



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**

Contents

Contents	Page
• Legal and administrative information	1
• Report of the Trustees	2 - 4
• Independent examiners report	5
• Statement of financial activities	6
• Balance sheet	7
• Notes	8 - 10

Page 1

Status

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
Mrs Janet Kiermasz
Mr Benjamin Johns
Mr Jonathan Williams (resigned 27/02/25)
Mr Kevin Ward (appointed 27/09/24)
Mr James O'Keefe (appointed 27/09/24, resigned 08/07/25)
- Operation address
Byrne Avenue Baths
Byrne Avenue
Birkenhead
Merseyside
CH42 4PQ

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

Page 2

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**

Page 3

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

Page 4

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

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 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

Page 6

	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	66,281	121,807	188,088	135,937
Resources expended					
Direct charitable expenditure	3	101,353	78,846	180,200	137,531
Total resources expended		101,353	78,846	180,200	137,531
Net -outgoing/incoming for the year		-35,072	42,961	7,888	-1,594
Transfers between funds		-	-	-	-
Net movement in funds		-35,072	42,961	7,888	-1,594
Total funds at 1 January 2024	7	52,943	528,885	581,828	583,422
Total funds at 31 December 2024		17,871	571,846	589,716	581,828

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

Byrne Avenue Trust
Balance sheet
As at 31 December 2024

Page 7

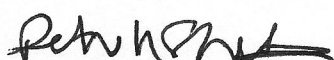
		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	5		617,098		612,458
Current assets					
Debtors		-		-	
Cash at bank and in hand		22,476		14,439	
		<u>22,476</u>		<u>14,439</u>	
Creditors: amounts falling due within one year		11,396		11,792	
Net current assets			11,081		2,647
Total assets 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

Page 9

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

Page 10

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.