

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

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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.

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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.

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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.

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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

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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

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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.

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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.

A handwritten signature in black ink, appearing to be 'L. Reith', written over a horizontal line.

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;

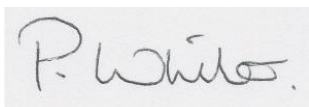
the financial statements do not accord with those records; or

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
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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 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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