1,296	1,064
Office costs	5,587	-	5,587	5,540
Insurance	3,741	-	3,741	2,103
Memberships and licences	80	-	80	455
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,506	-	1,506	3,834
Legal fees	1,800	-	1,800	140
Consultancy fees	-	-	-	6,440
<i>Financial costs</i>				
Depreciation & Amortisation in total for the	-	2,321	2,321	2,946
Support costs before reallocation	12,714	5,117	17,831	24,588
Total support costs	12,714	5,117	17,831	24,588

The basis of allocation of costs between activities is described under accounting policies

30 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	-	-	-	973
Total Governance costs	-	-	-	973

31 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	40,251	109,504	149,755	141,607
Total charitable trading costs	B2b	42,940	-	42,940	34,663
Total support costs	B2d	12,714	5,117	17,831	24,588
Total Governance costs	B2e	-	-	-	973
Total charitable expenditure	B2	95,905	114,621	210,526	201,831

THE CARRBRIDGE CENTRE LTD

England & Wales - Charity number 1169326

Accounts

Company Registration Number - 09187659

The Charity Registration Number is :- 1169326

The Carrbridge Centre Ltd

Report and Accounts

31 August 2023



The Carrbridge Centre Ltd

Report and accounts for the year ended 31 August 2023

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The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Carrbridge Centre Ltd

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1169326

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

Carr Bridge Centre
Carr Bridge Road, Wirral
Merseyside, CH49 8EU

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Lesley Reith
Amanda Gillard
Roger Merry
Michael Kennedy
Damian McGregor

The following persons served as Trustees during the year ended 31 August 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To further or benefit the residents of the Woodchurch area and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objectives but not otherwise, the Trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the Charity in the furtherance of the above objectives.

- Create opportunities in a supportive environment to allow local people access to IT equipment and the internet
- Provide a venue where people can learn and be trained, that is friendly, welcoming, accessible and affordable.
- Provide local, cost effective resources and facilities that will offer a range of services created to meet local need whilst improving people's quality of life.
- Provide a range of services through training, information, advice and guidance that will tackle key issues that will tackle the local communities high levels of deprivation.
- Be integral in the development of community cohesion and organisation co-operation with the view to maximise resources and minimise waste.
- Develop a sense of well-being within the communities in which we work through the development of programmes that build the capacity of local people, and create new and exciting opportunities for those most excluded.
- Identify and work in partnership with other like-minded organisations for the betterment of our communities through a range of collaborative operations.
- Provide services that will address key health issues related to the Wirral's Joint Needs Assessment (JNSA) in a way that will engage local people.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

The main activities undertaken during the year to further the charity's purpose for the public benefit.

This year has seen The Carrbridge centres Projects busy trying to meet the demands of the community with the sad loss of two key members of staff working with Youth and volunteers. This has put huge strain on Existing staff and volunteers' capacity to meet demand and keep up with finding necessary funding to maintain and develop the offer to the Woodchurch Community. The continuing social strain after the pandemic along with cost of living crisis has had huge impact community however we have seen a huge increase in demand for local service and support football and with the new football pitches due open in November 2023 we only expect that demand to increase twofold. The challenge will be to manage and fund capacity to meet the demand.

- Hoole Rd Community shop and support: -15,829 visits and a support caseload of over 129 individuals and families.

- Carrbridge Community Centre 40,820 visits

- Wirral's biggest 4G football pitches: (expected footfall of 50,000 to 100,000 visits)

We still continue with our 3 main offers

- Youth Offer – based at Carrbridge Centre: heavily dependent on Edsential HAF funding in the holidays, we continue to offer food and positive activity for young people over the holiday periods. Alongside 4 youth clubs for a variety of ages. We offer 2 x family stay and plays, new start up SEND groups and with the opening of the football pitches offering football and sport activity 4 nights a week. The centre has joined up with Local football team and created a new sports café – The Tardis Café which will cater for the new audience we have attracted by the football pitches. We still offer other events and groups who use the centre, including Community training, events community Bingo and rentals to community.

- Community Offer – Based at Hoole Rd hub: Emergency Food and welfare support, using social supermarket and foodbank to support residents in crisis. Thanks to Wirral Household Support fund have been able to support, 1229 families with emergency food support and offer Further support with family and community support service offering advocacy, support and signposting to appropriate services. A huge thanks to our partners supporting the programmes Involve Northwest, Age UK and other smaller CICs we have been able to provide support for our community locally.

- Volunteer Offer – unfortunately we lost our Volunteer Development worker and has this year and have really struggled recruiting and retaining volunteers to support our programmes, however we have never had so many opportunities to volunteer from Gardening to youth and community support with the new pitches even more opportunities will arise. We thank the Peoples health trust for their patience and support extending funding in the new financial year, to try boost volunteering that we are so reliant on.

Finances

This year we have maintained similar levels of income and expenditure as previous years however we have seen a drop in the amount of smaller funding to run projects, and greater dependency larger funding Namely HAF and Wirral Household support this year. We are expecting the funding streams to waiver off in the coming year(s). Moving forward, we are and looking at ways to generate more income via rentals and sales. To try maintaining levels, the partnership with Local Football team, new café and rentals from football pitches will help towards offsetting the extra costs needed to maintain the level of service and meeting the growing needs of the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Directors of the charitable company are also Chairty Trustees for the purposes of charity law and under the Company's Articles are known as The Trustee. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

proposed Trustee appointments can be put forward and the board must decide whether or not to appoint the nominee(s) in accordance with the Articles of Association.

The policies and procedures for the induction and training of trustees.

Most Trustees are already familiar with the work of the Charity through attendance at open days and involvement in the activities run at the charity's premises. Trustee update/induction days will take place on a regular basis, usually every year so that all Trustees are kept aware of their role and responsibilities. Any major changes in the intervening periods are communicated to them at the scheduled bi-monthly meetings of the Board.

New Trustees are supplied with a copy of the Memorandum and Articles of Association, the latest available financial statements and minutes of recent board meetings. They are also advised to visit the Charities Commission website to ensure that they are fully aware of what their respective rights and responsibilities are.

Inductions are then followed up by experienced members of the board to insure new inductees understand the information provided and answer any questions that remain.

Bankers	Barclays Bank, 182-184 Grange Rd, Birkenhead, Merseyside, CH41 6EA
Accountants	APH Accountants Ltd, 259 Wallasey Village, Wallasey, CH45 3LR

Financial review

The charity's financial position at the end of the year ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net (expenditure)/income	(11,858)	455
Unrestricted Revenue Funds available for the general purposes of the charity	94,489	55,385
Restricted Revenue Funds	7,154	58,115
Total Funds	101,643	113,500

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

Financial review of the position at the reporting date, 31 August 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. (change to something more appropriate, if this is not the case)

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

It is the policy of the Charitable Company to maintain unrestricted funds which are free reserves at a level to cover 3 months running costs if no further funding was received.

As at the end of the financial year, the unrestricted funds totalled £94,489. The charitable company requires £50,458 for 3 months running costs at the current level.

Therefore the company has unrestricted reserves that are in accordance with this policy.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The Carrbridge Centre has the security of its unrestricted reserves to secure salary costs of core staff to continue for the immediate future, and also to seek opportunities as they arise to continue to support the community through uncertain times.

We expect the next few years for The Carrbridge Centre to focus its work on supporting the community to be able to support itself, it will be challenging for all involved, however the organisation has proved resilient in the face of adversity and with community support being recognised, the true meaning of #webb1fusion 'working together' for Woodchurch to bounce back will continue to be the foundation of all the work that we do. Community led.

Details of The Independent Examiner

Paul White

Member of Chartered Institute of Management Accountants

APH Accountants Ltd

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 8 May 2024.



LESLEY REITH
Director and Trustee

The Carrbridge Centre Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 25 for the year ended 31 August 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Institute of Management Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Carrbridge Centre Ltd

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

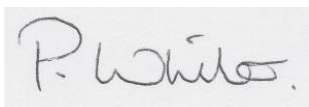
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Paul White - Independent Examiner

Chartered Institute of Management Accountants

APH Accountants Ltd
259 Wallasey Village
Wallasey
Merseyside
CH45 3LR

This report was signed on 8 May 2024

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	1,727	-	1,727	4,945
Charitable activities	A2	57,479	130,768	188,247	221,007
Total income	A	59,206	130,768	189,974	225,952
Expenditure on:					
Charitable activities	B2	20,104	181,728	201,832	225,497
Total expenditure	B	20,104	181,728	201,832	225,497
Net (expenditure)/income for the year		39,102	(50,960)	(11,858)	455
Net income after transfers	A-B-C	39,102	(50,960)	(11,858)	455
Net movement in funds		39,102	(50,960)	(11,858)	455
Reconciliation of funds:-	E				
Total funds brought forward		55,385	58,115	113,500	113,045
Total funds carried forward		94,487	7,155	101,642	113,500

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2023

The Carrbridge Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	4,945	-	4,945
Charitable activities	A2	43,235	177,775	221,007
Total income	A	48,180	177,775	225,952
Expenditure on:				
Charitable activities	B2	95,831	129,669	225,497
Total expenditure	B	95,831	129,669	225,497
Net income for the year		(47,651)	48,106	455
Net income after transfers		(47,651)	48,106	455
Net movement in funds		(47,651)	48,106	455
Reconciliation of funds:-	E			
Total funds brought forward		103,036	10,009	113,045
Total funds carried forward		55,385	58,115	113,500

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2023

The Carrbridge Centre Ltd - Resources applied in the year ended 31 August 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(11,858)	455
Net resources available to fund charitable activities	(11,858)	455

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 August 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	55,385	58,115	113,500	113,045
Recognised gains and losses before transfers	39,102	(50,960)	(11,858)	455
	94,487	7,155	101,642	113,500
Closing revenue funds	94,487	7,155	101,642	113,500

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	94,487	7,155	101,642	113,500

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	11,234	14,180
Current assets		B		
Cash at bank and in hand		B4	93,819	104,172
Creditors: amounts falling due within one year	11	C1	<u>(3,411)</u>	<u>(4,851)</u>
Net current assets			90,408	99,321
The total net assets of the charity			<u>101,642</u>	<u>113,501</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	17	D2	7,155	58,115
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	94,487	55,385
Designated Funds				
Total charity funds			<u>101,642</u>	<u>113,500</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2023

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



LESLEY REITH

Trustee

Approved by the board of trustees on 8 May 2024

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The charity relies on grant funding from various funding bodies to continue its activities. This income can be uncertain. The Trustees have the view that they are able to continue to obtain funding from these bodies into the future on the assumption that no extraordinary events occur.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers, as well as income received from grant funding and voluntary donations.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Computer equipment	33 % reducing balance
Fixtures & Fittings	20 % reducing balance
Motor vehicles	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Creditors and provisions

Creditors and provisions are measured at transaction price.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Charity does not have designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instrument to the charity's position.

5 Net (deficit)/surplus before tax in the financial year

	2023 £	2022 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,946	3,752
Pension costs	890	1,702

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	99,335	88,852
Employer's operating costs of defined contribution pension schemes	890	1,702
Total salaries, wages and related costs	100,225	90,554

Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	6	6
The estimated full time equivalent number of all staff employed in the year was	6	6

The estimated equivalent number of full time staff deployed in different activities in the year was:-

The estimated full time equivalent number of all staff employed as above	6	6
---	---	---

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2022	-	19,264	10,600	29,864
At 31 August 2023	-	19,264	10,600	29,864
Depreciation				
At 1 September 2022	-	11,702	3,982	15,684
Charge for the year	-	1,623	1,323	2,946
At 31 August 2023	-	13,325	5,305	18,630
Net book value				
At 31 August 2023	-	5,939	5,295	11,234
At 31 August 2022	-	7,562	6,618	14,180

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	878	878
PAYE, NIC VAT and other taxes	2,191	3,810
Other creditors	342	163
	3,411	4,851

12 Loans to trustees included in debtors

There were no loan to trustees made during the period.

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of trustees during the period.

14 Income and Expenditure account summary

	2023 £	2022 £
At 1 September 2022	113,497	113,045
(Loss)/surplus after tax for the year	(11,856)	452
At 31 August 2023	101,641	113,497

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	11,234	-		11,234
Current Assets	86,664		7,155	93,819
Current Liabilities	(3,411)	-	-	(3,411)
	94,487	-	7,155	101,642

At 1 September 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	14,180	-	-	14,180
Current Assets	46,057	-	58,115	104,172
Current Liabilities	(4,851)	-	-	(4,851)
	55,386	-	58,115	113,500

17 Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 18 £	Transfers between funds in 2023 See Note 0 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	55,385	39,102	-	94,487
Total unrestricted and designated funds	55,385	39,102	-	94,487
Restricted funds:-				
Wirral Household Support Fund	1,213	(1,213)	-	-
Edsential	10,167	(10,167)	-	-
JMC Ringfenced (peoples health trust)	2,723	-	-	2,723
Police and Crime Commissioner	3,800	(600)	-	3,200
CVF renewal Grant	37,798	(37,798)	-	-
Wirral youth Weekenders Fund	1,810	(578)	-	1,232
Sundry Other funds	606	(606)	-	-
Total restricted funds	58,117	(50,962)	-	7,155
Total charity funds	113,502	(11,860)	-	101,642

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2023

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	59,206	(20,104)	-	39,102
Restricted funds:-				
Awards For all	10,000	(10,000)	-	-
Wirral Household Support Fund	40,000	(41,213)	-	(1,213)
Edsential	80,768	(90,935)	-	(10,167)
Police and Crime Commissioner		(600)	-	(600)
CVF renewal Grant		(37,798)	-	(37,798)
Wirral youth Weekenders Fund		(576)	-	(576)
Sundry other funds		(606)	-	(606)
	189,974	(201,832)	-	(11,858)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revenue funds

These funds are held to be expended on the specific items detailed in the grant funding contract, or for the specific activities detailed in the grant funding contract.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,582	-	1,582	4,058
Total donations and gifts from individuals	1,582	-	1,582	4,058
Fundraising				
General fundraising	145	-	145	887
Total Fundraising	145	-	145	887
Total Donations and Legacies	A1 1,727	-	1,727	4,945

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	46,947	-	46,947	38,301
Letting of property for charitable purposes	4,005	-	4,005	4,934
Total Primary purpose and ancillary trading	50,952	-	50,952	43,235

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

23 Charitable income from funders

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants from non public bodies to fund charitable activities				
Wirral council - Wirral Together fund	720	-	720	-
Grantscape - burbo bank	4,307	-	4,307	-
Edsential	-	80,768	80,768	79,411
Peoples Health Trust	-	-	-	7,730
Feeding Britian fund	1,500	-	1,500	-
Police and Crime Commissioner	-	-	-	5,000
Youth club	-	10,000	10,000	-
CVF Renewal Grant	-	-	-	50,000
Wirral Household Support Fund	-	40,000	40,000	28,178
Wirral Youth Weekenders Fund	-	-	-	5,000
Various Other Funders	-	-	-	2,456
Total Grants from non public bodies to fund charitable activities	6,527	130,768	137,295	177,775
Total Charitable income from funders	6,527	130,768	137,295	177,775

24 Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading	50,952	-	50,952	43,235
Total Charitable income from funders	6,527	130,768	137,295	177,775
Total from charitable activities	A2 57,479	130,768	188,247	221,010

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	9,475	89,860	99,335	88,852

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

Defined contribution pension costs - charitable activities	569	321	890	1,702
Marketing and advertising of charitable services	-	-	-	551
Sessional fees	156	-	156	9,778
Running costs	2,340	-	2,340	13,271
Equipment	168	278	446	6,807
Activities, events and trips	283	36,958	37,241	57,939
Project grants	-	-	-	2,000
Motor expenses	990	209	1,199	1,632
Total direct spending	B2a 13,981	127,626	141,607	182,532

26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of goods for primary purpose trading	(7,776)	42,439	34,663	28,843
Total charitable trading costs	B2b (7,776)	42,439	34,663	28,843

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

27 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	697	1,369	2,066	901
Travel and subsistence - staff	804	260	1,064	296
Office costs	973	4,568	5,541	6,011
Insurance	2,103	-	2,103	1,426
Memberships and licences	455	-	455	763
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,741	2,093	3,834	-
Legal fees	140	-	140	-
Consultancy fees	4,040	2,400	6,440	-
<i>Financial costs</i>				
Depreciation & Amortisation in total for the	2,946	-	2,946	3,752
Support costs before reallocation	13,899	10,690	24,589	13,149
Total support costs	13,899	10,690	24,589	13,149

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	-	973	973	973
Total Governance costs	-	973	973	973

29 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	13,981	127,626	141,607	182,532
Total charitable trading costs	B2b	(7,776)	42,439	34,663	28,843
Total support costs	B2d	13,899	10,690	24,589	13,149
Total Governance costs	B2e	-	973	973	973
Total charitable expenditure	B2	20,104	181,728	201,832	225,497

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015



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THE CARRBRIDGE CENTRE LTD

England & Wales - Charity number 1169326

Accounts

Company Registration Number - 09187659

The Charity Registration Number is :- 1169326

The Carrbridge Centre Ltd

Report and Accounts

31 August 2022



The Carrbridge Centre Ltd

Report and accounts for the year ended 31 August 2022

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The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Carrbridge Centre Ltd

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1169326

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

Carr Bridge Centre
Carr Bridge Road, Wirral
Merseyside, CH49 8EU
Telephone Email Address Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Lesley Reith
Amanda Gillard
Adam Mellor
Lynette Akwei-Howe
Damian McGregor
David Bevington

The following persons served as Trustees during the year ended 31 August 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To further or benefit the residents of the Woodchurch area and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objectives but not otherwise, the Trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the Charity in the furtherance of the above objectives.

- Create opportunities in a supportive environment to allow local people access to IT equipment and the internet
- Provide a venue where people can learn and be trained, that is friendly, welcoming, accessible and affordable.
- Provide local, cost effective resources and facilities that will offer a range of services created to meet local need whilst improving people's quality of life.
- Provide a range of services through training, information, advice and guidance that will tackle key issues that will tackle the local communities high levels of deprivation.
- Be integral in the development of community cohesion and organisation co-operation with the view to maximise resources and minimise waste.
- Develop a sense of well-being within the communities in which we work through the development of programmes that build the capacity of local people, and create new and exciting opportunities for those most excluded.
- Identify and work in partnership with other like-minded organisations for the betterment of our communities through a range of collaborative operations.
- Provide services that will address key health issues related to the Wirral's Joint Needs Assessment (JNSA) in a way that will engage local people.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

This year has seen The Carrbridge centres Projects transition and grow in the community. Working with approximately 20% of the Woodchurch community, We have had 34289 visits across all sites per year by 2296 unique individuals and children accessing our services each year. After the isolation of the Pandemic opening our 3 sites: The Community Centre / Hoole Rd / Pemberton Gardens. Focused our efforts 3 main areas:

- **Youth Offer** Thanks to Funding from Holiday Activity and food Programme (Edsential / Wirral Council) Police Crime Commissioner , and Wirral Council CVF fund we were able to: run: Youth club sessions 4 times a week with currently 218 signed up and regularly attending. Holiday Food and Full activity programmes every holiday over 789 young people engaged in programmes over Easter Summer and Christmas. Parent and toddler groups, weekly 2hr sessions +family play in nature. Residential ,Community trips to theme parks 3 times per year. 3 x community events per year. Family and Community training delivering variety of training courses for SEND, parenting and Gang and crime awareness sessions along with promoting family toolbox across all our sites.
- **Community Offer** – Emergency Food and welfare support, using social supermarket and foodbank to support residents in crisis. Thanks to Wirral Household Support fund have been able to support, 829 families with emergency food support and offer Further support with family and community support service offering advocacy, support and signposting to appropriate services. Thanks to Wirral Council CVF funding.
- **Volunteer Offer** Thanks to Peoples Health Trust we have been able to offer Volunteer opportunities across the estate with a focus on empowering Volunteers to set up and run programmes We offered 3 Venues for community to use for recreation, social or training. And have been instrumental in preventing essential locations such as leisure centre from being demolished and other locations closed. Community representation on various boards for residents to have their views represented. Community cohesion bringing together community with statutory and local authorities to work effectively for community.

As we have grown we have seen a substantial increase in in income and expenditure this year. Thank you to funders and local supporters for providing essential funds, necessary to carry our work and the incredible effort and commitment from our Volunteers and staff to provide quality provision within the community by the community.
As we progress into next year, we have a challenging year trying to source and attract funds. Focus on the 3 key areas of Youth, Community and Resources on the estate, as well as recruit and support volunteers who are core to all the work and support that we carry out in the community by the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Directors of the charitable company are also Chairty Trustees for the purposes of charity law and under the Company's Articles are known as The Trustee. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

proposed Trustee appointments can be put forward and the board must decide whether or not to appoint the nominee(s) in accordance with the Articles of Association.

The policies and procedures for the induction and training of trustees.

Most Trustees are already familiar with the work of the Charity through attendance at open days and involvement in the activities run at the charity's premises. Trustee update/induction days will take place on a regular basis, usually every year so that all Trustees are kept aware of their role and responsibilities. Any major changes in the intervening periods are communicated to them at the scheduled bi-monthly meetings of the Board.

New Trustees are supplied with a copy of the Memorandum and Articles of Association, the latest available financial statements and minutes of recent board meetings. They are also advised to visit the Charities Commission website to ensure that they are fully aware of what their respective rights and responsibilities are.

Inductions are then followed up by experienced members of the board to insure new inductees understand the information provided and answer any questions that remain.

Bankers	Barclays Bank, 182-184 Grange Rd, Birkenhead, Merseyside, CH41 6EA
Accountants	APH Accountants Ltd, 259 Wallasey Village, Wallasey, CH45 3LR

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	456	20,001
Unrestricted Revenue Funds available for the general purposes of the charity	55,386	103,036
Restricted Revenue Funds	58,115	10,009
Total Funds	113,501	113,045

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

Financial review of the position at the reporting date, 31 August 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. (change to something more appropriate, if this is not the case)

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

It is the policy of the Charitable Company to maintain unrestricted funds which are free reserves at a level to cover 3 months running costs if no further funding was received.

As at the end of the financial year, the unrestricted funds totalled £55,386. The charitable company requires £55,000 for 3 months running costs at the current level.

Therefore the company has unrestricted reserves that are in accordance with this policy.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The Carrbridge Centre has the security of its unrestricted reserves to secure salary costs of core staff to continue for the immediate future, and also to seek opportunities as they arise to continue to support the community through uncertain times.

We expect the next few years for The Carrbridge Centre to focus its work on supporting the community to be able to support itself, it will be challenging for all involved, however the organisation has proved resilient in the face of adversity and with community support being recognised, the true meaning of #webb1fusion 'working together' for Woodchurch to bounce back will continue to be the foundation of all the work that we do. Community led.

Details of The Independent Examiner

Paul White

Member of Chartered Institute of Management Accountants

APH Accountants Ltd

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 April 2023.


Matt Gibbs (May 10, 2023 22:03 GMT+1)

LESLEY REITH
Director and Trustee

The Carrbridge Centre Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 25 for the year ended 31 August 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Institute of Management Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Carrbridge Centre Ltd

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:- 

Paul White - Independent Examiner

Chartered Institute of Management Accountants

APH Accountants Ltd
259 Wallasey Village
Wallasey
Merseyside
CH45 3LR

This report was signed on 21 April 2023

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	4,945	-	4,945	11,177
Charitable activities	A2	43,235	177,775	221,010	212,773
Total income	A	48,180	177,775	225,955	223,950
Expenditure on:					
Charitable activities	B2	95,830	129,669	225,499	203,949
Total expenditure	B	95,830	129,669	225,499	203,949
Net income for the year		(47,650)	48,106	456	20,001
Net income after transfers	A-B-C	(47,650)	48,106	456	20,001
Net movement in funds		(47,650)	48,106	456	20,001
Reconciliation of funds:-	E				
Total funds brought forward		103,036	10,009	113,045	93,042
Total funds carried forward		55,386	58,115	113,501	113,043

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2022

The Carrbridge Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	11,177	-	11,177
Charitable activities	A2	45,361	167,412	212,773
Total income	A	56,538	167,412	223,950
Expenditure on:				
Charitable activities	B2	7,457	196,490	203,947
Total expenditure	B	7,457	196,490	203,947
Net income for the year		49,081	(29,078)	20,003
Net income after transfers		49,081	(29,078)	20,003
Net movement in funds		49,081	(29,078)	20,003
Reconciliation of funds:-				
	E			
Total funds brought forward		53,955	39,087	93,042
Total funds carried forward		103,036	10,009	113,045

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2022

The Carrbridge Centre Ltd - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	456	20,001
Resources applied on functional fixed assets	-	(16,715)
Net resources available to fund charitable activities	456	3,286

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 August 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	103,036	10,009	113,045	93,042
Recognised gains and losses before transfers	(47,650)	48,106	456	20,001
	55,386	58,115	113,501	113,043
Closing revenue funds	55,386	58,115	113,501	113,043

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	55,386	58,115	113,501	113,043

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	14,179	17,930
Current assets		B		
Cash at bank and in hand		B4	104,173	95,992
Creditors: amounts falling due within one year	11	C1	<u>(4,851)</u>	<u>(878)</u>
Net current assets			99,322	95,114
The total net assets of the charity			<u>113,501</u>	<u>113,044</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	17	D2	58,115	10,009
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	55,386	103,036
Designated Funds				
Total charity funds			<u>113,501</u>	<u>113,045</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2022

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Matt Gibbs (May 10, 2023 22:03 GMT+1)

LESLEY REITH

Trustee

Approved by the board of trustees on 21 April 2023

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The charity relies on grant funding from various funding bodies to continue its activities. This income can be uncertain. The Trustees have the view that they are able to continue to obtain funding from these bodies into the future on the assumption that no extraordinary events occur.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers, as well as income received from grant funding and voluntary donations.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Computer equipment	33 % reducing balance
Fixtures & Fittings	20 % reducing balance
Motor vehicles	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Creditors and provisions

Creditors and provisions are measured at transaction price.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Charity does not have designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instrument to the charity's position.

5 Net surplus before tax in the financial year

	2022 £	2021 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,752	4,792
Pension costs	1,702	1,950

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2022 £	2021 £
Gross Salaries excluding trustees and key management personnel	88,852	81,717
Employer's operating costs of defined contribution pension schemes	1,702	1,950
Total salaries, wages and related costs	90,554	83,667

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	6	4
The estimated full time equivalent number of all staff employed in the year was	6	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

The estimated full time equivalent number of all staff employed as above	6	4
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2021	-	19,264	10,600	29,864
Additions	-	-	-	-
At 31 August 2022	-	19,264	10,600	29,864
Depreciation				
At 1 September 2021	-	9,606	2,328	11,934
Charge for the year	-	2,097	1,654	3,751
At 31 August 2022	-	11,703	3,982	15,685
Net book value				
At 31 August 2022	-	7,561	6,618	14,179
At 31 August 2021	-	9,658	8,272	17,930

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	878	878
PAYE, NIC VAT and other taxes	3,810	-
Other creditors	163	-
	4,851	878

12 Loans to trustees included in debtors

There were no loans to trustees made during the period.

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of trustees during the period.

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	113,043	93,042
Surplus after tax for the year	456	20,001

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

At 31 August 2022

<u>113,499</u>	<u>113,043</u>
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The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	14,179	-		14,179
Current Assets	46,058		58,115	104,173
Current Liabilities	(4,851)	-	-	(4,851)
	55,386	-	58,115	113,501
At 1 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	12,021	-	5,909	17,930
Current Assets	91,892	-	4,100	95,992
Current Liabilities	(878)	-	-	(878)
	103,035	-	10,009	113,044

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	103,036	(47,651)	-	55,385
Total unrestricted and designated funds	103,036	(47,651)	-	55,385
Restricted funds:-				
Wirral Council grants	3,515	(3,515)	-	-
Wirral Household Support Fund	-	1,213	-	1,213
Edsential	-	10,167	-	10,167
Peoples Health Trust	3,165	(3,165)	-	-
JMC Ringfenced (peoples health trust)	2,723	-	-	2,723
Police and Crime Commissioner	-	3,800	-	3,800
CVF renewal Grant	-	37,798	-	37,798
Wirral Youth Weekenders Fund	-	1,810	-	1,810
Sundry Other funds	606	-	-	606
Total restricted funds	10,009	48,106	-	58,115
Total charity funds	113,045	455	-	113,500

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	48,180	(95,830)	-	(47,650)
Restricted funds:-				
Wirral Youth Weekenders Fund			-	-
Wirral Council grants	-	(3,515)	-	(3,515)
Wirral Household Support Fund	28,178	(26,965)	-	1,213
Edsential	79,411	(69,244)	-	10,167
Peoples Health Trust	7,730	(10,895)	-	(3,165)
Police and Crime Commissioner	5,000	(1,200)	-	3,800
CVF renewal Grant	50,000	(12,202)	-	37,798
Wirral Youth Weekenders Fund	5,000	(3,190)	-	1,810
Sundry other funds	2,456	(2,456)	-	-
	225,955	(225,499)	-	456

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revenue funds

These funds are held to be expended on the specific items detailed in the grant funding contract, or for the specific activities detailed in the grant funding contract.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,058	-	4,058	5,576
Total donations and gifts from individuals	4,058	-	4,058	5,576
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	-	-	10,000
Total public sector revenue grants	-	-	-	-
Fundraising				
General fundraising	887	-	887	5,601
Total Fundraising	887	-	887	5,601
Total Donations and Legacies	4,945	-	4,945	11,177

A1

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	38,301	-	38,301	38,524
Letting of property for charitable purposes	4,934	-	4,934	6,137
Total Primary purpose and ancillary trading	43,235	-	43,235	44,661

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

23 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Contractual payments from public bodies to fund charitable activities				
Small payments individually less than £1000	-	-	-	549
Total contractual payments from public bodies	-	-	-	549
Grants from non public bodies to fund charitable activities				
Merseyside V.R.P. Fund	-	-	-	8,500
Wirral council grants	-	-	-	92,258
Children In Need	-	-	-	9,968
Edsential	-	79,411	79,411	53,062
Peoples Health Trust	-	7,730	7,730	-
Feeding Britian fund	-	-	-	250
Police and Crime Commissioner	-	5,000	5,000	500
Community foundation (J Carragher)	-	-	-	2,320
Stay and play fund	-	-	-	88
Youth club	-	-	-	417
CVF Renewal Grant	-	50,000	50,000	-
Wirral Household Support Fund	-	28,178	28,178	-
Wirral Youth Weekenders Fund	-	5,000	5,000	-
Various Other Funders	-	2,456	2,456	200
Total Grants from non public bodies to fund charitable activities	-	177,775	177,775	167,563
Total Charitable income from funders	-	177,775	177,775	168,112

24 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading	43,235	-	43,235	44,661
Total Charitable income from funders	-	177,775	177,775	168,112
Total from charitable activities	A2 43,235	177,775	221,010	212,773

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	57,738	31,114	88,852	81,717
Defined contribution pension costs - charitable activities	1,702	-	1,702	1,950
Temporary Staff - Charitable Activities	-	-	-	-
Marketing and advertising of charitable services	25	526	551	163
Sessional fees	428	9,350	9,778	5,266
Running costs	9,404	3,867	13,271	9,212
Equipment	2,564	4,243	6,807	6,678
Activities, events and trips	9,018	48,922	57,939	44,214
Motor expenses	1,455	177	1,632	2,155
Food	-	-	-	567
DBS fees	-	-	-	93
Total direct spending	B2a 82,334	100,199	182,532	152,015

26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Cost of goods for primary purpose trading	429	28,415	28,843	37,662
Total charitable trading costs	B2b 429	28,415	28,843	37,662

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

27 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Employee costs not included in direct costs</i>				
Other salaries	-	-	-	-
Training and welfare - staff	6	895	901	52
Payroll fees and charges	-	-	-	385
Travel and subsistence - staff	246	50	296	401
Office costs	5,901	110	6,011	3,929
Insurance	1,426	-	1,426	3,407
Memberships and licences	763	-	763	581
Loss on disposal of fixed assets	-	-	-	-
<i>Financial costs</i>				
Depreciation & Amortisation in total for the	3,752	-	3,752	4,792
Support costs before reallocation	12,094	1,055	13,149	13,547
Total support costs	12,094	1,055	13,149	13,547

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	973	-	973	725
Total Governance costs	973	-	973	725

29 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	82,334	100,199	182,534	152,015
Total charitable trading costs	B2b	429	28,415	28,843	37,662
Total support costs	B2d	12,094	1,055	13,149	13,547
Total Governance costs	B2e	973	-	973	725
Total charitable expenditure	B2	95,830	129,669	225,499	203,949

THE CARRBRIDGE CENTRE LTD

England & Wales - Charity number 1169326

Accounts

Company Registration Number - 09187659

The Charity Registration Number is :- 1169326

The Carrbridge Centre Ltd

Report and Accounts

31 August 2021



The Carrbridge Centre Ltd

Report and accounts for the year ended 31 August 2021

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The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

The Trustees present their Report and Accounts for the year ended 31 August 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Carrbridge Centre Ltd

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1169326

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

Carr Bridge Centre

Carr Bridge Road, Wirral

Merseyside, CH49 8EU

Telephone Email Address Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Lesley Reith

Amanda Gillard

Adam Mellor

Lynette Akwei-Howe

Damian McGregor

David Bevington

The following persons served as Trustees during the year ended 31 August 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To further or benefit the residents of the Woodchurch area and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objectives but not otherwise, the Trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the Charity in the furtherance of the above objectives.

- Create opportunities in a supportive environment to allow local people access to IT equipment and the internet
- Provide a venue where people can learn and be trained, that is friendly, welcoming, accessible and affordable.
- Provide local, cost effective resources and facilities that will offer a range of services created to meet local need whilst improving people's quality of life.
- Provide a range of services through training, information, advice and guidance that will tackle key issues that will tackle the local communities high levels of deprivation.
- Be integral in the development of community cohesion and organisation co-operation with the view to maximise resources and minimise waste.
- Develop a sense of well-being within the communities in which we work through the development of programmes that build the capacity of local people, and create new and exciting opportunities for those most excluded.
- Identify and work in partnership with other like-minded organisations for the betterment of our communities through a range of collaborative operations.
- Provide services that will address key health issues related to the Wirral's Joint Needs Assessment (JNSA) in a way that will engage local people.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Difficult year for the Carrbridge Centre during the inconsistency of pandemic, changes of staff. A lot of Adapting and changing to legislation and Needs of the community.

After a Strategic Meeting the Board agreed To Adapt Aims an objective of The Charity:

Aims & Objectives:

To respond to the need of the people of the Woodchurch, facilitating ownership, with programs and places to support the development of opportunity and aspirations, and improve long term outcomes for education, health and economic sustainability. To campaign, lobby and advocate on behalf of our community.

We focused our work on 3 areas: 3 P's = People, Programmes and Places

People – Children & Youth, Families/Individuals, Older people – Woodchurch Community.

Programmes : Limited Programmes were offered –

- Youth Club was only allowed to operate in the second half with Programmes limited to bubbles of 15 young people averaging around 2 bubbles per night, 2 evenings a week. The Youth club was funded By Burbo Bank (disruption due to Pandemic) Able to restart May to July21
- 2 x 12-week Sports Development programme Funded by Jamie Carragher 23 Foundation
- Summer and Easter HAF2021 Holiday activities Funded By Children in Need and Edsential remained one of our Biggest Youth programmes to date running across 4 sites: Carrbridge Centre, Pemberton Gardens Hoole Rd Hub and Activity for All allowing over 300 young people to access free lunches and full activities over the Holiday period.
- HAF2020 Christmas was funded by Wirral council and Edsential, deliver 1100 Family food and activity hampers to School children's families across Wirral.
- Limited opportunities for Personal development or to Facilitate education and training, however we were able to offer Online Music production lessons and offered webb1fusion TV on the internet social music chat show. With restrictions relaxed we were able to offer with partners – Crea8ing careers and 3d Training programmes around Communication, Mental health First Aid Communication and problem solving, First Aid. ACES and Youth Connect 5.

•Finally able to start Peoples Health Trust Volunteer Development programme employing Volunteer Development Manager

•Social inclusion to reduce isolation and improve cohesion developing the sense of community, Health – Physical and Mental. opened up Pemberton gardens and started "Wellness sessions". Places: Due to the Pandemic The Main focus of Day in Day out, Activity centred around the Hoole rd Site as safer to manage and could remain open to support community, during lockdown for Emergency Food Provision and support for the Whole community. In the first half of the Year, offering Social Supermarket, Emergency Food support and advice and guidance for residents. The Carrbridge community Centre was only used when Restrictions relaxed and controlled social activities could take place in the second half of the year and gradually started to to pen up for user groups and training. The Pemberton Gardens gradually opened up with wellness sessions and another option for residents to engage in face to face activity as we progressed through the year.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Directors of the charitable company are also Chairty Trustees for the purposes of charity law and under the Company's Articles are known as The Trustee. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

proposed Trustee appointments can be put forward and the board must decide whether or not to appoint the nominee(s) in accordance with the Articles of Association.

The policies and procedures for the induction and training of trustees.

Most Trustees are already familiar with the work of the Charity through attendance at open days and involvement in the activities run at the charity's premises. Trustee update/induction days will take place on a regular basis, usually every year so that all Trustees are kept aware of their role and responsibilities. Any major changes in the intervening periods are communicated to them at the scheduled bi-monthly meetings of the Board.

New Trustees are supplied with a copy of the Memorandum and Articles of Association, the latest available financial statements and minutes of recent board meetings. They are also advised to visit the Charities Commission website to ensure that they are fully aware of what their respective rights and responsibilities are.

Inductions are then followed up by experienced members of the board to insure new inductees understand the information provided and answer any questions that remain.

Bankers	Barclays Bank, 182-184 Grange Rd, Birkenhead, Merseyside, CH41 6EA
Accountants	APH Accountants Ltd, 259 Wallasey Village, Wallasey, CH45 3LR

Financial review

The charity's financial position at the end of the year ended 31 August 2021

The financial position of the charity at 31 August 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	20,003	57,238
Unrestricted Revenue Funds available for the general purposes of the charity	103,035	53,955
Restricted Revenue Funds	10,009	39,087
Total Funds	113,044	93,042

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

Financial review of the position at the reporting date, 31 August 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. (change to something more appropriate, if this is not the case)

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

It is the policy of the Charitable Company to maintain unrestricted funds which are free reserves at a level to cover 3 months running costs if no further funding was received.

As at the end of the financial year, the unrestricted funds totalled £103,035. The charitable company requires £49,000 for 3 months running costs at the current level.

Therefore the company has unrestricted reserves that are in accordance with this policy.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The Carrbridge Centre has the security of substantial unretricted reserves to secure salary costs of core staff to continue to navigate through the pandemic and beyond, and also to seek opportunities as they arise to continue to support the community through uncertain times.

We expect the next few years for The Carrbridge Centre to focus it's work on supporting the community to be able to support itself, it will be challenging for all involved, however the organisation has proved resilient in the face of adversity and with community support being recognised, the true meaning of #webb1fusion 'working together' for Woodchurch to bounce back will continue to be the foundation of all the work that we do. Community led.

Details of The Independent Examiner

Paul White

Member of Chartered Institute of Management Accountants

APH Accountants Ltd

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The Carrbridge Centre Ltd

Company Registration Number - 09187659

Trustees' Annual Report for the year ended 31 August 2021

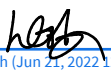
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 13 June 2022.



Lesley Reith (Jun 21, 2022 12:24 GMT+1)

LESLEY REITH
Director and Trustee

The Carrbridge Centre Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 25 for the year ended 31 August 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Institute of Management Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Carrbridge Centre Ltd

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:- 

Paul White - Independent Examiner

Chartered Institute of Management Accountants

APH Accountants Ltd
259 Wallasey Village
Wallasey
Merseyside
CH45 3LR

This report was signed on 13 June 2022

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	11,177	-	11,177	17,316
Charitable activities	A2	45,361	167,412	212,773	176,630
Total income	A	56,538	167,412	223,950	193,946
Expenditure on:					
Charitable activities	B2	7,457	196,490	203,947	136,708
Total expenditure	B	7,457	196,490	203,947	136,708
Net income for the year		49,081	(29,078)	20,003	57,238
Net income after transfers	A-B-C	49,081	(29,078)	20,003	57,238
Net movement in funds		49,081	(29,078)	20,003	57,238
Reconciliation of funds:-	E				
Total funds brought forward		53,955	39,087	93,042	35,804
Total funds carried forward		103,036	10,009	113,045	93,042

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2021

The Carrbridge Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	17,316	-	17,316
Charitable activities	A2	47,393	129,237	176,630
Total income	A	64,709	129,237	193,946
Expenditure on:				
Charitable activities	B2	11,194	125,514	136,708
Total expenditure	B	11,194	125,514	136,708
Net income for the year		53,515	3,723	57,238
Net income after transfers		53,515	3,723	57,238
Net movement in funds		53,515	3,723	57,238
Reconciliation of funds:-	E			
Total funds brought forward		440	35,364	35,804
Total funds carried forward		53,955	39,087	93,042

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2021

The Carrbridge Centre Ltd - Resources applied in the year ended 31 August 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	20,003	57,238
Resources applied on functional fixed assets	(16,715)	(6,479)
Net resources available to fund charitable activities	3,288	50,759

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 August 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	53,955	39,087	93,042	35,804
Recognised gains and losses before transfers	49,081	(29,078)	20,003	57,238
	103,036	10,009	113,045	93,042
Closing revenue funds	103,036	10,009	113,045	93,042

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	103,036	10,009	113,045	93,042

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	17,930	6,008
Current assets		B		
Cash at bank and in hand		B4	95,992	87,912
Creditors: amounts falling due within one year	11	C1	<u>(878)</u>	<u>(878)</u>
Net current assets			95,114	87,034
The total net assets of the charity			<u>113,044</u>	<u>93,042</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	17	D2	10,009	39,087
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	103,035	53,955
Designated Funds				
Total charity funds			<u>113,044</u>	<u>93,042</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2021

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Lesley Reith (Jun 21, 2022 12:24 GMT+1)

LESLEY REITH

Trustee

Approved by the board of trustees on 13 June 2022

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The charity relies on grant funding from various funding bodies to continue its activities. This income can be uncertain. The Trustees have the view that they are able to continue to obtain funding from these bodies into the future on the assumption that no extraordinary events occur.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers, as well as income received from grant funding and voluntary donations.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Computer equipment	33 % reducing balance
Fixtures & Fittings	20 % reducing balance
Motor vehicles	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Creditors and provisions

Creditors and provisions are measured at transaction price.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Charity does not have designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instrument to the charity's position.

5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	4,792	1,738
Pension costs	1,950	724

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	81,717	67,554
Employer's operating costs of defined contribution pension schemes	1,950	724
Total salaries, wages and related costs	83,667	68,278

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	4	4
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

The estimated full time equivalent number of all staff employed as above	4	4
---	----------	----------

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2020	-	11,849	1,300	13,149
Additions	-	7,415	9,300	16,715
At 31 August 2021	-	19,264	10,600	29,864
Depreciation				
At 1 September 2020	-	6,882	260	7,142
Charge for the year	-	2,724	2,068	4,792
At 31 August 2021	-	9,606	2,328	11,934
Net book value				
At 31 August 2021	-	9,658	8,272	17,930
At 31 August 2020	-	4,967	1,040	6,007

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	878	878

12 Loans to trustees included in debtors

There were no loans to trustees made during the period.

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of trustees during the period.

14 Income and Expenditure account summary

	2021	2020
	£	£
At 1 September 2020	93,042	35,804
Surplus after tax for the year	20,001	57,238
At 31 August 2021	113,043	93,042

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	12,021	-	5,909	17,930
Current Assets	91,892	-	4,100	95,992
Current Liabilities	(878)	-	-	(878)
	103,035	-	10,009	113,044
At 1 September 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	5,359	-	648	6,007
Current Assets	49,473	-	38,439	87,912
Current Liabilities	(878)	-	-	(878)
	53,954	-	39,087	93,041

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	53,955	49,080	-	103,035
Total unrestricted and designated funds	53,955	49,080	-	103,035
Restricted funds:-				
Wirral Council grants	-	3,515	-	3,515
Children in Need	2,000	(2,000)	-	-
Edsential	11,611	(11,611)	-	-
Peoples Health lottery	9,045	(5,880)	-	3,165
JMC Ringfenced (peoples health trust)	2,723	-	-	2,723
Stay and play fund	-	88	-	88
Youth club	-	391	-	391
West Wirral Community fund	1,039	(920)	-	119
Sundry Other funds	12,669	(12,661)	-	8
Total restricted funds	39,087	(29,078)	-	10,009
Total charity funds	93,042	20,002	-	113,044

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2021

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	56,538	(7,457)	-	49,081
Restricted funds:-				
Merseyside V.R.P Fund	8,500	(8,500)	-	-
Wirral Council grants	92,258	(88,743)	-	3,515
Children in Need	9,968	(11,968)	-	(2,000)
Edsential	53,062	(64,673)	-	(11,611)
Peoples Health lottery	-	(5,880)	-	(5,880)
Stay and play fund	88	-	-	88
Youth club	417	(26)	-	391
West Wirral Community fund	-	(920)	-	(920)
Sundry other funds	3,119	(15,780)	-	(12,661)
	223,950	(203,947)	-	20,003

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revenue funds

These funds are held to be expended on the specific items detailed in the grant funding contract, or for the specific activities detailed in the grant funding contract.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	5,576	-	5,576	2,691
Total donations and gifts from individuals	5,576	-	5,576	2,691
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	-	-	10,000
Total public sector revenue grants	-	-	-	10,000
Fundraising				
General fundraising	5,601	-	5,601	4,625
Total Fundraising	5,601	-	5,601	4,625
Total Donations and Legacies	11,177	-	11,177	17,316

A1

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	38,524	-	38,524	39,878
Letting of property for charitable purposes	6,137	-	6,137	7,515
Total Primary purpose and ancillary trading	44,661	-	44,661	47,393

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

23 Charitable income from funders

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Contractual payments from public bodies to fund charitable activities				
Small payments individually less than £1000	-	549	549	5,814
Total contractual payments from public bodies	-	549	549	5,814
Grants from non public bodies to fund charitable activities				
Merseyside V.R.P. Fund	-	8,500	8,500	-
Wirral council grants	-	92,258	92,258	-
Children In Need	-	9,968	9,968	9,968
Edsential	-	53,062	53,062	27,068
Peoples Health Lottery	-	-	-	9,276
Feeding Britian fund	-	250	250	-
Police and Crime Commissioner	500	-	500	-
Community foundation (J Carragher)	-	2,320	2,320	-
Stay and play fund	-	88	88	-
Youth club	-	417	417	-
Burbo bank	-	-	-	11,840
LCR cares Covid 19 community support fund	-	-	-	5,000
Magenta	-	-	-	27,637
Various Other Funders	200	-	200	32,634
Total Grants from non public bodies to fund charitable activities	700	166,863	167,563	123,423
Total Charitable income from funders	700	167,412	168,112	129,237

24 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	44,661	-	44,661	47,393
Total Charitable income from funders	700	167,412	168,112	129,237
Total from charitable activities	A2 45,361	167,412	212,773	176,630

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	-	81,717	81,717	58,062
Defined contribution pension costs - charitable activities	-	1,950	1,950	724
Temporary Staff - Charitable Activities	-	-	-	861
Marketing and advertising of charitable services	108	55	163	-
Sessional fees	659	4,607	5,266	11,298
Running costs	1,611	7,600	9,212	5,119
Equipment	4,488	2,189	6,678	2,796
Activities, events and trips	(6,525)	50,739	44,214	28,685
Motor expenses	261	1,894	2,155	1,168
Food	567	-	567	3,596
DBS fees	-	93	93	227
Total direct spending	B2a 1,169	150,844	152,015	112,536

26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of goods for primary purpose trading	1,164	36,498	37,662	7,578
Total charitable trading costs	B2b 1,164	36,498	37,662	7,578

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

27 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Employee costs not included in direct costs</i>				
Other salaries	-	-	-	8,631
Training and welfare - staff	38	14	52	53
Payroll fees and charges	291	94	385	440
Travel and subsistence - staff	198	203	401	135
Office costs	751	3,178	3,929	2,473
Insurance	1,884	1,523	3,407	1,492
Memberships and licences	330	251	581	682
Loss on disposal of fixed assets	-	-	-	225
<i>Financial costs</i>				
Depreciation & Amortisation in total for the	907	3,885	4,792	1,738
Support costs before reallocation	4,399	9,148	13,547	15,869
Total support costs	4,399	9,148	13,547	15,869

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	725	-	725	725
Total Governance costs	725	-	725	725

29 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a 1,169	150,844	152,015	112,536
Total charitable trading costs	B2b 1,164	36,498	37,662	7,578
Total support costs	B2d 4,399	9,148	13,547	15,869
Total Governance costs	B2e 725	-	725	725
Total charitable expenditure	B2 7,457	196,490	203,949	136,708

THE CARRBRIDGE CENTRE LTD

England & Wales - Charity number 1169326

Accounts

THE CARRBRIDGE CENTRE LTD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2020**

Company Number: 09187659

Charity Number: 1169326

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Statement of Financial Activities	10
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THE CARRBRIDGE CENTRE LTD
CHAIR'S ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

I am sure we are in the same boat as many charities in the community sector. After a good start to the financial year developing in a very positive way, we were hit by the most extraordinary event in our lifetimes. The pandemic turned our organisation on its head; and I am personally so proud of our team, who coped with the tide of change and not let it overwhelm them.

We had to completely change direction and curtail many planned activities and concentrate on the considerable needs of our local community. New forms of funding presented themselves and the team responded magnificently, enabling us to support our local community in a time of great need.

Unfortunately our community centre had to close and some staff put on furlough but we are sure that after a period of readjustment, which is inevitable after such seismic events, when things return to some form of normality, that we will be stronger and even more embedded in our local community.

I wish to thank Matt and the team for their sterling efforts in very difficult times.


.....
L Reith
Chair

THE CARRBRIDGE CENTRE LTD

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

The Trustees are pleased to present their annual report for the year ended 31st August 2020.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES:

- Create opportunities in a supportive environment to allow local people access to IT equipment and the internet.
- Provide a venue where people can learn and be trained that is friendly, welcoming, accessible and affordable.
- Provide local, cost effective resources and facilities that will offer a range of services created to meet local need whilst improving people's quality of life.
- Provide a range of services through training, information, advice and guidance that will tackle key issues that will tackle the local communities' high levels of deprivation.
- Be integral in the development of community cohesion and organisation cooperation with the view to maximise resources and minimise waste.
- Develop a sense of well-being within the communities in which we work through the development of programmes that build the capacity of local people and create new and exciting opportunities for those most excluded.
- Identify and work in partnership with other like-minded organisations for the betterment of our communities through a range of collaborative operations.
- Provide services that will address key health issues related to the Wirral's Joint Needs Assessment (JNSA) in a way that will engage local people.

ACHIEVEMENTS AND PERFORMANCE

A really difficult report this year from the last annual report : positive development and expansion for the first quarter of the year then into the Pandemic with uncertainty about how the organisation and community were going to react to the Pandemic.

In March we were forced to close the centre and prioritised all efforts to the Hoole Road Hub, the food effort and the social supermarket. Very quickly we found ourselves as the point of initial contact for the Woodchurch community in need of support and linking in with the Wirral wide food and emergency support effort, were collecting and distributing food to households and supporting families which continued right through the pandemic. For the rest of the year the Pandemic directed all work, funding and support through the year.

Though severely restriction in the final quarter we were able to work with 25 volunteers at the hub working between 4 and 12 hrs working on various programmes from Aug – March working at hub and briefly on summer projects.

From August to March we have had 15,696 visits (1,042 unique individuals) from the community to the Hub for various reasons mainly to use the Social supermarket but also for support, benefits advice and guidance.

Over the year we have been able to distribute 2,500 plus hampers to households and given away 8,000 packed lunches.

THE CARRBRIDGE CENTRE LTD

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

Bringing education and training to the community was an important part of what webb1fusion project wanted to offer even through the pandemic and we worked with important partners to deliver in house and tailored programmes. These include ACES awareness, and YC5 with creating careers, Mental Health Awareness lvl 2, Safe guarding Food Hygiene paediatric first aid with 3D training Age Concern focused training on healthy activities, and various SEND training sessions were delivered to support carers. We also paid for all youth workers to do level 2 youth and community online.

Community

Covid severely affected our Programme having to close the Carrbridge Centre, however moving to the hub allowed us to engage with the community in a supportive role; also implementing an emergency support line for elderly and vulnerable in the community. The role of the Volunteer co-ordinator will support the community to re-engage with social activities when restrictions end.

Development and Expansion

Expansion to take over under-utilised space (shop and office space) at Hoole Road Hub site and convert to social supermarket for the community to donate for food products to help make their family food budgets stretch during difficult times. Community drop-in's, Mental health awareness days, 6-week cooking on a budget programmes, youth programmes focused on tackling Anti-social programmes, police surgeries, twice weekly support programmes from Involve, weekly benefits advice and smoking cessation. This stopped with the pandemic with a focus on food distribution. Along with plans to develop with Magenta the Café, talks are back on with Magenta and we hope to have the foundations of café before the summer.

Income generated from suggested donations for food to the community from August when first started at the hub has doubled and as the Covid pandemic hit the UK, was essential for the whole of the Woodchurch community providing essential food, welfare calls and packages to the community, re-investing straight back into community projects.

Impact Covid19:

Covid has affected the charitable company having to close the community centre in March and furlough staff. We had to adapt and focus our service provision around supporting the food distribution to families and households in isolation. For the final quarter rental and service provider stopped and emergency funding applications were made to secure funds to bridge gaps between stopped programmes as following:

Covid crisis Funding:

Steve Morgan Foundation	£5,177
LCR Cares mayor Fund	£5,000
Council Business grant support	£10,000

#webb1fusion Pemberton organic planters to clear and repair the area for a community allotment open to the community to use and develop. First open to the public event at Halloween with over 150 residents attending. Now has play area and have been successful securing first funding application with Travis Perkins for sheltered classroom to work with schools and youth programmes organised by #webb1fusion projects. POP are now growing fruit and vegetables and making produce such as jams and pickles for resale and use in the Social Supermarket, enabling sustainability to continue after the Covid19 crisis. Recently successful setting up, as community organisation and were successful with first funding application.

THE CARRBRIDGE CENTRE LTD

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

Reclaimed and distributed surplus food destined for landfill

24 tonnes of reclaimed food used for free packed lunches for school children during school holidays, youth club meals for children during term time, community lunches and breakfasts, suggested donation community social supermarket, (120.63 tonnes during the Covid19 crisis to emergency food packages, Welfare hampers).

Revitalised and Reclaimed unused allotment space, neglected over the years and in complete disrepair. Supported and invested small capital for skips, and general supplies to mobilise volunteers (over 1,260 hr) to form new community group.

FINANCIAL REVIEW

Total income in the year was £193,946 (2019: £87,050) of which £129,237 (2019: £41,378), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £136,708 (2019: £100,419) leaving a surplus for the year of £57,238 (2019: deficit £13,369)

At 31st August 2020, the charitable company's reserves stood at £93,042 (2019: £35,804) of which £39,087 (2019: £35,364) represented restricted funds.

Risk Management

The Trustees conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures continue to be established to mitigate the risks the charity faces.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Risk assessments are made for all activities undertaken and appropriate advice sought. Procedures have been established to ensure compliance with health and safety legislation for staff, volunteers and visitors to the centre. Further, regular reviews are conducted of the charity's operations and activities to ensure any potential problems are identified as early as possible and addressed.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year, the unrestricted funds totalled £53,955. The charitable company requires £3,627 for redundancy provision and £2,798 for three months' running costs (total £6,425).

The trustees plan to apply the surplus unrestricted reserves towards the salary of the operations manager to steer the organisation through the pandemic and towards the senior youth worker to support families and children during lockdown.

PLANS FOR FUTURE PERIODS

The Carrbridge Centre has the security of substantial unrestricted reserves to secure salary costs of core staff to navigate through the pandemic and also seek opportunities as they arise to support the community through the turbulent time ahead.

THE CARRBRIDGE CENTRE LTD

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

We expect the next few years for the Carrbridge Centre to focus its work on supporting community to support itself, it will be challenging for all involved, however the organisation has proved resilient in the face of adversity and with Community support being recognised, the true meaning of #webb1fusion "working together" for Woodchurch to bounce back will continue to be the foundation of all the work we do. Community led.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 22nd August 2014 (company number 09187659) and registered as a charity (charity number 1169326) on 23rd September 2016.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 7th August 2014.

Recruitment and Appointment of Management Committee

The Directors of the charitable company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as The Trustees. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

Its purpose is to run a viable community centre that will serve not only local residents of Woodchurch but also its surrounding neighbourhoods and constituencies across the Wirral.

The main aim of the organisation is to assist in the alleviation of the high levels of multi-deprivation that exist locally. Tackling issues around education, employment, training, advice, guidance, support and health, the organisation intends to use the centre in a way that will not only generate money for the area and be self-sustainable but help address such issues.

Management Committee Meetings

The charitable company's Board meet every 2 months to discuss recent financial performance, decide upon proposed changes to operations and plan future activities. Day to day responsibility for the running of the centre and its activities is delegated to the Operations Manager who reports to the Board.

Trustee Induction and Training

Most Trustees are already familiar with the work of the charity through attendance at open days and involvement in the activities run at the charity's premises. 'Trustee Update/Induction Days' will take place on a regular basis, usually every year so that all Trustees are kept aware of their role and responsibilities. Any major changes in the intervening periods are communicated to them at the scheduled bi-monthly meetings of the Board.

New Trustees are supplied with a copy of the charity's Memorandum and Articles of Association, the latest available financial statements and minutes of recent Board meetings. They are also advised to visit The Charities Commission's website to ensure they are fully aware of what their respective rights and responsibilities are.

The charity is in the process of putting a 'Welcome Pack' together, so that all the relevant fact sheets are available in one easy to understand pack.

Inductions are then followed up by experienced members of the Board to ensure new inductees understand the information provided and answer any questions that remain.

THE CARRBRIDGE CENTRE LTD
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

NAME: The Carrbridge Centre Ltd.

COMPANY NUMBER: 09187659

CHARITY NUMBER: 1169326

REGISTERED OFFICE: Carr Bridge Centre
Carr Bridge Road,
Wirral, Merseyside,
United Kingdom
CH49 8EU

TRUSTEES: L Akwei-Howe
D Bevington
A Gillard (Appointed 17th December 2019)
S Jones (Resigned 17th December 2019)
M McAdam (Resigned 3rd February 2021)
D McGregor
A Mellor (Appointed 17th December 2019)
L Reith (Chair)
R Sheriff (Resigned 17th December 2019)

COMPANY SECRETARY: R Sheriff (Resigned 14th October 2019)
A Gillard (Appointed 17th December 2019)

INDEPENDENT EXAMINER: Graham Wright BA (Hons) FCA DChA
C/O LCVS
151 Dale Street,
Liverpool,
L2 2AH

BANKERS: Barclays Bank PLC
182 – 184 Grange Road,
Birkenhead,
Merseyside
CH41 6EA

On behalf of the Board:


.....
L Reith
Trustee

Date: 25/5/21

THE CARRBRIDGE CENTRE LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

ON BEHALF OF THE BOARD:


.....
L Reith
Trustee

Carr Bridge Centre
Carr Bridge Road
Wirral, Merseyside
United Kingdom
CH49 8EU

Date: 28/5/21.....

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CARRBRIDGE CENTRE LTD

Respective responsibilities of trustees and examiner

I report on the accounts of the charitable company for the year ended 31st August 2020, which are set out on pages 10 to 20.

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with 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 section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting 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.

Name: **Mr. Graham Wright**
Relevant professional qualification or body: **FCA DChA**
Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**
Dated: 27 May 2021

THE CARRBRIDGE CENTRE LTD
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	Unrestricted Funds 2020	Restricted Funds 2020	Total 2020	Total 2019
Income and endowments from		£	£	£	£
Donations and legacies	3a	12,691	-	12,691	3,386
Charitable activities	3b	39,878	129,237	169,115	62,807
Other trading activities	3c	12,140	-	12,140	20,857
Total income		64,709	129,237	193,946	87,050
Expenditure on					
Charitable activities	4	11,194	125,514	136,708	100,419
Total expenditure		11,194	125,514	136,708	100,419
Net income/(expenditure), net movement in funds		53,515	3,723	57,238	(13,369)
Total funds brought forward	9, 10	440	35,364	35,804	49,173
Total funds carried forward	8-10	53,955	39,087	93,042	35,804

The notes on pages 12 to 20 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

THE CARRBRIDGE CENTRE LTD
BALANCE SHEET AS AT 31ST AUGUST 2020

Company No 09187659

	Notes	31 st August 2020		31 st August 2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		6,009		3,160
Current assets					
Debtors	6	-	-	-	-
Cash at bank and in hand		87,911		33,407	
		-----		-----	
		87,911		33,407	
Current liabilities					
Creditors: amounts falling due within one year	7	(878)		(763)	
		-----		-----	
Net current assets			87,033		32,644
			-----		-----
Total assets less current liabilities			93,042		35,804
			=====		=====
Funds:					
Unrestricted funds	8, 9		53,955		440
Restricted funds	8, 10		39,087		35,364
			-----		-----
			93,042		35,804
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

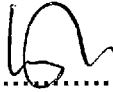
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on:  25/5/21



L Reith
Trustee

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

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

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

Going concern

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from four funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts

Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events and room hire and is recognised when the amount is certain.

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	33% per annum reducing balance basis
Fixture and Fittings	20% per annum reducing balance basis
Motor Vehicles	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

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

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

3. Income and endowments from:

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
a. Donation and legacies				
Donations	2,691	-	2,691	3,386
General grants	10,000	-	10,000	-
	=====	=====	=====	=====
	12,691	-	12,691	3,386
	=====	=====	=====	=====

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
b. Charitable activities				
Burbo Bank Extension Community Fund	-	11,480	11,480	-
Children in Need	-	9,968	9,968	6,978
Edsential Holiday Grant Fund	-	27,068	27,068	-
Feeding Birkenhead Fund	-	-	-	1,400
Job Retention Scheme	-	5,814	5,814	-
LCR Cares Covid-19 Community Support Fund	-	5,000	5,000	-
Magenta Community Funding	-	25,000	25,000	25,000
Magenta Covid Grant	-	2,637	2,637	-
Peoples Health Lottery	-	9,276	9,276	-
Police Property Act	-	2,000	2,000	2,500
School for Social Entrepreneurs	-	8,000	8,000	2,000
Steve Morgan Foundation	-	5,177	5,177	-
Supermarket income	39,878	-	39,878	21,429
Violence Reduction Unit Fund	-	17,587	17,587	-
Wirral West Constituency Committee	-	230	230	3,500
	39,878	129,237	169,115	62,807

c. Other trading activities	£	£	£	£
Fundraising	4,625	-	4,625	2,623
Room Hire	7,515	-	7,515	18,234
	12,140	-	12,140	20,857

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2020 £	Total 2019 £
To provide facilities in the interest of social welfare for recreation and leisure time for the Woodchurch area	120,114	16,594	136,708	100,419

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

a. Analysed as follows:

	2020	2019
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	58,062	44,645
Pension	724	476
Sessional fees	11,298	2,256
Running costs	5,119	7,738
Equipment	2,796	2,989
Activities, events and trips	28,685	13,679
Social supermarket	7,578	-
Motor expenses	1,168	-
Food	3,596	7,671
Volunteer expenses	861	-
DBS fees	227	-
	120,114	79,454
	-----	-----
<i>Support & Governance costs:</i>		
Staff salary costs	8,631	12,369
Office costs	2,473	2,950
Insurance	1,492	1,156
Training	53	141
Travel expenses	135	-
Sundry expenses	-	1,643
Memberships and licenses	682	244
Advertising and marketing	-	185
Loss on disposal of fixed asset	225	-
Professional fees	-	150
Payroll Fees	440	475
Accountancy	725	625
Depreciation	1,738	1,027
	16,594	20,965
	-----	-----
Total expenditure on charitable activities	136,708	100,419
	=====	=====

£125,514 (2019: £34,303) of the above expenditure relates to restricted funding.

b. Staff Costs

	2020	2019
	£	£
Gross wages and salaries	66,693	57,014
Pension	724	476
	67,417	57,490
	=====	=====

THE CARRBRIDGE CENTRE LTD**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020****c. Particulars of employees:**

The average number of full time equivalent employees during the year was as follows:

	2020	2019
Charitable activities	3.5	3.0
	=====	=====

No employee received emoluments of more than £60,000 during the year. (2019: none)

The Trustees are not remunerated for their services and are not included in the above number of employees.

5. Tangible fixed assets

	Computer Equipment	Fixture and Fittings	Motor Vehicle	Total
Cost	£	£	£	£
Balance as at 1 st September 2019	7,231	2,775	-	10,006
Additions during the year	700	2,812	1,300	4,812
Disposals during the year	(1,668)	(-)	(-)	(1,668)
	-----	-----	-----	-----
Balance at 31 st August 2020	6,263	5,587	1,300	13,150
	-----	-----	-----	-----
Accumulated Depreciation				
Balance as at 1 st September 2019	6,255	591	-	6,846
Charge for the year	479	999	260	1,738
Disposals during the year	(1,443)	(-)	(-)	(1,443)
	-----	-----	-----	-----
Balance at 31 st August 2020	5,291	1,590	260	7,141
	-----	-----	-----	-----
Net Book Value at 31st August 2020	972	3,997	1,040	6,009
	=====	=====	=====	=====
Net Book Value at 31 st August 2019	976	2,184	-	3,160
	=====	=====	=====	=====

6. Debtors:

There were no debtors at 31st August 2020 (2019: £nil)

7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	878	763
	=====	=====

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

8. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	1,574	52,381	53,955
	-----	-----	-----
Restricted Funds:			
Big Lottery Fund Grant	461	-	461
Children in Need	345	1,655	2,000
Edsential Holiday Grant Fund	268	11,343	11,611
Feeding Birkenhead Fund	145	-	145
LCR Cares Covid-19 Community Support Fund	-	1,479	1,479
Magenta Covid Grant	-	2,412	2,412
Peoples Health Lottery	469	8,576	9,045
Police Property Act	400	-	400
School for Social Entrepreneurs	-	5,452	5,452
Violence Reduction Unit Fund	-	2,320	2,320
Wirral West Constituency Committee	1,039	-	1,039
Woodchurch Community Centre - Joint Management Committee	1,308	1,415	2,723
	-----	-----	-----
	4,435	34,652	39,087
	-----	-----	-----
	6,009	87,033	93,042
	=====	=====	=====

9. Unrestricted Funds

	<u>Movements in the Year</u>			
	Resources at beginning of year	Income	Expenditure	Resources at end of year
	£	£	£	£
General Fund	440	64,709	(11,194)	53,955
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

10. Restricted Funds

	<u>Movements in the Year</u>			
	Resources at beginning of year	Income	Expenditure	Resources at end of year
	£	£	£	£
Big Lottery Fund Grant	576	-	(115)	461
Burbo Bank Extension	-	11,480	(11,480)	-
Community Fund	-	-	-	-
Children in Need	821	9,968	(8,789)	2,000
Edsential Holiday Grant	-	27,068	(15,457)	11,611
Feeding Birkenhead Fund	181	-	(36)	145
Job Retention Scheme	-	5,814	(5,814)	-
LCR Cares Covid-19	-	5,000	(3,521)	1,479
Magenta Community Funding	15,024	25,000	(40,024)	-
Magenta Covid Grant	-	2,637	(225)	2,412
Peoples Health Lottery	-	9,276	(231)	9,045
Police Property Act	500	2,000	(2,100)	400
School for Social Entrepreneurs	-	8,000	(2,548)	5,452
Steve Morgan Foundation	-	5,177	(5,177)	-
Violence Reduction Unit Fund	-	17,587	(15,267)	2,320
Wirral West Constituency Committee	2,414	230	(1,605)	1,039
Woodchurch Community Centre - Joint Management Committee	15,848	-	(13,125)	2,723
	-----	-----	-----	-----
	35,364	129,237	(125,514)	39,087
	=====	=====	=====	=====

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes:

Big Lottery Fund Grant - Contribution towards evening youth club activities 2 nights a week.

Burbo Bank Extension Community Fund – contribution towards youth project.

Children in Need - Contribution towards children holiday activities.

Edsential Holiday Grant Fund – Contribution towards children activities and lunches

Feeding Birkenhead Fund - Contribution towards school holiday meals.

LCR Cares Covid-19 Community Support Fund – Contribution towards emergency food distribution

Magenta Community Funding - Contribution towards activities.

Magenta Covid Grant - Contribution towards emergency food distribution

THE CARRBRIDGE CENTRE LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2020

Peoples Health Lottery – Contribution towards volunteer development

Police Property Act - Contribution towards 'Work with Families' project.

School for Social Entrepreneurs - Contribution towards 'Social Supermarket' project.

Steve Morgan Foundation - Contribution towards emergency food distribution

Violence Reduction Unit Fund – Contribution towards youth project and ACES training

Wirral West Constituency Committee - Contribution towards 'Community outdoor Spaces' project and 'Webb1fusion' project.

Woodchurch Community Centre - Joint Management Committee – Funds transferred from the old charity Woodchurch Community Centre for centre running costs.

11. Operating Lease Commitments

There were no financial commitments as at 31st August 2020 (2019: nil)

12. Contingent Liabilities

There were no contingent liabilities as at 31st August 2020 (2019: nil)

13. Related Parties

There were no related party transactions during the year ended 31st August 2019 (2018: none)

14. Guarantees

As at 31st August 2020, 9 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £90 (2019: 8 members £80).