

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st July 2014
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees for the Year Ended 31st July 2014

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities', issued in March 2005.

Reference and Administrative Details

Registered company number: 07543095

Registered charity number: 1156333

Registered office:

69 Sparks Croft

Wirral

Merseyside

CH62 4RZ

Trustees:

Steven Wilson

Andrew McGinn

Peter Connor

Independent Examiner:

Carolyn Farthing, Nine Looms, Neston Cheshire CH64 3SW

Structure, Governance and Management

Governing documents: the charity is a company limited by guarantee, registered number 07543095, and is registered with the Charity Commission, registration number 1156333. It is governed by its Memorandum and Articles of Association. The company was registered in February 2011 and was registered as a charity in March 2014.

Organisation and management: the governing documents set out the procedure by which trustees (who are also directors of the company) are appointed. The trustees are responsible for the management and operation of the charity, including risk management and safety matters. The trustees delegate the day to day running of the charity to the charity's staff.

Objectives and activities: the objectives of the charity are (1) To promote participation in healthy recreation by providing or assisting in the provision of facilities for the playing of sports capable of promoting health; (2) To provide and assist in providing activities and facilities for other recreation or leisure time occupation of such persons who have need for such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving their condition of life.

These objects are primarily for the benefit of residents of, and visitors to, the Wirral area.

The charity operates facilities for participation in a number of sports and also provides coaching to improve skill levels. The facilities are open to everyone.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees for the Year Ended 31st July 2014

Achievement and Performance

The charity continued to provide sporting facilities and coaching to local residents and others who wish to participate; the facilities are open to all. The number of people participating in activities each week has increased from an average of about 250 in 2012-13 to over 400 in 2013-14. In addition, there has been an increase in use by organised groups and the trustees have actively sought to attract all sections of the community by offering sessions for people with disabilities and in conjunction with Age UK, sessions designed for older people. The ages of users ranges from 4 to 90.

Risk Management

The trustees continue to identify and consider the major risks to which the charity is exposed. This involves identifying the types of risk the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of reducing the risks. The charity's system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss. The trustees are satisfied that the systems in place minimise their exposure to the major risks.

Financial Review


Results for the year: The total income for the year was £182,887 and expenditure was £153,500 resulting in a surplus for the year of £29,387. The trustees regard this as a satisfactory outcome.

The current year included grant income of £23839, a substantial increase on the previous year's £5583. Income from members also increased, reflecting the higher level of charitable activity during the year.

Reserves: the trustees have adopted a policy that reserves should be equivalent to six months expenditure.

On behalf of the Board

S Wilson
Chair



Date 25/4/2015

Independent Examiner's Report to the Trustees of Birkenhead Community Development Committee

I report on the accounts for the year ended 31st July 2014. set out on pages 4 to 10

Respective Responsibilities of trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention

Basis of the Independent Examiner's 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Carolyn Farthing
Nine Looms
Neston
Cheshire CH64 3SW

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st JULY 2014

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2014 £	FUNDS 2013 £
INCOMING RESOURCES					
a. Incoming resources from charitable activities	2a	141,282	0	141,282	116,874
b. Voluntary incoming resources:	2b	27,261	0	27,261	6,711
c. Income from charitable & ancillary trading	2c	14,280	0	14,280	13,316
d. Income from investments:	2d	65	0	65	54
TOTAL INCOMING RESOURCES		182,887	0	182,887	136,955
RESOURCES EXPENDED					
a. Delivery of Charitable Activities	3a	99,380	0	99,380	81,186
b. Marketing and publicity	3b	318	0	318	231
c. Premises costs	3c	39,827	0	39,827	40,944
d. Administration	3d	7,968	0	7,968	6,491
e. Costs of fundraising and trading	3e	5,994	0	5,994	4,542
f. Governance Costs	3f	13	0	13	15
TOTAL RESOURCES EXPENDED		153,500	0	153,500	133,408
NET INCOMING/OUTGOING RESOURCES		29387	0	29387	3547
BALANCES BROUGHT FORWARD AT 1st AUGUST 2013		35761	0	35761	32214
BALANCES CARRIED FORWARD AT 31st JULY 2014		65148	0	65148	35761

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

BALANCE SHEET AS AT 31st JULY 2014

	Note	2014 £	2013 £
FIXED ASSETS			
Tangible fixed assets	5	44733	47601
CURRENT ASSETS			
Debtors	7	1194	982
Cash at bank & in hand		48538	17733
		<u>49732</u>	<u>18715</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE	8	<u>14431</u>	<u>12905</u>
NET CURRENT ASSETS		<u>35302</u>	<u>5810</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		80035	53411
LIABILITIES: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	8	14887	17650
NET ASSETS		<u>65148</u>	<u>35761</u>
FUNDS			
Unrestricted		65148	35761
Restricted		<u>0</u>	<u>0</u>
		<u>65148</u>	<u>35761</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st July 2014 in accordance with Section 476 of the Companies Act 2006.

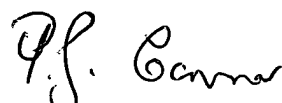
The trustees acknowledge their responsibility for:

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006

(b) preparing financial statements which give a true and fair view of the state of affairs as at the end of each financial year and of its surplus or deficit for each financial year in accordance with Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as they are applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the Board of Trustees on 24th April 2015 and were signed on its behalf by:



P J Connor

The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

NOTES TO THE ACCOUNTS

Year ending 31 JULY 2014

1. Accounting Policies

Accounting convention: the financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources: All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of gifts, donations and grants and is included in the Statement of financial activities when received. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. Subject to this limitation, all revenue grants are recognised when receivable

Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers is not included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Resources expended: expenditure is accounted for on an accruals basis as a liability is incurred. The following specific policies are applied to expenditure:

Where any VAT is incurred and cannot be fully recovered, that VAT is reported as part of the expenditure to which it relates

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly attributed to such an activity and those of an indirect nature necessary to support them.

Governance costs are those which are incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Tangible fixed assets: depreciation is provided at the following rates in order to write each asset off over its estimated useful life:

Sports Equipment - Mats	over 7 years straight line
Sports Equipment - Frames and Belts	5% straight line
Sports Equipment - Apparatus	10% straight Line
Sports Equipment - Beds	20% straight line
Office Equipment	25% straight line
Furniture and Fixtures	20% straight line

Taxation: the charity is exempt from Corporation Tax on its charitable activities

Fund Accounting: funds are accounted for in line with the following principles:

Unrestricted funds can be used at the discretion of the trustees for any of the charity's charitable objects.

Restricted funds can be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Incoming Resources

	Unrestricted funds	Restricted funds	TOTAL 2014	FUNDS 2013
a. Incoming resources from charitable activities				
Fees from members	129,770		129,770	110,605
Membership income	2,085		2,085	1,209
Other operational income	9,428		9,428	5,061
	<u>141,282</u>	<u>0</u>	<u>141,282</u>	<u>116,874</u>
b. Voluntary incoming resources:				
Grants	23,839		23,839	5,583
Fund raising	2,972		2,972	487
Donations	450		450	640
	<u>27,261</u>	<u>0</u>	<u>27,261</u>	<u>6,711</u>
c. Income from charitable & ancillary trading				
Café income	7,788		7,788	5,600
Space rental	6,492		6,492	7,717
	<u>14,280</u>	<u>0</u>	<u>14,280</u>	<u>13,316</u>
d. Income from investments:				
Interest receivable	65	0	65	54
	<u>65</u>	<u>0</u>	<u>65</u>	<u>54</u>
TOTAL INCOMING RESOURCES	<u>182,887</u>	<u>0</u>	<u>182,887</u>	<u>136,955</u>

3. Resources Used

	Unrestricted funds	Restricted funds	TOTAL 2014	FUNDS 2013
a. Delivery of Charitable Activities				
Wages and salaries	75,152	0	75,152	58,383
Sub-contractor payments	3,302	0	3,302	3,211
Purchased goods and services	12,597	0	12,597	11,456
Depreciation of fixed assets	8,329	0	8,329	8,136
	<u>99,380</u>	<u>0</u>	<u>99,380</u>	<u>81,186</u>
b. Marketing and publicity	<u>318</u>	<u>0</u>	<u>318</u>	<u>231</u>
c. Premises costs				
Rent & rates	5,766	0	5,766	5,283
Building Repairs and maintenance	17,009	0	17,009	17,197
Heat, light & power	13,890	0	13,890	16,021
Other building costs	3,162	0	3,162	2,443
	<u>39,827</u>	<u>0</u>	<u>39,827</u>	<u>40,944</u>
d. Administration				
Printing, stationery & telephone	1,042	0	1,042	1,506
IT costs	267	0	267	0
Insurance	4,756	0	4,756	4,632
Depreciation of fixed assets	569	0	569	173
Other administrative expenses	1,335	0	1,335	180
	<u>7,968</u>	<u>0</u>	<u>7,968</u>	<u>6,491</u>
e. Costs of fundraising and trading	<u>5,994</u>	<u>0</u>	<u>5,994</u>	<u>4,542</u>
f. Governance Costs	<u>13</u>	<u>0</u>	<u>13</u>	<u>15</u>
TOTAL RESOURCES USED	<u>153,500</u>	<u>0</u>	<u>153,500</u>	<u>133,408</u>

4. Staff Costs

Wages & salaries	74,095	57,958
Social Security costs	1,057	425
Pension costs	0	0
	<u>75,152</u>	<u>58,383</u>

5. Fixed Assets

Tangible fixed assets:

	Frames & Belts	Gym Apparatus	Mats	Beds	Office Equipment	Furniture & Fittings	Total
Gross book value at 1st August 2013	10830	28863	24328	13250	2711	1078	81060
additions during year	0	5769	0	0	260	0	6029
disposals	0	0	0	0	0	0	0
Gross book value at 31st July 2013	10830	34633	24328	13250	2971	1078	87089
Depreciation at 1st August 2013	3228	9005	10008	10654	208	355	33459
charge for the year	541	3228	3418	925	569	216	8897
disposals	0	0	0	0	0	0	0
Depreciation at 31st July 2014	3770	12234	13426	11579	776	571	42356
Net book value at 31st July 2014	7060	22399	10902	1671	2194	507	44733
Net book value at 31st July 2013	7601	19858	14320	2596	2503	723	47601

6. Analysis of Net Assets by Fund

	Unrestricted funds	Restricted funds	TOTAL 2014
Fixed Assets	44,733	0	44,733
Current Assets	49,732	0	49,732
Current Liabilities	-14,431	0	-14,431
Liabilities falling due after more than one year	-14,887	0	-14,887
Fund Balance	<u>65,148</u>	<u>0</u>	<u>65,148</u>

7. Debtors

	2014	2013
Other debtors	1,194	982
Prepayments	<u>0</u>	<u>0</u>
	<u>1,194</u>	<u>982</u>

8. Liabilities

Amounts falling due within one year:		
Accruals	9,000	8,536
Deferred Grants	2,763	2,763
Creditors for goods & services	<u>2,668</u>	<u>1,606</u>
	<u>14,431</u>	<u>12,905</u>
Amounts falling due after one year		
Deferred Grants	<u>14,887</u>	<u>17,650</u>