

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

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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.

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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
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.

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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.

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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

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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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	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.

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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 classsified 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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2024	2024	2024	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	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	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