



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

The Trustees present their report and the financial statements for the year ended 31 December 2023.

**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 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**  
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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.

**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**  
27th September 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 2023, 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*

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

27th September 2024.

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

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	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>	<b>2</b>	<b>66,683</b>	<b>69,254</b>	<b>135,937</b>	<b>146,067</b>
<b>Resources expended</b>					
Direct charitable expenditure	<b>3</b>	<b>52,400</b>	<b>85,131</b>	<b>137,531</b>	<b>157,305</b>
<b>Total resources expended</b>		<b>52,400</b>	<b>85,131</b>	<b>137,531</b>	<b>157,305</b>
<b>Net -outgoing/incoming for the year</b>		<b>14,283</b>	<b>-15,877</b>	<b>-1,594</b>	<b>-11,238</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>14,283</b>	<b>-15,877</b>	<b>-1,594</b>	<b>-11,238</b>
<b>Total funds at 1 January 2023</b>	<b>7</b>	<b>38,660</b>	<b>544,762</b>	<b>583,422</b>	<b>594,660</b>
<b>Total funds at 31 December 2023</b>		<b>52,943</b>	<b>528,885</b>	<b>581,828</b>	<b>583,422</b>

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



**Byrne Avenue Trust**  
**Balance sheet**  
**As at 31 December 2023**

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		<b>2023</b>		<b>2022</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	5		612,458		611,390
<b>Current assets</b>					
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>	
<b>Net current assets</b>			2,647		11,083
<b>Total assets less current liabilities</b>			<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><b>581,828</b></u>		<u><b>583,422</b></u>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	6		<u><b>581,828</b></u>		<u><b>583,422</b></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.

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

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

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
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**

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**5 Tangible fixed assets**

	Land and Buildings £	Total £
<b>Cost</b>		
1 January 2023	631,309	631,309
Additions	7,653	7,653
31 December 2023	<u>638,962</u>	<u>638,962</u>
<b>Depreciation</b>		
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>
<b>Net book value</b>		
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.