

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 July 2022**  
**for**  
**BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

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## **BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

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**Year ending 31 July 2022**

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## **BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

### **Report of the Trustees**

**Year ending 31 July 2022**

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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 31 July 2022. The trustees have adopted the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK.

#### **Reference and Administrative Details**

Registered company number: 07543095

Registered charity number: 1156333

Registered office: Drill Sports Centre  
Grange Road West  
Wirral, Merseyside  
CH43 4XE

Trustees: Andrew McGinn resigned 24 June 2022  
Simon Frost resigned 30 June 2022  
Jennifer McCrindle resigned 2 April 2022  
Sarah Madge appointed 2 May 2022  
Dr Catherine Page appointed 24 June 2022  
Carl Sinnott appointed 24 June 2022  
Claire Davies appointed 24 June 2022

#### **Independent Examiner:**

MAR Kilshaw Limited, 99 Stanley Road Bootle L20 7DA

#### **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 ending 31 July 2022

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#### 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 over the past year and in some areas we continue to operate at near capacity. The partnership with Autism Together continues to provide sessions for their members - these sessions are therapeutic as well as enjoyable for those participating. We have again made some small additions to our facilities during the year so that we are better able to meet the needs of all users, whatever their skill level.

Post year end, the premises managed by Birkenhead Community Development Committee have been shared with Wirral Gymnastics Club. The directors are optimistic that there are many benefits to BCDC from the facilities and running costs being shared with a highly established and successful local club which will further the aims of the charity in offering more classes and a greater range of activities to ensure healthy recreation in sport and leisure is promoted to all.

#### 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:	<u>£</u>		<u>£</u>
The total income for the year was	143,790	2021:	143,982
Resulting in a surplus for the year of	(38,596) (Deficit)	2021:	15,616

The deficit relates to a decrease in grant funding for the year which was not fully offset by the increase in activity levels during the year following the imposed closures owing to the response to Covid-19.

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

C Davies  
18/05/2023 07:28:58

*Claire Davies*

Claire Davies  
Director and Trustee

Date 18/05/2023

# **BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

## **Statement of financial activities**

For the year ending 31 July 2022

		Unrestricted funds £	Restricted funds £	TOTAL FUNDS 2022 £	2021 £
	Note				
<b>INCOME</b>					
a. Income from charitable activities	2a	136,513	0	136,513	77,309
b. Voluntary income:	2b	0	0	0	63,991
c. Income from charitable & ancillary trading	2c	3,177	0	3,177	2,682
d. Income from investments:	2d	0	0	0	0
e. Income from sales of fixed assets	2e	4,100	0	4,100	0
		0	0	0	0
<b>TOTAL INCOME</b>		<b>143,790</b>	<b>0</b>	<b>143,790</b>	<b>143,982</b>
<b>EXPENDITURE</b>					
a. Delivery of Charitable Activities	3a	128,834	0	128,834	105,813
b. Marketing and publicity	3b	0	0	0	234
c. Premises costs	3c	40,382	0	40,382	12,171
d. Administration	3d	11,216	0	11,216	9,026
e. Costs of fundraising and trading	3e	4	0	4	276
f. Governance Costs	3f	1,950	0	1,950	846
<b>TOTAL EXPENDITURE</b>		<b>182,386</b>	<b>0</b>	<b>182,386</b>	<b>128,366</b>
<b>NET INCOMING / OUTGOING RESOURCES</b>		<b>(38,596)</b>	<b>0</b>	<b>(38,596)</b>	<b>15,616</b>
<b>BALANCE BROUGHT FORWARD AT 1st AUGUST 2021</b>		<b>78,372</b>	<b>0</b>	<b>78,372</b>	<b>62,756</b>
<b>BALANCE CARRIED FORWARD AT 31 JULY 2022</b>		<b>39,776</b>	<b>0</b>	<b>39,776</b>	<b>78,372</b>

**BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

## Balance sheet

As at 31 July 2022

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	21,998	25,096
<b>CURRENT ASSETS</b>			
Debtors	7	6,459	5,972
Cash at bank & in hand		22,502	56,896
		<u>28,961</u>	<u>62,868</u>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	<u>11,183</u>	<u>9,592</u>
<b>NET CURRENT ASSETS</b>		<u>17,778</u>	<u>53,276</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>39,776</u>	<u>78,372</u>
<b>NET ASSETS</b>		<u><u>39,776</u></u>	<u><u>78,372</u></u>
<b>FUNDS</b>			
Unrestricted		39,776	78,372
Restricted		0	0
		<u><u>39,776</u></u>	<u><u>78,372</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 July 2022 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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

C Davies  
18/05/2023 07:28:58

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

Claire Davies

Claire Davies

The notes form part of these financial statements.

## BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

### Notes to the accounts

For the year ending 31 July 2022

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#### 1. Accounting Policies

**Basis of preparation of financial statements:** The financial statements of the Charity are prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The accounts are prepared under the historical cost convention.

**Income:** All income 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 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.

**Expenditure:** 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.

**BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

Notes to the accounts

For the year ending 31 July 2022

**2. Income**

	Unrestricted funds £	Restricted funds £	TOTAL FUNDS	
			2022 £	2021 £
<b>a. Income from charitable activities</b>				
Fees from members	128,255	0	128,255	75,037
Membership income	334	0	334	127
Other operational income	7,924	0	7,924	2,145
	<b>136,513</b>	<b>0</b>	<b>136,513</b>	<b>77,309</b>
<b>b. Voluntary income:</b>				
Grants	0	0	0	63,971
Fund raising	0	0	0	20
Donations	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,991</b>
<b>c. Income from charitable &amp; ancillary trading</b>				
Café income	1,017	0	1,017	352
Space rental	2,160	0	2,160	2,330
	<b>3,177</b>	<b>0</b>	<b>3,177</b>	<b>2,682</b>
<b>d. Income from investments:</b>				
Interest receivable	0	0	0	0
<b>e. Income from sales of fixed assets</b>				
Surplus on sale of assets	4,100	0	4,100	0
<b>TOTAL INCOME</b>	<b>143,790</b>	<b>0</b>	<b>143,790</b>	<b>143,982</b>



# **BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

Notes to the accounts

For the year ending 31 July 2022

## **3. Expenditure**

	Unrestricted funds £	Restricted funds £	TOTAL FUNDS 2022 £	2021 £
<b>a. Delivery of Charitable Activities</b>				
Wages and salaries	87,077	0	87,077	78,672
Sub-contractor payments	1,047	0	1,047	0
Purchased goods and services	25,863	0	25,863	8,049
Depreciation of fixed assets	14,847	0	14,847	19,092
	<b>128,834</b>	<b>0</b>	<b>128,834</b>	<b>105,813</b>
<b>b. Marketing and publicity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234</b>
<b>c. Premises costs</b>				
Rent & rates	0	0	0	1,457
Building Repairs and maintenance	1,960	0	1,960	0
Heat, light & power	31,835	0	31,835	6,896
Other building costs	6,587	0	6,587	3,818
	<b>40,382</b>	<b>0</b>	<b>40,382</b>	<b>12,171</b>
<b>d. Administration</b>				
Printing, stationery & telephone	1,036	0	1,036	1,781
IT costs	355	0	355	0
Insurance	7,138	0	7,138	6,959
Other administrative expenses	2,687	0	2,687	286
	<b>11,216</b>	<b>0</b>	<b>11,216</b>	<b>9,026</b>
<b>e. Costs of fundraising and trading</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>276</b>
<b>f. Governance Costs</b>	<b>1,950</b>	<b>0</b>	<b>1,950</b>	<b>846</b>
<b>TOTAL EXPENDITURE</b>	<b>182,386</b>	<b>0</b>	<b>182,386</b>	<b>128,366</b>

## **4. Staff Costs**

	2022 £	2021 £
Wages & salaries	87,077	75,396
Social Security costs	0	1,128
Pension costs	0	2,148
	<b>87,077</b>	<b>78,672</b>

# BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

## Notes to the accounts

For the year ending 31 July 2022

### 5. Fixed Assets

#### Tangible fixed assets:

	Frames & Belts £	Gym Apparatus £	Mats £	Beds £	Office Eqpmt, Furniture & Fittings £	Total £
Gross book value at 1st August 2021	10,830	75,112	53,530	24,322	15,564	179,358
additions during year	0	5,814	0	5,932	0	11,746
disposals	0	0	0	0	0	0
Gross book value at 31 July 2022	10,830	80,926	53,530	30,254	15,564	191,104
Depreciation at 1st August 2021	7,582	58,589	48,589	24,322	15,180	154,262
charge for the year	541	8,502	4,521	1,185	95	14,844
disposals	0	0	0	0	0	0
Depreciation at 31 July 2022	8,123	67,091	53,110	25,507	15,275	169,106
Net book value at 31 July 2022	2,707	13,835	420	4,747	289	21,998
Net book value at 31 July 2021	3,248	16,523	4,941	0	384	25,096

### 6. Analysis of Net Assets by Fund

	Unrestricted funds £	Restricted funds £	TOTAL 2022 £
Fixed Assets	21,998	0	21,998
Current Assets	28,961	0	28,961
Current Liabilities	(11,183)	0	(11,183)
Fund Balance	39,776	0	39,776

### 7. Debtors

	2022 £	2021 £
Other debtors	0	0
Prepayments	6,459	5,972
	6,459	5,972

### 8. Liabilities

	2022 £	2021 £
Amounts falling due within one year:		
Accruals	6,800	5,750
Creditors for goods & services	4,383	3,842
	11,183	9,592