

BYRNE AVENUE TRUST

England & Wales · Charity number 1172104

Details

Status Registered

Legal form Charitable company

Company number [09919384](#)

Registered 2017-03-16

Register [View on the Charity Commission register](#)

Contact

Address Byrne Avenue Baths
Byrne Avenue
Birkenhead
Merseyside
CH42 4PQ

Phone 01519260026

Email hello@byrneavenuebaths.org

Website www.byrneavenuebaths.org

Activities

Objects: (1) TO PRESERVE AND PROTECT FOR THE BENEFIT OF THE PEOPLE OF WIRRAL AND THE NATION AT LARGE THE GRADE II LISTED BUILDING OF SPECIAL ARCHITECTURAL AND HISTORIC INTEREST KNOWN AS BYRNE AVENUE SWIMMING BATHS.(2) TO FURTHER OR BENEFIT THE RESIDENTS OF ROCK FERRY AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: To restore Byrne Avenue Baths.To re-open Byrne Avenue Baths as a sports and community centre run by the charity for the community.To provide a range of sports, healthy activities and community

events for local people.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£188,088	£180,200	-	-
2023-12-31	£135,937	£137,531	-	-
2022-12-31	£146,067	£157,305	-	-
2021-12-31	£173,175	£189,420	-	-
2020-12-31	£221,570	£116,414	-	-

Trustees

Name	Role	Appointed
Benjamin Michael Dalton-Johns		2022-12-14
Chelsea Louise Dalton-Johns		2025-10-22
Graham Samuel Hughes		2026-01-19
Peter Howard Sherlock		2017-08-20

BYRNE AVENUE TRUST

England & Wales - Charity number 1172104

Accounts



Byrne Avenue Trust
Trustees Annual Report &
Financial Statements

Year Ended
31 December 2024

Charity Registration Number: 1172104

Company Registration Number: 9919384

Ron Welsh & Co
Chartered Accountants
Cheshire

**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2024**

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**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2024**

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Report of the Trustees for the year ended 31st December 2024

The Trustees present their report and the financial statements for the year ended 31 December 2024.

Structure, Governance and Management

Governing Document and Organisational Structure

Byrne Avenue Trust is controlled by its governing document, a Memorandum of Association. It is a company limited by guarantee, as defined by the Companies Acts, and was incorporated on 16th December 2015.

The company was registered as a charity on 16th March 2017.

The Trust is established under a Memorandum of Association which sets out its objectives and powers and is governed by its Articles of Association. It is managed by a board of directors who are directors for the purposes of company law and charity trustees for the purposes of charity law.

The trustees meet on a regular basis at least 6 times per year.

The Trustees of the charity whom have served during the year are set out on page 1.

In preparing this report, the trustees have had regard for the Charity Commissions's guidance on public benefit.

Objectives and activities

The charity objects ("Objects") are specifically restricted to the following:

- The advancement of sport and the provision of recreational facilities for the public benefit.
- To further or benefit the residents of Rock Ferry and the neighbourhood, without distinction of sex, sexual orientation, race or for 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 the recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power:
- To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.
- To preserve for the benefit of the people of Wirral and the nation at large the building of special architectural and historic interest known as Byrne Avenue Swimming Baths.

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2024

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Report of the Trustees for the year ended 31st December 2024; continued...

Achievement and Performance

During the year we were delighted to welcome two new Trustees to the Board. Jim O'Keefe is a retired Historian with a passion for our Art Deco building. He is already researching the history of the Baths. Kev Ward is a strategic accountant and is going to be working with the CEO on finances and forward planning. Both, like our other Trustees, live locally and have a keen interest in the building.

2024 has seen continuous improvements and progression at Byrne Avenue Baths. Our two partner clubs, Wirral Trampoline Club and Birkenhead Comets Cheer, are continuing to thrive and have been joined by a monthly art class. Our own monthly indoor car boot sale gets busier each month and our fundraising events continue to grow in popularity with many sold out.

Our proudest achievement this year was the opening of The Shop, our social supermarket, in September. It has been sympathetically styled in keeping with the age of the building and allows customers to have an enjoyable buying experience perhaps not expected of a community shop. It is already very popular. All items are subsidized and, when funding allows, we are able to offer some amazingly low-cost household essentials. This is yet another way that we are able to support our local community. Our Community Coat Rack and Christmas Toy Shop continue to be vital resources for those who are struggling financially. This year we supported families to allow nearly two hundred children to have a better Christmas

As always, we are very grateful to our private donors and to our grant funders for their support. The Household Essentials Fund allowed us to keep The Shop stocked as well as enabling us to put on Grub Hub again, our weekly free hot meal during the winter. The HAF (Holiday Activity with Food) funding has allowed us to run our Holiday Clubs in the main holidays, while additional funders this year supported a Halloween Holiday Club. Thanks to a VCSE Energy Efficiency grant we have also started work on insulating some areas of the building and we will also be replacing almost all of the boarded up or cracked windows. This will make the building much warmer in the future, as well as the side effect of being much lighter. This work will continue into 2025.

The Trust is very proud of what we have achieved so far, and the difference that we are making to the lives of the people in our community. Finally, a huge thank you to our supporters, my fellow trustees, and our team of staff and volunteers who all work together to keep the Trust and the Baths running.

Financial Review

The Trustees are pleased with the continuing performance of the charity as set out in the financial statements.

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2024

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Report of the Trustees for the year ended 31st December 2024; continued...

Reserves Policy

The Trust has moved into an operational position with the Baths with Phase 2 of the restoration currently on hold. As such the board is reviewing its reserves policy with a view to introducing a new policy which takes this into account.

Funding

The Trust has agreed that due to the economic deprivation in the local area the financial income of the Trust will always be a mix of trading income and grant income. As such the Trust continues to make grant applications in order to undertake some aspects of its work at no cost to the users. The Trust has also accepted a number of private donations and wish to thank those involved for their generous support.

Risk Review

The Trustees have examined the major risks that the charity faces and has taken steps to minimize those risks.


Trustees responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees, and signed on their behalf



Mr P Sherlock
16th September 2025

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2024

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**Independent Examiners Report to the Trustees of
Byrne Avenue Trust**

I report on the financial statements of the charity for the year ended 31st December 2024, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43 of the Act); and
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R C Welsh
Ron Welsh & Co
Chartered Accountants

16th September 2025.

Byrne Avenue Trust
Statement of Financial Activities
Year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Activities to further the charity's objectives					
Donations and legacies		8,141	-	8,141	16,668
Grants receivable		5,000	121,807	126,807	70,654
Income from trading activities		53,107	-	53,107	30,164
Other income		-	-	0	18,390
Interest receivable		33	-	33	61
Total incoming resources	2	<u>66,281</u>	<u>121,807</u>	<u>188,088</u>	<u>135,937</u>
Resources expended					
Direct charitable expenditure	3	101,353	78,846	180,200	137,531
Total resources expended		<u>101,353</u>	<u>78,846</u>	<u>180,200</u>	<u>137,531</u>
Net -outgoing/incoming for the year		-35,072	42,961	7,888	-1,594
Transfers between funds		-	-	-	-
Net movement in funds		<u>-35,072</u>	<u>42,961</u>	<u>7,888</u>	<u>-1,594</u>
Total funds at 1 January 2024	7	52,943	528,885	581,828	583,422
Total funds at 31 December 2024		<u><u>17,871</u></u>	<u><u>571,846</u></u>	<u><u>589,716</u></u>	<u><u>581,828</u></u>

Movements in fund are shown in note 11 to the financial statements.

Byrne Avenue Trust
Balance sheet
As at 31 December 2024

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	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	5		617,098		612,458
Current assets					
Debtors		-		-	
Cash at bank and in hand		22,476		14,439	
		<u>22,476</u>		<u>14,439</u>	
Creditors: amounts falling due within one year		11,396		11,792	
Net current assets			11,081		2,647
Total assets less current liabilities			<u>628,178</u>		<u>615,105</u>
Creditors: amounts falling due after more than one year			38,462		33,277
			<u>589,716</u>		<u>581,828</u>
Unrestricted funds					
Unrestricted funds	7	17,871		52,943	
Designated fund		-		-	
			17,871		52,943
Restricted funds	7		571,846		528,885
Total funds	6		<u>589,716</u>		<u>581,828</u>

For the year ended 31st December 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board and signed on its behalf by;



Mr P Sherlock
Trustee
 16th September 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The Financial Statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP (effective January 2015) - "Accounting and Reporting by Charities".

Company status

The organisation is a registered charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the organisation.

Restricted funds are subjected to restriction on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

Income and expenditure

All income and expenditure is accounted for on the accruals basis.

Provisions

Provisions are recognised in the balance sheet when there is a present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Grants

Grants are credited as income in the year in which they are receivable. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure as a pre condition of its use the grant is treated as deferred income until those restrictions are met.

Grants received for specific purposes are accounted for as restricted funds.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Fixed Assets

Depreciation is calculated to write off the cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity, as follows;

Long Leasehold Property - over the 99 year lease term

Assets are carried in the balance sheet at their written down historical cost.

Byrne Avenue Trust
Notes to the financial statements, continued...
Year ended 31 December 2024

2 Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Donations appeals and legacies	8,141	-	8,141	16,668
** Grants receivable	5,000	121,807	126,807	70,654
Income from trading activities	53,107	-	53,107	30,164
Other income	-	-	0	18,390
Interest receivable	33	-	33	61
	<u>66,281</u>	<u>121,807</u>	<u>188,088</u>	<u>135,937</u>

** The Trustees are very grateful to all our supporters for their donations, large or small. We also gratefully acknowledge the support of our grant funders which this year has included Wirral Council's Household Support Fund, the Holiday Activity with Food fund, Onward Homes, Persimmon Homes and DCMS/Groundwork.

3 Total resources expended

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Accountancy services	2,980	-	2,980	740
Advertising promotion and marketing	-	-	0	1,254
Waste management	608	144	752	1,319
Utilities costs	23,952	6,094	30,046	20,618
Repairs and maintenance	361	481	843	9,198
Cleaning	91	773	864	214
Depreciation charge	-	7,887	7,887	6,585
Community engagement	25	14,046	14,071	7,956
Staff wages and salaries	48,595	15,274	63,869	58,832
Staff training and welfare	60	1,640	1,700	228
Travel and subsistence	9	-	9	23
Legal and professional	254	-	254	268
Insurance	12,104	4,092	16,196	20,773
Telephone	796	206	1,002	933
Printing postage and stationery and IT	164	335	499	102
Subscriptions and memberships	300	300	600	0
Prizes	1,115	-	1,115	440
Event catering and related costs	1,807	-	1,807	2,850
Cafe and shop direct costs	5,298	24,689	29,987	1,247
Bank charges (inc loan interest)	2,148	-	2,148	3,274
Sundry expenses	686	2,885	3,571	677
	<u>101,353</u>	<u>78,846</u>	<u>180,200</u>	<u>137,531</u>

4 Taxation

The charity is exempt from tax on its charitable activities.

Byrne Avenue Trust
Notes to the financial statements, continued...
Year ended 31 December 2024

5 Tangible fixed assets

	Land and Buildings £	Fixtures & fittings £	Plant & Equipment £	Total £
Cost				
1 January 2024	638,962	-	-	638,962
Additions	7,651	3,907	969	12,527
31 December 2024	<u>646,613</u>	<u>3,907</u>	<u>969</u>	<u>651,489</u>
Depreciation				
1 January 2024	26,504	-	-	26,504
Charge for the year	6,668	977	242	7,887
31 December 2024	<u>33,172</u>	<u>977</u>	<u>242</u>	<u>34,391</u>
Net book value				
31 December 2024	<u>613,441</u>	<u>2,930</u>	<u>727</u>	<u>617,098</u>
1 January 2024	<u>612,458</u>	<u>0</u>	<u>0</u>	<u>612,458</u>

6 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	617,098	617,098
Net current assets	17,871	-6,791	11,080
Creditors due in more than 1 year	-	-38,462	-38,462
	<u>17,871</u>	<u>571,845</u>	<u>589,716</u>

7 Movements in funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	31 December 2024 £
Restricted funds	528,885	121,807	78,846	571,845
Unrestricted funds	52,943	66,281	101,353	17,871
Total funds	<u>581,828</u>	<u>188,088</u>	<u>180,200</u>	<u>589,716</u>

8 Related party transactions

The administration of the charity is performed by the trustees on a voluntary basis.

BYRNE AVENUE TRUST

England & Wales - Charity number 1172104

Accounts



Byrne Avenue Trust
Trustees Annual Report &
Financial Statements

Year Ended
31 December 2023

Charity Registration Number: 1172104

Company Registration Number: 9919384

Ron Welsh & Co
Chartered Accountants
Cheshire

**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2023**

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Legal and administrative information

Status

The organisation is a company limited by guarantee, incorporated on 16th December 2015 and a registered charity, registered on 16th March 2017.

The charity operates under the working name of “Byrne Avenue Trust”.

- Registered as a charity 16th March 2017
- Charity number 1172104
- Trustees
Mr Peter Sherlock
Ms Catherine McClarnon (resigned 13/09/2023)
Ms Janet Kiermasz
Mr Benjamin Johns
Mr Jonathan Williams (appointed 13/09/2023)
- Operation address
Byrne Avenue Baths
Byrne Avenue
Birkenhead
Merseyside
CH42 4PQ

Byrne Avenue Trust Report and Financial Statements Year ended 31 December 2023

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Report of the Trustees for the year ended 31st December 2023

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Structure, Governance and Management

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The trustees meet on a regular basis at least 6 times per year.

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In preparing this report, the trustees have had regard for the Charity Commissions's guidance on public benefit.

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The charity objects ("Objects") are specifically restricted to the following:

- The advancement of sport and the provision of recreational facilities for the public benefit.
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- To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.
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**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2023**

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Report of the Trustees for the year ended 31st December 2023; continued...

Achievement and Performance

Last year we began our report by thanking Ben Harrison for all the work that he did in establishing the Trust and in instigating our work to rescue, restore and re-open Byrne Avenue Baths. It is therefore with the greatest sadness that this year we have to report Ben's death after an illness. Everyone at the Trust will always be indebted to Ben for getting the Trust and the Baths to the point it is at today. He will be greatly missed.

We said goodbye to another Trustee this year, as Cath McClarnon resigned due to family commitments. We thank her for all her input and expertise during her time on the Board. We welcome to the Board Mr Jon Williams, who like all our Trustees, live locally and is a great believer in community.

We are delighted to welcome two new Trustees this year who bring with them a wealth of knowledge which will strengthen the Board's skill sets. Together with the CEO and the staff, the Trust is in a strong position to move plans forward.

We are also delighted to welcome two new clubs who will be hiring the Sports Hall on a long term basis - Birkenhead Comets, a cheerleading squad, and Wirral Trampoline Club.

As we envisaged the Cost of Living Crisis hit us hard in 2023. Not only did our own costs go up but we found that we were supporting more people from our community. A knock-on effect was the lower take up rate for any of our fundraisers, reducing our trading income. We are therefore very grateful to the funders who recognised the work we are doing in our community and supported us with grants for both our running costs and our activities.

2023 saw the introduction of more activities at the Baths. Grub Hub is a weekly hot meal served to anyone who needs it and the Store Cupboard gave away household essentials such as toilet roll, bleach and shampoo. At Easter we ran our first Children's Holiday Club, funded by the government HAF programme (Holiday Activity with Food). This was success and we went on to run four weeks of activities in the Summer Holiday. Alongside our Autumn Grub Hub we also set up our Community Coat Rack. Good quality donated coats are added to the rack and those who need a warm coat in the winter can come in and take one. Our last activity of the year was to run our Christmas Shop for its second year. This again was massively popular and a true community effort. Many local residents donated good quality toys which were then taken by those who were struggling to afford presents for their family. Once again we estimated that we helped over 150 children as well as sending presents to a local care home.

While it would be true to say that the economic situation has meant that financially 2023 has had its challenges, we remain very proud of what we have achieved in such a short space of time.

Financial Review

The Trustees are pleased with the continuing performance of the charity as set out in the financial statements.

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2023

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Report of the Trustees for the year ended 31st December 2023; continued...

Reserves Policy

The Trust has moved into an operational position with the Baths with Phase 2 of the restoration currently on hold. As such the board is reviewing its reserves policy with a view to introducing a new policy which takes this into account.

Funding

The Trust has agreed that due to the economic deprivation in the local area the financial income of the Trust will always be a mix of trading income and grant income. As such the Trust continues to make grant applications in order to undertake some aspects of its work at no cost to the users. The Trust has also accepted a number of private donations and wish to thank those involved for their generous support.

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Approved by the trustees, and signed on their behalf



Mr P Sherlock
27th September 2024

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2023

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Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Ron Welsh

Mr R C Welsh
Ron Welsh & Co
Chartered Accountants

27th September 2024.

Byrne Avenue Trust
Statement of Financial Activities
Year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Activities to further the charity's objectives					
Donations and legacies		16,668	-	16,668	49,030
Grants receivable		1,400	69,254	70,654	46,111
Income from trading activities		30,164	-	30,164	44,466
Other income		18,390	-	18,390	6,453
Interest receivable		61	-	61	7
Total incoming resources	2	<u>66,683</u>	<u>69,254</u>	<u>135,937</u>	<u>146,067</u>
Resources expended					
Direct charitable expenditure	3	52,400	85,131	137,531	157,305
Total resources expended		<u>52,400</u>	<u>85,131</u>	<u>137,531</u>	<u>157,305</u>
Net -outgoing/incoming for the year		14,283	-15,877	-1,594	-11,238
Transfers between funds		-	-	-	-
Net movement in funds		<u>14,283</u>	<u>-15,877</u>	<u>-1,594</u>	<u>-11,238</u>
Total funds at 1 January 2023	7	38,660	544,762	583,422	594,660
Total funds at 31 December 2023		<u><u>52,943</u></u>	<u><u>528,885</u></u>	<u><u>581,828</u></u>	<u><u>583,422</u></u>

Movements in fund are shown in note 11 to the financial statements.

Byrne Avenue Trust
Balance sheet
As at 31 December 2023

Page 7

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	5		612,458		611,390
Current assets					
Debtors			-		-
Cash at bank and in hand		14,439		21,546	
		<u>14,439</u>		<u>21,546</u>	
Creditors: amounts falling due within one year		<u>11,792</u>		<u>10,463</u>	
Net current assets			<u>2,647</u>		<u>11,083</u>
Total assets less current liabilities			<u>615,105</u>		<u>622,473</u>
Creditors: amounts falling due after more than one year			<u>33,277</u>		<u>39,051</u>
			<u>581,828</u>		<u>583,422</u>
Unrestricted funds					
Unrestricted funds	7	52,943		38,660	
Designated fund		<u>-</u>		<u>-</u>	
			52,943		38,660
Restricted funds	7		<u>528,885</u>		<u>544,762</u>
Total funds	6		<u>581,828</u>		<u>583,422</u>

For the year ended 31st December 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board and signed on its behalf by;



Mr P Sherlock
Trustee
 27th September 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The Financial Statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP (effective January 2015) - "Accounting and Reporting by Charities".

Company status

The organisation is a registered charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the organisation.

Restricted funds are subjected to restriction on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

Income and expenditure

All income and expenditure is accounted for on the accruals basis.

Provisions

Provisions are recognised in the balance sheet when there is a present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Grants

Grants are credited as income in the year in which they are receivable. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure as a pre condition of its use the grant is treated as deferred income until those restrictions are met.

Grants received for specific purposes are accounted for as restricted funds.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Fixed Assets

Depreciation is calculated to write off the cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity, as follows;

Long Leasehold Property - over the 99 year lease term

Assets are carried in the balance sheet at their written down historical cost.

2 Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donations appeals and legacies	16,668	-	16,668	49,030
** Grants receivable	1,400	69,254	70,654	46,111
Income from trading activities	30,164	-	30,164	44,466
Other income	18,390	-	18,390	6,453
Interest receivable	61	-	61	7
	<u>66,683</u>	<u>69,254</u>	<u>135,937</u>	<u>146,067</u>

** The Trust is very grateful to all of our Grant Funders for their support. This year we are particularly grateful to all those who supported our work to alleviate the Cost of Living Crisis and those who funded our Children and Young People's Holiday Clubs, including Wirral Council and the Community Foundation for Merseyside and Lancashire.

3 Total resources expended

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Accountancy services	740	-	740	668
Advertising promotion and marketing	1,254	-	1,254	0
Waste management	1,319	-	1,319	2,083
Utilities costs	4,157	16,461	20,618	17,070
Repairs and maintenance	19	9,179	9,198	6,836
Cleaning	214	-	214	219
Depreciation of property	-	6,585	6,585	6,505
HAF & household support	-	7,956	7,956	0
Staff wages and salaries	17,650	41,182	58,832	92,527
Staff training and welfare	228	-	228	371
Travel and subsistence	23	-	23	706
Legal and professional	268	-	268	378
Insurance	17,694	3,079	20,773	17,891
Telephone	377	556	933	1,166
Printing postage and stationery	102	-	102	700
Subscriptions	-	-	0	493
Prizes	440	-	440	1,915
Event catering and related costs	2,850	-	2,850	3,723
Cafe costs	1,247	-	1,247	2,417
Bank charges (inc loan interest)	3,274	-	3,274	525
Sundry expenses	544	133	677	1,112
	<u>52,400</u>	<u>85,131</u>	<u>137,531</u>	<u>157,305</u>

4 Taxation

The charity is exempt from tax on its charitable activities.

Byrne Avenue Trust
Notes to the financial statements, continued...
Year ended 31 December 2023

Page 10

5 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
1 January 2023	631,309	631,309
Additions	7,653	7,653
31 December 2023	<u>638,962</u>	<u>638,962</u>
Depreciation		
1 January 2023	19,919	19,919
Charge for the year	6,585	6,585
31 December 2023	<u>26,504</u>	<u>26,504</u>
Net book value		
31 December 2023	<u>612,458</u>	<u>612,458</u>
1 January 2023	<u>611,390</u>	<u>611,390</u>

6 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	612,458	612,458
Net current assets	52,943	-50,296	2,647
Creditors due in more than 1 year	-	-33,277	-33,277
	<u>52,943</u>	<u>528,885</u>	<u>581,828</u>

7 Movements in funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	31 December 2023 £
Restricted funds	544,762	69,254	85,131	528,885
Unrestricted funds	38,660	66,683	52,400	52,943
Total funds	<u>583,422</u>	<u>135,937</u>	<u>137,531</u>	<u>581,828</u>

8 Related party transactions

The administration of the charity is performed by the trustees on a voluntary basis.

BYRNE AVENUE TRUST

England & Wales - Charity number 1172104

Accounts



Byrne Avenue Trust
Trustees Annual Report &
Financial Statements

Year Ended
31 December 2022

Charity Registration Number: 1172104

Company Registration Number: 9919384

Ron Welsh & Co
Chartered Accountants
Cheshire

**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2022**

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Legal and administrative information

Status

The organisation is a company limited by guarantee, incorporated on 16th December 2015 and a registered charity, registered on 16th March 2017.

The charity operates under the working name of "Byrne Avenue Trust".

- Registered as a charity 16th March 2017
- Charity number 1172104
- Trustees
Mr Peter Sherlock
Ms Catherine McClarnon
Mr Ben Harrison (resigned 31/07/2022)
Ms Janet Kiermasz (appointed 13/04/2022)
Mr Benjamin Johns (appointed 14/12/2022)
- Operation address
Byrne Avenue Baths
Byrne Avenue
Birkenhead
Merseyside
CH42 4PQ

Report of the Trustees for the year ended 31st December 2022

The Trustees present their report and the financial statements for the year ended 31 December 2022.

Structure, Governance and Management

Governing Document and Organisational Structure

Byrne Avenue Trust is controlled by its governing document, a Memorandum of Association. It is a company limited by guarantee, as defined by the Companies Acts, and was incorporated on 16th December 2015.

The company was registered as a charity on 16th March 2017.

The Trust is established under a Memorandum of Association which sets out its objectives and powers and is governed by its Articles of Association. It is managed by a board of directors who are directors for the purposes of company law and charity trustees for the purposes of charity law.

The trustees meet on a regular basis at least 6 times per year.

The Trustees of the charity whom have served during the year are set out on page 1.

In preparing this report, the trustees have had regard for the Charity Commissions's guidance on public benefit.

Objectives and activities

The charity objects ("Objects") are specifically restricted to the following:

- The advancement of sport and the provision of recreational facilities for the public benefit.
- To further or benefit the residents of Rock Ferry and the neighbourhood, without distinction of sex, sexual orientation, race or for 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 the recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power:
- To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.
- To preserve for the benefit of the people of Wirral and the nation at large the building of special architectural and historic interest known as Byrne Avenue Swimming Baths.

Report of the Trustees for the year ended 31st December 2022; continued...

Achievement and Performance

We cannot begin this report without firstly thanking Ben Harrison for his tireless work at the Baths following his decision to step down from the Board. It is very true to say that without Ben's enthusiasm, commitment, and determination there might not even be a Baths for us to be report on. He was the leading member of the team who worked to save the building from the bulldozers, and then oversaw the restoration. Despite stepping away from the Board to concentrate on other community projects Ben continues to be a valued supporter.

We are delighted to welcome two new Trustees this year who bring with them a wealth of knowledge which will strengthen the Board's skill sets. Together with the CEO and the staff, the Trust is in a strong position to move plans forward.

When considering the financial position of the Baths, the Trust has agreed that long term the income strategy will be to combine trading income with grants and private donations. This is particularly so this year as the Cost of Living crisis hits our community. Not only are our own costs rising but the impact that it is having on our users means that people are less able to afford to come to events, which is impacting our income levels. We envisage this getting worse in 2023. This strategy will enable us to put on some of our community activities free of charge, therefore including all members of our community.

The greatest example of our free activities happened in December when we ended the year on a particular high. We set up our Christmas Pop Up Shop where local residents could come in and take toys, books and cuddly toys free of charge to give to their families for Christmas. We ran this with no questions asked as many low income families are also struggling this year. We were overwhelmed by the community spirit shown and we were inundated with donations of toys. We estimate that we helped over 150 children to have a better Christmas, as well as sending gifts to Care Leavers and a local Dementia home for residents without families.

Although it is still very early days, having been open for months not years, we continue to be very proud of the community hub that we are building here at Byrne Avenue Baths.

Financial Review

The Trustees are pleased with the continuing performance of the charity as set out in the financial statements.

Report of the Trustees for the year ended 31st December 2022; continued...

Reserves Policy

The Trust has moved into an operational position with the Baths with Phase 2 of the restoration currently on hold. As such the board is reviewing its reserves policy with a view to introducing a new policy which takes this into account.

Funding

The Trust has agreed that due to the economic deprivation in the local area the financial income of the Trust will always be a mix of trading income and grant income. As such the Trust continues to make grant applications in order to undertake some aspects of its work at no cost to the users. The Trust has also accepted a number of private donations and wish to thank those involved for their generous support.

Risk Review

The Trustees have examined the major risks that the charity faces and has taken steps to minimise those risks.

Trustees responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees, and signed on their behalf



Mr P Sherlock
27th September 2023

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2022

Page 5

**Independent Examiners Report to the Trustees of
Byrne Avenue Trust**

I report on the financial statements of the charity for the year ended 31st December 2022, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43 of the Act); and
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mr R C Welsh
Ron Welsh & Co
Chartered Accountants

27th September 2023.

Byrne Avenue Trust
Statement of Financial Activities
Year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming resources					
Activities to further the charity's objectives					
Donations and legacies		49,030	-	49,030	29,553
Grants receivable		11,870	34,241	46,111	142,986
Income from trading activities		44,466	-	44,466	170
Other income		6,453	-	6,453	450
Interest receivable		7	-	7	16
Total incoming resources	2	<u>111,826</u>	<u>34,241</u>	<u>146,067</u>	<u>173,175</u>
Resources expended					
Direct charitable expenditure	3	86,084	71,221	157,305	189,420
Total resources expended		<u>86,084</u>	<u>71,221</u>	<u>157,305</u>	<u>189,420</u>
Net -outgoing/incoming for the year		25,742	-36,980	-11,238	-16,245
Transfers between funds		-	-	-	-
Net movement in funds		<u>25,742</u>	<u>-36,980</u>	<u>-11,238</u>	<u>-16,245</u>
Total funds at 1 January 2022	7	12,918	581,742	594,660	610,905
Total funds at 31 December 2022		<u><u>38,660</u></u>	<u><u>544,762</u></u>	<u><u>583,422</u></u>	<u><u>594,660</u></u>

Movements in fund are shown in note 11 to the financial statements.

Byrne Avenue Trust
Balance sheet
As at 31 December 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	5		611,390		593,373
Current assets					
Debtors		-		-	
Cash at bank and in hand		21,546		51,987	
		<u>21,546</u>		<u>51,987</u>	
Creditors: amounts falling due within one year		<u>49,514</u>		<u>50,700</u>	
Net current assets			<u>-27,968</u>		<u>1,287</u>
Total assets less current liabilities			<u>583,422</u>		<u>594,660</u>
Creditors: amounts falling due after more than one year			<u>-</u>		<u>-</u>
			<u>583,422</u>		<u>594,660</u>
Unrestricted funds					
Unrestricted funds	7	38,660		12,918	
Designated fund		<u>-</u>		<u>-</u>	
			38,660		12,918
Restricted funds	7		<u>544,762</u>		<u>581,742</u>
Total funds	6		<u>583,422</u>		<u>594,660</u>

For the year ended 31st December 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board and signed on its behalf by;



Mr P Sherlock
Trustee
 27th September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The Financial Statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP (effective January 2015) - "Accounting and Reporting by Charities".

Company status

The organisation is a registered charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the organisation.

Restricted funds are subjected to restriction on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

Income and expenditure

All income and expenditure is accounted for on the accruals basis.

Provisions

Provisions are recognised in the balance sheet when there is a present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Grants

Grants are credited as income in the year in which they are receivable. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure as a pre condition of its use the grant is treated as deferred income until those restrictions are met.

Grants received for specific purposes are accounted for as restricted funds.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Fixed Assets

Depreciation is calculated to write off the cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity, as follows;

Long Leasehold Property - over the 99 year lease term

Assets are carried in the balance sheet at their written down historical cost.

Byrne Avenue Trust
Notes to the financial statements, continued...
Year ended 31 December 2022

2 Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
	£	£	£	£
Donations appeals and legacies	49,030	-	49,030	29,553
** Grants receivable	11,870	34,241	46,111	142,986
Income from trading activities	44,466	-	44,466	170
Other income	6,453	-	6,453	450
Interest receivable	7	-	7	16
	<u>111,826</u>	<u>34,241</u>	<u>146,067</u>	<u>173,175</u>

** The Trust is very grateful to all the funders who have supported the Baths with grants to enable us to continue our work or engage in new activities. This year we have received a number of grants from funders including The Steel Charitable Trust and the Community Foundation for Merseyside and Lancashire.

3 Total resources expended

	Unrestricted	Restricted	2022	2021
	£	£	Total	Total
	£	£	£	£
Accountancy services	668	-	668	984
Advertising promotion and marketing	-	-	0	5,111
Security	1,042	1,042	2,083	3,011
Utilities costs	8,535	8,535	17,070	4,489
Repairs and maintenance	-	6,836	6,836	51,320
Cleaning	219	-	219	3,385
Depreciation of property	-	6,505	6,505	6,246
Consultancy	-	-	0	57,182
Staff wages and salaries	55,516	37,011	92,527	26,903
Staff training and welfare	134	237	371	2,599
Travel and subsistence	706	-	706	292
Legal and professional	378	-	378	541
Insurance	8,946	8,946	17,891	22,534
Telephone	233	933	1,166	313
Printing postage and stationery	140	560	700	984
Subscriptions	99	394	493	433
Prizes	1,915	-	1,915	-
Event catering and related costs	3,723	-	3,723	-
Cafe costs	2,417	-	2,417	-
Bank charges	525	-	525	-
Sundry expenses	890	222	1,112	3,093
	<u>86,084</u>	<u>71,221</u>	<u>157,305</u>	<u>189,420</u>

4 Taxation

The charity is exempt from tax on its charitable activities.

Byrne Avenue Trust
Notes to the financial statements, continued...
Year ended 31 December 2022

5 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
1 January 2022	606,787	606,787
Additions	24,522	24,522
31 December 2022	<u>631,309</u>	<u>631,309</u>
Depreciation		
1 January 2022	13,414	13,414
Charge for the year	6,505	6,505
31 December 2022	<u>19,919</u>	<u>19,919</u>
Net book value		
31 December 2022	<u>611,390</u>	<u>611,390</u>
1 January 2022	<u>593,373</u>	<u>593,373</u>

6 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	611,390	611,390
Net current assets	38,660	-66,628	-27,968
	<u>38,660</u>	<u>544,762</u>	<u>583,422</u>

7 Movements in funds

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	31 December 2022 £
Restricted funds	581,742	34,241	71,221	544,762
Unrestricted funds	12,918	111,826	86,084	38,660
Total funds	<u>594,660</u>	<u>146,067</u>	<u>157,305</u>	<u>583,422</u>

8 Related party transactions

The administration of the charity is performed by the trustees on a voluntary basis.

BYRNE AVENUE TRUST

England & Wales - Charity number 1172104

Accounts



Byrne Avenue Trust

**Trustees Annual Report &
Financial Statements**

**Year ended
31 December 2021**

Charity Registration Number: 1172104

Company Registration Number: 9919384

**Ron Welsh & Co
Chartered Accountants
Cheshire**

**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2021**

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Legal and administrative information

Status

The organisation is a company limited by guarantee, incorporated on 16th December 2015 and a registered charity, registered on 16th March 2017.

The charity operates under the working name of "Byrne Avenue Trust".

- Registered as a charity 16th March 2017

- Charity number 1172104

- Trustees
Ms Jenny Allen (resigned 08/01/2021)
Mr Ben Harrison
Mr Eric Johnson (resigned 01/09/2021)
Mr Peter Sherlock
Ms Catherine McClarnon (appointed 17/03/2021)
Ms Christine Traynor (resigned 07/07/2021)

- Operation address
Byrne Avenue Baths
Byrne Avenue
Birkenhead
Merseyside
CH42 4PQ

Report of the Trustees for the year ended 31st December 2021

The Trustees present their report and the financial statements for the year ended 31 December 2021.

Structure, Governance and Management

Governing Document and Organisational Structure

Byrne Avenue Trust is controlled by its governing document, a Memorandum of Association. It is a company limited by guarantee, as defined by the Companies Acts, and was incorporated on 16th December 2015.

The company was registered as a charity on 16th March 2017.

The Trust is established under a Memorandum of Association which sets out its objectives and powers and is governed by its Articles of Association. It is managed by a board of directors who are directors for the purposes of company law and charity trustees for the purposes of charity law.

The trustees meet on a regular basis at least 6 times per year.

The Trustees of the charity whom have served during the year are set out on page 1.

In preparing this report, the trustees have had regard for the Charity Commissions's guidance on public benefit.

Objectives and activities

The charity objects ("Objects") are specifically restricted to the following:

- The advancement of sport and the provision of recreational facilities for the public benefit.
- To further or benefit the residents of Rock Ferry and the neighbourhood, without distinction of sex, sexual orientation, race or for 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 the recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power:
- To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.
- To preserve for the benefit of the people of Wirral and the nation at large the building of special architectural and historic interest known as Byrne Avenue Swimming Baths.

Report of the Trustees for the year ended 31st December 2021; continued...

Achievement and Performance

Byrne Avenue Baths is OPEN!

After 12 years of closure, we are delighted to be able to report that the Baths officially re-opened in September 2021. The occasion was marked with a Launch Event when we were joined by funders, supports and friends to celebrate just how much we have achieved so far in getting Phase 1 of the restoration completed and the Baths open to the public.

Earlier in the year the covid pandemic had continued to cause issues, as it did for many charitable organisations. There were further delays on work being undertaken due to both covid isolation and a shortage of building supplies. Unexpected structural work also had to be undertaken when the whole sports hall roof was condemned in late 2019 and had to be taken out and replaced. The scaffolding alone took two weeks to assemble. However, thanks to our magnificent building team, the new ceiling looks just like the original, but without the holes! There are still things to finish off, but these should be done by early 2023. The delays to opening also meant that finances had to be very carefully managed, and we are thankful to our funders for their support, especially those who provided Covid Relief funding.

Our longstanding Project Manager has moved into the role of CEO and the Trust has employed two Centre Managers to deal with the day-to-day running of the building. We have also taken on three young people under the government's Kickstart Scheme.

We are very much looking forward to the next year, as we welcome people into the Baths for the first time in a very long time, and once again Byrne Avenue becomes a vibrant community hub.

Financial Review

The Trustees are pleased with the continuing performance of the charity as set out in the financial statements.

Reserves Policy

The Trust is currently using all funding to restore Byrne Avenue Baths. This is being done in phases to ensure a realistic approach and to conserve cashflow. As such the Trust are not holding any reserves other than those required to pay existing outgoings for a period of 12 months. Once the restoration project is complete and the Trust is able to move to an income generating position then the Trust will introduce a reserves policy.

Funding

Funding has successfully been sought from a number of grant making organisations and trusts. As well as a small amount of capital funding, the Trust has also received a small number of covid related grants and donations, which will be used to cover running costs during the pandemic and the subsequent recovery.

Risk Review

The Trustees have examined the major risks that the charity faces and has taken steps to minimise those risks.

Report of the Trustees for the year ended 31st December 2021; continued...

Trustees responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees, and signed on their behalf



Mr D B Harrison
13th July 2022.

Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2021

Page 5

**Independent Examiners Report to the Trustees of
Byrne Avenue Trust**

I report on the financial statements of the charity for the year ended 31st December 2021, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43 of the Act); and
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Ron Welsh & Co

Mr R C Welsh
Ron Welsh & Co
Chartered Accountants

13th July 2022.

Byrne Avenue Trust
Statement of Financial Activities
Year ended 31 December 2021

Page 6

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Activities to further the charity's objectives					
Donations and legacies		29,553	-	29,553	10,252
Grants receivable		-	142,986	142,986	211,066
Income from trading activities		170	-	170	-
Other income		450	-	450	-
Interest receivable		16	-	16	252
Total incoming resources	2	30,189	142,986	173,175	221,570
Resources expended					
Direct charitable expenditure	3	46,822	142,598	189,420	116,414
Total resources expended		46,822	142,598	189,420	116,414
Net incoming for the year		-16,633	388	-16,245	105,156
Transfers between funds		-	-	-	-
Net movement in funds		-16,633	388	-16,245	105,156
Total funds at 1 January 2021	7	29,551	581,354	610,905	505,749
Total funds at 31 December 2021		12,918	581,742	594,660	610,905

Movements in fund are shown in note 11 to the financial statements.

Byrne Avenue Trust
Balance sheet
As at 31 December 2021

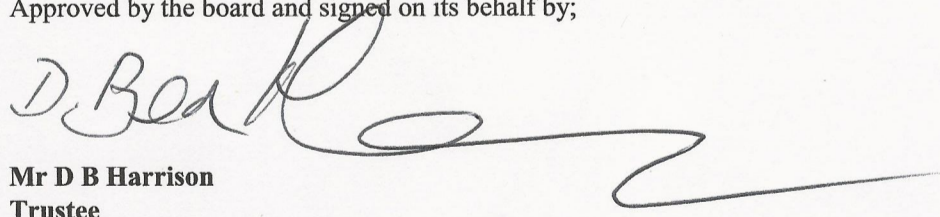
	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	5		593,373		397,152
Current assets					
Debtors			-		-
Cash at bank and in hand		51,987		264,453	
		<u>51,987</u>		<u>264,453</u>	
Creditors: amounts falling due within one year		<u>50,700</u>		<u>50,700</u>	
Net current assets			<u>1,287</u>		<u>213,753</u>
Total assets less current liabilities			<u>594,660</u>		<u>610,905</u>
Creditors: amounts falling due after more than one year			<u>-</u>		<u>-</u>
			<u>594,660</u>		<u>610,905</u>
Unrestricted funds					
Unrestricted funds	7	12,918		29,551	
Designated fund		<u>-</u>		<u>-</u>	
			12,918		29,551
Restricted funds	7		<u>581,742</u>		<u>581,354</u>
Total funds	6		<u>594,660</u>		<u>610,905</u>

For the year ended 31st December 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board and signed on its behalf by;



Mr D B Harrison
Trustee
 13th July 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The Financial Statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP (effective January 2015) - "Accounting and Reporting by Charities".

Company status

The organisation is a registered charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the organisation.

Restricted funds are subjected to restriction on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

Income and expenditure

All income and expenditure is accounted for on the accruals basis.

Provisions

Provisions are recognised in the balance sheet when there is a present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Grants

Grants are credited as income in the year in which they are receivable. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure as a pre condition of its use the grant is treated as deferred income until those restrictions are met.

Grants received for specific purposes are accounted for as restricted funds.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Fixed Assets

Depreciation is calculated to write off the cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity, as follows;

Long Leasehold Property - over the 99 year lease term

Assets are carried in the balance sheet at their written down historical cost.

2 Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations appeals and legacies	29,553	-	29,553	10,252
Grants receivable	-	142,986	142,986	211,066
Income from trading activities	170	-	170	-
Other income	450	-	450	-
Interest receivable	16	-	16	252
	<u>30,189</u>	<u>142,986</u>	<u>173,175</u>	<u>221,570</u>

3 Total resources expended

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Accountancy services	984	-	984	840
Advertising promotion and marketing	390	4,721	5,111	410
Security	455	2,556	3,011	2,714
Utilities costs	1,100	3,389	4,489	3,879
Repairs and maintenance	-	51,320	51,320	17,001
Cleaning	249	3,136	3,385	68
Depreciation of property	-	6,246	6,246	4,168
Consultancy	8,230	48,952	57,182	71,148
Staff wages and salaries	9,729	17,174	26,903	-
Staff training and welfare	472	2,127	2,599	697
Travel and subsistence	292	-	292	131
Legal and professional	541	-	541	33
Insurance	20,944	1,590	22,534	13,680
Telephone	48	265	313	115
Printing postage and stationery	312	672	984	18
Subscriptions	133	300	433	166
Sundry expenses	2,943	150	3,093	1,346
	<u>46,822</u>	<u>142,598</u>	<u>189,420</u>	<u>116,414</u>

4 Taxation

The charity is exempt from tax on its charitable activities.

5 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
1 January 2021	404,320	404,320
Additions	202,467	202,467
31 December 2021	<u>606,787</u>	<u>606,787</u>
Depreciation		
1 January 2021	7,168	7,168
Charge for the year	6,246	6,246
31 December 2021	<u>13,414</u>	<u>13,414</u>
Net book value		
31 December 2021	<u>593,373</u>	<u>593,373</u>
1 January 2021	<u>397,152</u>	<u>397,152</u>

6 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	593,373	593,373
Net current assets	12,918	-11,631	1,287
	<u>12,918</u>	<u>581,742</u>	<u>594,660</u>

7 Movements in funds

	At 1 January 2021 £	Incoming Resources £	Outgoing Resources £	31 December 2021 £
Restricted funds	581,354	142,986	142,598	581,742
Unrestricted funds	29,551	30,189	46,822	12,918
Total funds	<u>610,905</u>	<u>173,175</u>	<u>189,420</u>	<u>594,660</u>

8 Related party transactions

The administration of the charity is performed by the trustees on a voluntary basis.

BYRNE AVENUE TRUST

England & Wales - Charity number 1172104

Accounts



Byrne Avenue Trust

**Trustees Annual Report &
Financial Statements**

**Year ended
31 December 2020**

Charity Registration Number: 1172104

Company Registration Number: 9919384

**Ron Welsh & Co
Chartered Accountants
Cheshire**

**Byrne Avenue Trust
Report and Financial Statements
Year ended 31 December 2020**

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• Statement of financial activities	6
• Balance sheet	7
• Notes	8 - 10

Legal and administrative information

Status

The organisation is a company limited by guarantee, incorporated on 16th December 2015 and a registered charity, registered on 16th March 2017.

The charity operates under the working name of "Byrne Avenue Trust".

- Registered as a charity 16th March 2017

- Charity number 1172104

- Trustees
Ms Jenny Allen (resigned 08/01/2021)
Mr Colin Davies (resigned 10/06/2020)
Mr Ben Harrison
Mr Eric Johnson (resigned 01/09/2021)
Mr Peter Sherlock
Ms Catherine McClarnon (appointed 17/03/2021)
Ms Christine Traynor (resigned 07/07/2021)

- Operation address
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CH42 4PQ

Report of the Trustees for the year ended 31st December 2020

The Trustees present their report and the financial statements for the year ended 31 December 2020.

Structure, Governance and Management

Governing Document and Organisational Structure

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The trustees meet on a regular basis at least 6 times per year.

The Trustees of the charity whom have served during the year are set out on page 1.

In preparing this report, the trustees have had regard for the Charity Commissions's guidance on public benefit.

Objectives and activities

The charity objects ("Objects") are specifically restricted to the following:

- The advancement of sport and the provision of recreational facilities for the public benefit.
- To further or benefit the residents of Rock Ferry and the neighbourhood, without distinction of sex, sexual orientation, race or for 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 the recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power:
- To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.
- To preserve for the benefit of the people of Wirral and the nation at large the building of special architectural and historic interest known as Byrne Avenue Swimming Baths.

Report of the Trustees for the year ended 31st December 2020; continued...

Achievement and Performance

Like many organisations, the Covid Pandemic which first hit in March 2020 has had a significant impact on progress this year. The initial “lockdown” in March 2020 saw the building close for all restoration work for four months. Subsequent restrictions allowed construction work to restart nationally, which meant work at the Baths could continue. However, delays due to subcontractors testing positive together or the increased workload in the sector generally, meant that even though work restarted the original timescales were beyond rescue.

That said, progress has been made. The sports hall windows have been restored, repainted and reglazed, our builders are underway with initial works including renewing the toilets, and there has been progress with the roofs.

Finances were carefully monitored throughout the pandemic. Unfortunately, a number of business support grants were unavailable to the Trust due to the Baths not being operational prior to the pandemic. The delay in opening was not considered despite income generation being affected. However, all costs were reduced as far as possible and, due to these measures, the Trust was at no point in financial difficulty.

We continue to thank all of our funders for their support and patience during these uncertain times.

Financial Review

The Trustees are pleased with the continuing performance of the charity as set out in the financial statements.

Reserves Policy

The Trust is currently using all funding to restore Byrne Avenue Baths. This is being done in phases to ensure a realistic approach and to conserve cashflow. As such the Trust are not holding any reserves other than those required to pay existing outgoings for a period of 12 months. Once the restoration project is complete and the Trust is able to move to an income generating position then the Trust will introduce a reserves policy.

Funding

Funding has continued to be sought for the works from a number of grant providers. A number of capital grants have been received. In particular “Power to Change” already mentioned within ‘achievement and performance’ above will be funding the sports hall restoration.

Risk Review

The Trustees have examined the major risks that the charity faces and has taken steps to minimise those risks.

Report of the Trustees for the year ended 31st December 2020; continued...

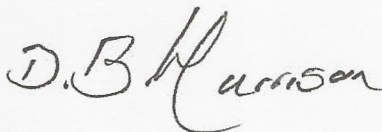
Trustees responsibilities in relation to the financial statements

Law applicable to charities in England and Wales require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees, and signed on their behalf



Mr D B Harrison
27th September 2021.

**Byrner Avenue Trust
Report and Financial Statements
Year ended 31 December 2020**

Page 5

**Independent Examiners Report to the Trustees of
Byrne Avenue Trust**

I report on the financial statements of the charity for the year ended 31st December 2020, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 43 of the Act); and
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 43(7)(b) of the Act); and
- to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements;

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 1993 Act, have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**Mr R C Welsh
Ron Welsh & Co
Chartered Accountants**

27th September 2021.

Byrne Avenue Trust
Statement of Financial Activities
Year ended 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources					
Activities to further the charity's objectives					
Donations and legacies	2	10,252	-	10,252	230,830
Grants receivable	2	-	211,066	211,066	157,273
Interest receivable		252	-	252	365
Total incoming resources		10,504	211,066	221,570	388,468
Resources expended					
Direct charitable expenditure	3	6,165	110,249	116,414	115,159
Total resources expended		6,165	110,249	116,414	115,159
Net incoming for the year		4,339	100,817	105,156	273,309
Transfers between funds		-	-	-	-
Net movement in funds		4,339	100,817	105,156	273,309
Total funds at 1 January 2020	10	25,212	480,537	505,749	232,440
Total funds at 31 December 2020		29,551	581,354	610,905	505,749

Movements in fund are shown in note 11 to the financial statements.

Byrne Avenue Trust
Balance sheet
As at 31 December 2020

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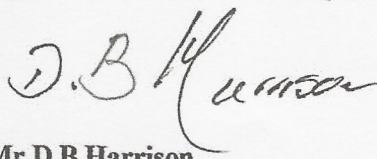
	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	5		397,152		183,990
Current assets					
Debtors		-		-	
Cash at bank and in hand		264,453		322,459	
		<u>264,453</u>		<u>322,459</u>	
Creditors: amounts falling due within one year		<u>50,700</u>		<u>700</u>	
Net current assets			<u>213,753</u>		<u>321,759</u>
Total assets less current liabilities			<u>610,905</u>		<u>505,749</u>
Creditors: amounts falling due after more than one year			<u>-</u>		<u>-</u>
			<u><u>610,905</u></u>		<u><u>505,749</u></u>
Unrestricted funds					
Unrestricted funds	7	29,551		25,212	
Designated fund		<u>-</u>		<u>-</u>	
			29,551		25,212
Restricted funds	7		<u>581,354</u>		<u>480,537</u>
Total funds	6		<u><u>610,905</u></u>		<u><u>505,749</u></u>

For the year ended 31st December 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with Section 476 of the Companies Act 2006. The directors/trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board and signed on its behalf by;



Mr D B Harrison
Trustee
 27th September 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The Financial Statements, incorporating a Statement of Financial Activities, have been prepared in accordance with Statement of Recommended Practice SORP (effective January 2015) - "Accounting and Reporting by Charities".

Company status

The organisation is a registered charity and a company limited by guarantee. The liability in respect of the guarantee as set out in the memorandum is limited to £10 per member of the company.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objective of the organisation.

Restricted funds are subjected to restriction on their expenditure imposed by the donor.

All income and expenditure is shown in the Statement of Financial Activities.

Income and expenditure

All income and expenditure is accounted for on the accruals basis.

Provisions

Provisions are recognised in the balance sheet when there is a present obligation as a result of a past event. The provision recognised is the best estimate of the expenditure required to settle the present obligation at the balance sheet date.

Grants

Grants are credited as income in the year in which they are receivable. Grants are not recognised as receivable until any conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure as a pre condition of its use the grant is treated as deferred income until those restrictions are met.

Grants received for specific purposes are accounted for as restricted funds.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Fixed Assets

Depreciation is calculated to write off the cost or valuation, less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity, as follows;

Long Leasehold Property - over the 99 year lease term

Assets are carried in the balance sheet at their written down historical cost.

2 Incoming resources from activities to further the charity's objects

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Donations appeals and legacies	10,252	-	10,252	230,830
Grants receivable	-	211,066	211,066	157,273
Interest receivable	252	-	252	365
	<u>10,504</u>	<u>211,066</u>	<u>221,570</u>	<u>388,468</u>

3 Total resources expended

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Accountancy services	84	756	840	700
Advertising promotion and marketing	41	369	410	270
Security	-	2,714	2,714	3,797
Utilities costs	-	3,879	3,879	8,125
Repairs and maintenance	1,700	15,301	17,001	31,264
Cleaning	-	68	68	9,931
Depreciation of property	-	4,168	4,168	1,908
Consultancy	2,000	69,148	71,148	41,898
Travel and subsistence	131	-	131	464
Training	697	-	697	1,021
Legal and professional	33	-	33	33
Insurance	-	13,680	13,680	13,872
Telephone	115	-	115	116
Printing postage and stationery	18	-	18	280
Subscriptions	-	166	166	683
Sundry expenses	1,346	-	1,346	797
	<u>6,165</u>	<u>110,249</u>	<u>116,414</u>	<u>115,159</u>

4 Taxation

The charity is exempt from tax on its charitable activities.

5 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
1 January 2020	186,990	186,990
Additions	217,330	217,330
31 December 2020	<u>404,320</u>	<u>404,320</u>
Depreciation		
1 January 2020	3,000	3,000
Charge for the year	4,168	4,168
31 December 2020	<u>7,168</u>	<u>7,168</u>
Net book value		
31 December 2020	<u>397,152</u>	<u>397,152</u>
1 January 2020	<u>183,990</u>	<u>183,990</u>

6 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	-	397,152	397,152
Net current assets	29,551	184,202	213,753
	<u>29,551</u>	<u>581,354</u>	<u>610,905</u>

7 Movements in funds

	At 1 January 2020 £	Incoming Resources £	Outgoing Resources £	31 December 2020 £
Restricted funds	480,537	211,066	110,249	581,354
Unrestricted funds	25,212	10,504	6,165	29,551
Total funds	<u>505,749</u>	<u>221,570</u>	<u>116,414</u>	<u>610,905</u>

8 Related party transactions

The administration of the charity is performed by the trustees on a voluntary basis.