

# **THE DOCKLANDS TRAIL**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

THE DOCKLANDS TRAIL

---

CONTENTS

---

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

---

THE DOCKLANDS TRAIL

---

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024

---

Trustees	Rev. Canon N. Black MBE, Trustee A. Wilson, Trustee H. Dodgson BA, Trustee J. Birchall LLB, Trustee D. Bradbury, Trustee D. Hockey, Trustee (appointed 25 October 2023) R. Williams, Trustee L. Ellis, Trustee A. James, Trustee (appointed 25 October 2023) J. Maguire, Trustee (appointed 25 October 2023)
Charity registered number	1171279
Principal office	37 Argarmeols Road Formby Liverpool L37 7BY

---

## THE DOCKLANDS TRAIL

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

The Trustees present their annual report together with the financial statements of the The Docklands Trail for the year 1 April 2023 to 31 March 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

The Charity continues with its principal objective of preserving, promoting and sharing the Heritage of Bootle and Liverpool Docks with our communities and visitors. In particular, the Charity is focused on establishing a Single Point, Heritage resource, which is ideally placed to share the significant impact of Liverpool Docks on individuals, communities, cities, and the wider world.

The Charity will market their resources to provide a 'no cost' educational resource for all students and invite and encourage active participation from within local communities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Strategies for achieving objectives**

- School contact and liaison strategy
- Community Engagement and communication Strategy
- Partnership working strategy.
- Funding Strategy

##### **c. Activities undertaken to achieve objectives**

- Delivery and marketing of a Docklands Trail walk.
- Delivery of a schools Briefing document, highlighting the opportunities offered by the Charity to further 'Learning outside of the Classroom' activities.
- Continued development of the 'Friends of the Docklands Trail' network.
- Planning of a partnership event with the Irish Festival Charity.
- Continued partnership working with the Canal & Rivers Trust.
- Heritage Open Day at the Docklands Trail in partnership with Everton FC and other local community groups.

---

## THE DOCKLANDS TRAIL

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Objectives and activities (continued)

##### d. Main activities undertaken to further the Charity's purposes for the public benefit

- Raising the profile of Liverpool and Bootle by developing and launching a self guided walk from Liverpool Museum, Pierhead to the Charity's visitor centre at Collingwood Dock. The walk navigates its way around key historical and social points of interest, raising awareness of the contributions and sufferings of those associated with the docklands story.
- Heritage Open day at the Charity's visitor centre which provided an opportunity to maximise local media coverage and reporting of the Charity's aims and objectives.
- Strengthening of local partnerships with, amongst others, Canal & River Trust, Everton FC, Irish Festival and local community groups.
- Review of the continuing work on achieving funding streams for new exhibitions at the Charity's visitor centre.
- Liaison and exchange of ideas with Iowa State Historical Society, USA, and the securing of new exhibition material from them.
- Securing a volunteer 'Educational/Schools Advisor' for the charity.
- Developing a range of additional educational 'work booklets' for both Secondary and Primary schools, to be provided at no cost to visiting school parties to enhance their learning experience.
- Delivery of a schools Briefing package, now available to schools in Sefton, Liverpool and Wirral. Collaboration with the Chair of Liverpool School Governors to further distribute the briefing to all Liverpool Schools.

#### Achievements and performance

##### a. Main achievements of the Charity

The results for the year and the financial position are set out in the Statement of Financial Activities on page 6 and the Statement of Financial Position on page 7. Total incoming resources were £5,848 (2023: £2,476); Resources expended were £7,153 (2023: £6,756) in total. The overall deficit for this year was £1,305 (2023: deficit £4,280), and the general reserve is now £8,561 (2023: £7,419) and the restricted reserve is £11,088 (2023: £13,534). The main achievements of the charity were:

- Reviewing and agreeing the Docklands Trail Branding.
- Maintaining Charitable Status.
- Developing a joint 3-day event with the Irish Festival Charity at our Collingwood Dock site. This is to commemorate the Irish Famine and the role Liverpool, and in particular the docks, played in the migration of 1.3 million Irish refugees who landed in Liverpool during the Irish famine of 1845-1852. The event will also celebrate the rich and diverse impact this event had on the heritage of Liverpool.
- Construction and delivery of the Docklands Trail Walk. This self-guided walk is available both online and via Tourist 'hot spots' on an A4 fold out information map. The walk will benefit and inspire both local people and visitors to the city. The walk is wheelchair friendly and accessible to all.
- A 1 day, Heritage open day at our Collingwood Dock visitor centre. This provided the opportunity to raise funds, engage with the community (including Drama workshops for Children, Story Telling and liaison with maritime related retirement organisations ), strengthen partnership working and maximise positive media coverage for the charity.
- Circulation of the Charity's Schools Briefing package and development of the Charity's own educational resources. This has already led to school visit bookings to the Collingwood Dock site for September 2024, and further enquiries for 2025 visits.
- Expanding the Friends of The Docklands Trail membership list.

---

**THE DOCKLANDS TRAIL**

---

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

---

## THE DOCKLANDS TRAIL

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Structure, governance and management

##### a. Constitution

The Docklands Trail is a registered charity, number 1171279, and is constituted as a Charitable Incorporated Organisation (CIO) on 24 January 2017 and commenced its activities on that date. The company number is CE008903.

##### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. 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.

Approved by order of the members of the board of Trustees on 9 December 2024 and signed on their behalf by:

Signed by:  
  
138E01688B4B406...

**L. Ellis**  
(Trustee)

---

**THE DOCKLANDS TRAIL**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

---

	<b>Note</b>	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>Income from:</b>					
Donations and legacies	3	-	5,848	5,848	2,476
<b>Total income</b>		<b>-</b>	<b>5,848</b>	<b>5,848</b>	<b>2,476</b>
<b>Expenditure on:</b>					
Raising funds	4	-	4,707	4,707	3,759
Charitable activities	5	2,446	-	2,446	2,996
<b>Total expenditure</b>		<b>2,446</b>	<b>4,707</b>	<b>7,153</b>	<b>6,755</b>
<b>Net movement in funds</b>		<b>(2,446)</b>	<b>1,141</b>	<b>(1,305)</b>	<b>(4,279)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		13,534	7,420	20,954	25,233
Net movement in funds		(2,446)	1,141	(1,305)	(4,279)
<b>Total funds carried forward</b>		<b>11,088</b>	<b>8,561</b>	<b>19,649</b>	<b>20,954</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.



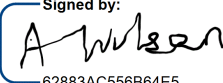
THE DOCKLANDS TRAIL

BALANCE SHEET  
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	11,210	13,656
		<u>11,210</u>	<u>13,656</u>
<b>Current assets</b>			
Debtors	9	1,000	1,000
Cash at bank and in hand		7,439	6,298
		<u>8,439</u>	<u>7,298</u>
<b>Net current assets</b>		<u>8,439</u>	<u>7,298</u>
<b>Total assets less current liabilities</b>		<u>19,649</u>	<u>20,954</u>
<b>Total net assets</b>		<u>19,649</u>	<u>20,954</u>
<b>Charity funds</b>			
Restricted funds	11	11,088	13,534
Unrestricted funds	11	8,561	7,420
<b>Total funds</b>		<u>19,649</u>	<u>20,954</u>

The financial statements were approved and authorised for issue by the Trustees on 09 December 2024 and signed on their behalf by:

Signed by:  
  
138E01688B4B406...  
**L. Ellis**  
(Trustee)

Signed by:  
  
62883AC556B64E5...  
**A. Wilson**  
(Trustee)

The notes on pages 8 to 16 form part of these financial statements.

---

## THE DOCKLANDS TRAIL

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1. General information

The Docklands Trail is a registered charity, number 1171279, and is constituted as a Charitable Incorporated Organisation (CIO). The company number is CE008903.  
The registered office address is 37 Argarmeols Road, Formby, Liverpool. L37 7BY.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Docklands Trail meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

---

## THE DOCKLANDS TRAIL

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

## 2. Accounting policies (continued)

### 2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

### 2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Other fixed assets	- 10% straight line
--------------------	---------------------

### 2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE DOCKLANDS TRAIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	5,848	5,848

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	2,476	2,476

4. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £
Insurance	898	898
Planning consent	120	120
Rates	(318)	(318)
Website costs	300	300
Printing	186	186
Site costs	3,521	3,521
	4,707	4,707

---

**THE DOCKLANDS TRAIL**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**4. Expenditure on raising funds (continued)**

**Fundraising trading expenses (continued)**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Catering	275	275
Insurance	1,073	1,073
Site costs	2,411	2,411
	<u>3,759</u>	<u>3,759</u>

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Depreciation	<u>2,446</u>	<u>2,446</u>

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Depreciation	2,446	-	2,446
Other income	-	550	550
	<u>2,446</u>	<u>550</u>	<u>2,996</u>

THE DOCKLANDS TRAIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £
Depreciation	2,446	2,446

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Total funds 2023 £
Depreciation	2,446	-	2,446
Other income	-	550	550
	2,446	550	2,996

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

---

**THE DOCKLANDS TRAIL**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**8. Tangible fixed assets**

	<b>Other fixed assets £</b>
<b>Cost or valuation</b>	
At 1 April 2023	<b>24,460</b>
At 31 March 2024	<b>24,460</b>
<b>Depreciation</b>	
At 1 April 2023	<b>10,804</b>
Charge for the year	<b>2,446</b>
At 31 March 2024	<b>13,250</b>
<b>Net book value</b>	
At 31 March 2024	<b>11,210</b>
<i>At 31 March 2023</i>	<i>13,656</i>

**9. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year</b>		
Other debtors	<b>1,000</b>	<b>1,000</b>
	<b>1,000</b>	<b>1,000</b>

**10. Financial instruments**

	<b>2024 £</b>	<b>2023 £</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>7,439</b>	<b>6,298</b>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

THE DOCKLANDS TRAIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	7,420	5,848	(4,707)	8,561
<b>Restricted funds</b>				
Restricted Funds - all funds	13,534	-	(2,446)	11,088
<b>Total of funds</b>	20,954	5,848	(7,153)	19,649



---

**THE DOCKLANDS TRAIL**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**11. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	9,253	2,476	(4,309)	7,420
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
Restricted Funds - all funds	15,980	-	(2,446)	13,534
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<u>25,233</u>	<u>2,476</u>	<u>(6,755)</u>	<u>20,954</u>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2024 £</b>
General funds	7,420	5,848	(4,707)	8,561
Restricted funds	13,534	-	(2,446)	11,088
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>20,954</u>	<u>5,848</u>	<u>(7,153)</u>	<u>19,649</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
General funds	9,253	2,476	(4,309)	7,420
Restricted funds	15,980	-	(2,446)	13,534
	<hr/>	<hr/>	<hr/>	<hr/>
	<u>25,233</u>	<u>2,476</u>	<u>(6,755)</u>	<u>20,954</u>

THE DOCKLANDS TRAIL

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

13. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	11,088	122	11,210
Current assets	-	8,439	8,439
<b>Total</b>	<b>11,088</b>	<b>8,561</b>	<b>19,649</b>

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	13,534	122	13,656
Current assets	-	7,298	7,298
<b>Total</b>	<b>13,534</b>	<b>7,420</b>	<b>20,954</b>