

THE CARRBRIDGE CENTRE LTD

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST AUGUST 2019**

Company Number: 09187659

Charity Number: 1169326

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THE CARRBRIDGE CENTRE LTD
CHAIR'S ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2019

All of the achievements over the last year have been down to the commitment and hard work of the community, staff and volunteers to create positive change in the Woodchurch Estate. I am extremely pleased with the progression that the #webb1fusion approach has made in all areas and now stretching to various sites across the estate. We as the Board will continue to support the development of the projects, and look forward to the positive changes that will happen in 2020.

I personally would like to say a huge thank you and massive congratulations to all who have invested and given their vision, time, passion and effort in giving the Woodchurch community more and better opportunities to engage with each other, enjoy and thrive and to work together for a more positive future.

As with most small charities, funding is always a concern and we are no different, although our work and commitment can be evidenced, this does not fund even our basic running costs. It is important that we address this problem in the years to come.

A big thank you to staff and volunteers for all their hard work and dedication.


.....
L Reith
Chair

THE CARRBRIDGE CENTRE LTD

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2019

The Trustees are pleased to present their annual report for the year ended 31st August 2019.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

OBJECTIVES AND ACTIVITIES:

- Create opportunities in a supportive environment to allow local people access to IT equipment and the internet.
- Provide a venue where people can learn and be trained that is friendly, welcoming, accessible and affordable.
- Provide local, cost effective resources and facilities that will offer a range of services created to meet local need whilst improving people's quality of life.
- Provide a range of services through training, information, advice and guidance that will tackle key issues that will tackle the local communities' high levels of deprivation.
- Be integral in the development of community cohesion and organisation cooperation with the view to maximise resources and minimise waste.
- Develop a sense of well-being within the communities in which we work through the development of programmes that build the capacity of local people and create new and exciting opportunities for those most excluded.
- Identify and work in partnership with other like-minded organisations for the betterment of our communities through a range of collaborative operations.
- Provide services that will address key health issues related to the Wirral's Joint Needs Assessment (JNSA) in a way that will engage local people.

ACHIEVEMENTS AND PERFORMANCE

2018/19 resulted in the hard work of staff, volunteers and Board members, showing what can be achieved through commitment and hard work.

Walk in and Meetings

General staff, volunteers, Board members and people using the centre for a meeting cup of tea and chat with staff. Regular support groups and organisations using the centre include: Sky TV, Involve Northwest, Parents and Carers Wirral, #webb1fusion and Pemberton Organic Planters.

Health

Anyone attending any health-related activities such as: Smoking cessation, Well-being, Slimming World, #webb1angels Community Netball, Parent Fitness sessions accompanied by child play, Five Weeks Healthy Food on a Budget sessions with Well on Wirral and Social Supermarket healthy food awareness sample sessions.

Courses

Any activity run over a number of weeks such as: Youth Connect 5, Strengthening Families Strengthen Communities (13weeks), ACES, Food Hygiene and Paediatric First Aid.

Children & Youth

Significant development in youth and community projects and Stay 'n' Play and family groups. Due to adjusting the original funding from Children in Need, the youth club has developed running consistently with #webb1youthie, running 2 sessions for 8 – 12 years old, 2 nights a week and fusing with HYPE Merseyside on another session plus free mini bus to The Hive. The holiday programmes have been a great success, running 3 days per week and ensuring that all schoolchildren are fed during the holiday periods. Family trips to Gulliver's World, Llandudno, Blackpool and a pantomime with Fender Brothers and Sisters Youth Club.

Quality of Life

These are activities designed and developed to improve people's social skills, helping them develop purpose and reasons to feel good about what can be achieved. Such activities consist of: Social Breakfasts Wellness Mondays, Happy Harmonies with Mind on Music, Community Bingo, Lunch Club, Samba Drumming and Social Supermarket. These support the set-up and funding of Community Allotments, Retro Gaming Club and Wargaming Club.

Employment

Although Woodchurch does not show as having significant levels of high unemployment, we continue to run employment initiatives to help those who need it. We now have DWP outreach at the Carrbridge Centre/Hoole Road Hub, regular visits from Involve Northwest, Connect US and Reach Out and other employment initiatives. Since moving to the Hoole Road Hub, we currently have Benefits Tribunal support.

Events

Events that have been organised or run using the centre as a venue that is both affordable and accessible. Events held in the year: Christmas Fayres/Grotto, Easter family activity days, Summer Police, Dogs Trust, Woodchurch Summer Ball, Easter event, Community Wellbeing event, Community Mental Health awareness day, Anti-Social Action day, 2 x Wirral Nepalese Group celebrations, arts and craft, 12 Love Woodchurch events, fun days and Deaf and Vision support. WBC. LIPA Community Pantomime raising issues to local councillors.

Parties and Private functions

Rentals for use of the centre for private parties have decreased this year. In 2018/19 our footfall numbers increased significantly from 11,602 in 2017/18 to 18,604, a 60.4% increase from year before. This can partly be due to increased funding for youth projects and expansion of Social Supermarket to the Hoole Road Hub in June 2019.

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	2017/18	2018/19	Hub 2018/19
September 2018	449	1,043	-
October 2018	608	967	-
November 2018	574	814	-
December 2018	479	1,041	-
January 2019	740	976	-
February 2019	751	1,580	-
March 2019	795	1,464	-
April 2019	1,016	1,918	-
May 2019	986	2,026	-
June 2019	931	1,648	339
July 2019	1,558	1,521	732
August 2019	2,715	1,920	615
Total	11,602	16,918	1,686

Helping us achieve this success is due to the staff, 18 regular volunteers and Board members; not forgetting our partners: Creating Careers, Magenta Housing, Wirral West Constituency Panel, Life Long Learning, Leasowe Development Trust, BoBs Place, HYPE, Fareshare, Paulstech, Wirral Warhammer club, Tai Chi, Popcats Music Time and Slimming World.

Wirral Wide Groups: Involve Northwest, Community Action Wirral Chamber of Commerce, Communities of Practice, Community Voice, Creating Careers, Parents and Carers Participation Wirral, 3d Training UK, Wirral Hair Therapy, The Hive, Mind on Music, AJ and Friends, Feeding Birkenhead supporting Wirral, Community Matters—Early Help, Households into Work, Enterprise Learning Plus, Paws in Need Wirral and Dogs Trust.

Current Funders

Magenta Community Fund, Children in Need, Police Commissioners Fund, School of Social Entrepreneurs Trade Up, Local community Business and West Wirral Community Chest.

'Woodchurch Estate Bouncing Back' was established in 2019, bringing community groups and organisations together throughout Woodchurch for the benefit of its residents who understand the issues that affect them most and the sustainable solutions to them.

Throughout the years there have been many initiatives nationally and locally from Big Society to Partnership Working, subsidiarity to neighbourhood working, all with the aim of improving society from the ground up. Webb1fusion is our attempt at making this happen to improve services, reduce duplication, improve communication, add value and become more effective and efficient.

Regeneration of Hoole Road Hub and Pemberton Road Community Allotments opened up community space that was not being utilised for the community under the banner support of Webb1fusion. Pemberton Organic Planters, after the hard graft of creating the space as safe and a pleasant place for the community to get active, are forming their own group to work with Webb1fusion.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2019

Hoole Road Hub is now used as the Social Supermarket, open from 1 day to 4 days a week with agency involvement to support the community using intercepted foodstock from Fareshare to engage the community and understand the needs of the community in the process of creating the Community Cafe.

Summer Programme funders: Children in Need (CIN) and Community fundraising: Community Space, 2 x 4hrs Activity days 6 x weeks, 2 youth workers event days and trip to Gulliver's world, #webb1Meals offered to all schoolchildren, meals 5 days a week, 3 activity days per week.

Youth provision - for 8 to 12 year olds at term time and holidays.

Family and parent support through stay 'n' play and training with Creating Careers.

Elderly support: Pemberton Organic Gardens, garden work with Flourish at Ford Way, Creating Careers—parenting programmes: Involve Connect Us link support. DWP outreach, Households into Work support, advice and guidance.

Half term Programmes: Funders: Children in Need (CIN), Police Property Act: Community Space, 3 x 3hrs Activity days, including Wellbeing and Health activity day, Festival of Hallow 2, Halloween Treasure Hunt, Anti-Social Action day, Children In Need Disco Nights Glow Disco, Bonfire Night, free breakfast and meals offered to ALL school children 4 days a week. OVO Art Muriel design, Wirral Borough of Culture trip to Blackpool Lights, Stay 'n' Play Halloween Party. Pemberton Organic Planters Arts and Garden Work, Flourish at Ford way Garden Play, Creating Careers and parenting programmes.

Social Breakfast: Funders: Fareshare, ASDA community: Community Space, breakfast and beverages, Social Supermarket, Wirral Hair Therapy, Paulstech, Involve Northwest link support, Creating Careers—parenting programmes, 3d Training UK.

FINANCIAL REVIEW

Total income in the year was £87,050 (2018: £53,687) of which £41,378 (2018: £26,683), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £100,419 (2018: £71,665) leaving a deficit for the year of £13,369 (2018: deficit £17,978)

At 31st August 2019, the charitable company's reserves stood at £35,804 (2018: £49,173) of which £35,364 (2018: £28,289) represented restricted funds.

Risk Management

The Trustees conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures continue to be established to mitigate the risks the charity faces.

Like most charities, the biggest risk to the organisation is the lack of funds. Every effort has been made to secure funds for the coming years but we fully accept that if it is to survive well into the future, continue to carry out its work for the benefit of the community, it needs to be self-sustainable.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Risk assessments are made for all activities undertaken,

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and appropriate advice sought. Procedures have been established to ensure compliance with health and safety legislation for staff, volunteers and visitors to the centre. Further, regular reviews are conducted of the charity's operations and activities to ensure any potential problems are identified as early as possible and addressed.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year, the unrestricted funds totalled £440. The charitable company requires £1,587 for redundancy provision and £16,529 for three months' running costs (total £18,116). The Trustees plan to build up the unrestricted reserves but, in the event of any shortfall, are able to access Woodchurch Community Centre – Joint Management Committee funds to support centre running costs.

PLANS FOR FUTURE PERIODS

The year 2020 is the year of “**Vision and Strengthening Foundations**”, started in the previous year. 2018/19 saw the Carrbridge Centre expand rapidly to open up the Social Supermarket in Hoole Road and also to support the Pemberton Planters to regenerate the community gardens in Pemberton Road. With the expansion and creation of extra “Community Space”, we have seen an influx of volunteers and renewed enthusiasm for projects and providing the community with positive activities and engagement possibilities, as well as addressing some of the needs presented by the community.

This has had an impact on the resources and structures of The Carrbridge Centre. Fortunately the Board were able to secure funding from Magenta Communities for core costs to support the extra resources needed raising the Operations Manager position to a full-time post, plus further funding from Burbo Bank will enable the youth programme to continue through the year.

In 2020 – The Carrbridge Centre will aim to:

- Secure consistent 3 year funding for core costs: including operations management, youth provision, volunteer development, community engagement and family support.
- Strengthen the Board, develop 5 year Business Plan 2020 – 2025 and develop website.
- Create the Community Café on Hoole Road, to compliment the Social Supermarket and provide the community with a community space they can feel a sense of ownership, engage with and have community staff enabled to sign-post to activities, help and support.
- Develop capacity in staff and volunteers through training and implementing policy, procedure and structure across all 3 #webb1fusion sites for staff and volunteers, with an aim towards achieving a recognised standard.
- Strengthen community cohesion and partnerships with other groups and decision makers across the estate, constituency and Wirral to continue the “fusion” of inter-agency approach to working with community.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2019

Building on last year's success of doing and expanding, The Carrbridge Centre will be looking to consolidate on the work already committed to and to ensure that the funding, capacity and structure is in place whilst developing and delivering services together with our partners in ways that will make best use of resources and facilities for the benefit of those living, working and visiting the Woodchurch Estate. This we hope, will be achieved through the newly formed #WEBB1FUSION branding for projects across the whole of the Woodchurch Estate and to strengthen partnerships and formation of new community-led groups.

On 23rd March 2020 the Trustees took the following decisions due to the Covid-19 virus. The Carrbridge Centre was closed and only operating from the Hoole Road site for emergency food provision. All social activities such as youth clubs, community groups, training, events, breakfasts, lunches and the community café have therefore ceased, meaning lost income from admissions and rentals. To support the centre's running costs, funds from Woodchurch Community Centre – Joint Management Committee will be accessed and more importantly, our funding received is allocated to youth provision specifically at the Carrbridge Centre, so we're currently negotiating with funders to extend funding for when we can re-open the centre. The majority of staff were furloughed from 27th March 2020, except for the Centre Manager (reduced hours) and one further staff member who was offered redundancy from 19th April 2020, which they accepted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 22nd August 2014 (company number 09187659) and registered as a charity (charity number 1169326) on 23rd September 2016.

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 7th August 2014.

Recruitment and Appointment of Management Committee

The Directors of the charitable company are also charity Trustees for the purposes of charity law and under the company's Articles are known as The Trustees. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

During the year its purpose is to run a viable community centre that will serve not only local residents of Woodchurch but also its surrounding neighbourhoods and constituencies across the Wirral.

The main aim of the organisation is to assist in the alleviation of the high levels of multi-deprivation that exist locally. Tackling issues around education, employment, training, advice, guidance, support and health, the organisation intends to use the centre in a way that will not only generate money for the area and be self-sustainable but help address such issues.

Management Committee Meetings

The charitable company's Board meet every 2 months to discuss recent financial performance, decide upon proposed changes to operations and plan future activities. Day to day responsibility for the running of the centre and its activities is delegated to the Operations Manager who reports to the Board.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2019

Trustee Induction and Training

Most Trustees are already familiar with the work of the charity through attendance at open days and involvement in the activities run at the charity's premises. 'Trustee Update/Induction Days' will take place on a regular basis, usually every year so that all Trustees are kept aware of their role and responsibilities. Any major changes in the intervening periods are communicated to them at the scheduled bi-monthly meetings of the Board.

New Trustees are supplied with a copy of the charity's Memorandum and Articles of Association, the latest available financial statements and minutes of recent Board meetings. They are also advised to visit the Charities Commission website to ensure they are fully aware of what their respective rights and responsibilities are.

The charity is in the process of putting a 'Welcome Pack' together, so that all the relevant fact sheets are available in one easy to understand pack.

Inductions are then followed up by experienced members of the Board to ensure new inductees understand the information provided and answer any questions that remain.


REFERENCE AND ADMINISTRATIVE DETAILS

NAME:	The Carrbridge Centre Ltd.	
COMPANY NUMBER:	09187659	
CHARITY NUMBER:	1169326	
REGISTERED OFFICE:	Carr Bridge Centre Carr Bridge Road, Wirral, Merseyside, United Kingdom CH49 8EU	
TRUSTEES:	L Akwei-Howe	(Appointed 11 th March 2019)
	D Bevington	
	A Gillard	(Appointed 17 th December 2019)
	F Harrison	(Appointed 1 st September 2018)
		(Resigned 10 th December 2018)
	S Jones	(Resigned 17 th December 2019)
	M McAdam	
	D McGregor	
	A Mellor	(Appointed 17 th December 2019)
	L Reith (Chair)	
	R Sheriff	(Resigned 17 th December 2019)
COMPANY SECRETARY:	R Sheriff	(Resigned 14 th October 2019)
	A Gillard	(Appointed 17 th December 2019)
INDEPENDENT EXAMINER:	Graham Wright BA (Hons) FCA DChA C/O LCVS 151 Dale Street, Liverpool, L2 2AH	

THE CARRBRIDGE CENTRE LTD
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST AUGUST 2019

BANKERS: Barclays Bank PLC
182 – 184 Grange Road,
Birkenhead,
Merseyside
CH41 6EA

On behalf of the Board:


.....
L Reith
Trustee

Date: 26TH MAY 2020

THE CARRBRIDGE CENTRE LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES


Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

ON BEHALF OF THE BOARD:


.....
L Reith
Trustee

Carr Bridge Centre
Carr Bridge Road
Wirral, Merseyside
United Kingdom
CH49 8EU

Date: 26TH May 2020

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CARRBRIDGE CENTRE LTD**

I report on the accounts of the charitable company for the year ended 31st August 2019, which are set out on pages 13 to 23.

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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 needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement 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 section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting 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.

Name: **Mr. Graham Wright** 
Relevant professional qualification or body: **FCA DChA**
Address: **c/o LCVS, 151 Dale Street, Liverpool, L2 2AH**

Dated:*2nd June 2020*.....

THE CARRBRIDGE CENTRE LTD
STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
FOR THE YEAR ENDED 31ST AUGUST 2019

	Notes	Unrestricted Funds 2019	Restricted Funds 2019	Total 2019	Total 2018
		£	£	£	£
Income and endowments from					
Donations and legacies	3a	3,386	-	3,386	2,567
Charitable activities	3b	21,429	41,378	62,807	33,531
Other trading activities	3c	20,857	-	20,857	17,589
Total income		45,672	41,378	87,050	53,687
Expenditure on					
Charitable activities	4	66,116	34,303	100,419	71,665
Total expenditure		66,116	34,303	100,419	71,665
Net (expenditure)/income, net movement in funds		(20,444)	7,075	(13,369)	(17,978)
Total funds brought forward	9, 10	20,884	28,289	49,173	67,151
Total funds carried forward	8-10	440	35,364	35,804	49,173

The notes on pages 15 to 23 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

THE CARRBRIDGE CENTRE LTD
BALANCE SHEET AS AT 31ST AUGUST 2019

Company No 09187659

	Notes	31 st August 2019		31 st August 2018	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		3,160		1,639
Current assets					
Debtors	6	-		4,674	
Cash at bank and in hand		33,407		43,541	
		-----		-----	
		33,407		48,215	
Current liabilities					
Creditors: amounts falling due within one year	7	(763)		(681)	
		-----		-----	
Net current assets			32,644		47,534
			-----		-----
Total assets less current liabilities			35,804		49,173
			=====		=====
Funds:					
<i>Unrestricted funds</i>	8, 9		440		20,884
<i>Restricted funds</i>	8, 10		35,364		28,289
			-----		-----
			35,804		49,173
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

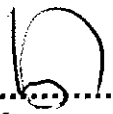
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 26TH MAY 2020.



L Reith
 Trustee

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future now the decision has been made by the Trustees to support the centre's running costs by using funds from Woodchurch Community Centre – Joint Management Committee. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising events and room hire and is recognised when the amount is certain.

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure of £200 and above is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	33% per annum reducing balance basis
Fixture and Fittings	20% per annum reducing balance basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total	Total
	2019	2019	2019	2018
	£	£	£	£
a. Donation and legacies				
Donations	3,386	-	3,386	1,767
General grants	-	-	-	800
	-----	-----	-----	-----
	3,386	-	3,386	2,567
	=====	=====	=====	=====

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
b. Charitable activities				
Big Lottery Fund Grant	-	-	-	9,975
Children in Need	-	6,978	6,978	2,990
Feeding Birkenhead Fund	-	1,400	1,400	-
Magenta Community Funding	-	25,000	25,000	-
Magenta Living	-	-	-	10,000
Police Property Act	-	2,500	2,500	-
School for Social Entrepreneurs	-	2,000	2,000	-
Supermarket income	21,429	-	21,429	9,887
Training income	-	-	-	34
Wirral West Constituency Committee	-	3,500	3,500	645
	-----	-----	-----	-----
	21,429	41,378	62,807	33,531
	=====	=====	=====	=====

	£	£	£	£
c. Other trading activities				
Fundraising	2,623	-	2,623	3,987
Room Hire	18,234	-	18,234	13,602
	-----	-----	-----	-----
	20,857	-	20,857	17,589
	=====	=====	=====	=====

4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2019 £	Total 2018 £
To provide facilities in the interest of social welfare for recreation and leisure time for the Woodchurch area	79,454	20,965	100,419	71,665
	=====	=====	=====	=====

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

a. Analysed as follows:

	2019	2018
<i>Direct charitable expenditure:</i>	£	£
Staff salary costs	44,645	30,997
Pension	476	171
Sessional staff	2,256	4,440
Running costs	7,738	7,351
Equipment	2,989	2,447
Resources and activities	8,339	4,180
Trips	5,340	1,038
Food pallets	7,671	5,002
DBS fees	-	70
Room hire	-	2,925
	79,454	58,621
<i>Support & Governance costs:</i>	£	£
Staff salary costs	12,369	4,272
Office costs	2,950	3,340
Insurance	1,156	1,136
Training	141	367
Travel expenses	-	291
Sundry expenses	1,643	747
Memberships	244	217
Advertising and marketing	185	653
Loss on disposal of fixed asset	-	204
Professional fees	150	-
Payroll Fees	475	429
Accountancy	625	625
Depreciation	1,027	763
	20,965	13,044
Total expenditure on charitable activities	100,419	71,665

£34,303 (2018: £21,264) of the above expenditure relates to restricted funding.

b. Staff Costs

	2019	2018
	£	£
Gross wages and salaries	57,014	35,269
Pension	476	171
	57,490	35,440

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

c. Particulars of employees:

The average number of full time equivalent employees during the year was as follows:

	2019	2018
Charitable activities	3	2
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

5. Tangible fixed assets

	Computer Equipment	Fixture and Fittings	Total
Cost	£	£	£
Balance as at 1 st September 2018	7,231	227	7,458
Additions during the year	-	2,548	2,548
	-----	-----	-----
Balance at 31 st August 2019	7,231	2,775	10,006
	-----	-----	-----
Accumulated Depreciation			
Balance as at 1 st September 2018	5,774	45	5,819
Charge for the year	481	546	1,027
	-----	-----	-----
Balance at 31 st August 2019	6,255	591	6,846
	-----	-----	-----
Net Book Value at 31st August 2019	976	2,184	3,160
	=====	=====	=====
Net Book Value at 31 st August 2018	1,457	182	1,639
	=====	=====	=====

6. Debtors:

	2019	2018
	£	£
Prepayments	-	4,674
	=====	=====

7. Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals	763	681
	=====	=====

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

8. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	1,137	(697)	440
	-----	-----	-----
Restricted Funds:			
Big Lottery Fund Grant	576	-	576
Children in Need	431	390	821
Feeding Birkenhead Fund	181	-	181
Magenta Community Funding	-	15,024	15,024
Police Property Act	500	-	500
Wirral West Constituency Committee	-	2,414	2,414
Woodchurch Community Centre - Joint Management Committee	335	15,513	15,848
	-----	-----	-----
	2,023	33,341	35,364
	-----	-----	-----
	3,160	32,644	35,804
	=====	=====	=====

9. Unrestricted Funds

		<u>Movements in the Year</u>		
	Resources at beginning of year	Income	Expenditure	Resources at end of year
	£	£	£	£
General Fund	20,884	45,672	(66,116)	440
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

10. Restricted Funds

	Resources at beginning of year £	Movements in the Year		Resources at end of year £
		Income £	Expenditure £	
Big Lottery Fund Grant	2,686	-	(2,110)	576
Children in Need	2,990	6,978	(9,147)	821
Feeding Birkenhead Fund	-	1,400	(1,219)	181
Magenta Community Funding	-	25,000	(9,976)	15,024
Magenta Living	5,000	-	(5,000)	-
Police Property Act	-	2,500	(2,000)	500
School for Social Entrepreneurs	-	2,000	(2,000)	-
Wirral West Constituency Committee	418	3,500	(1,504)	2,414
Woodchurch Community Centre - Joint Management Committee	17,195	-	(1,347)	15,848
	<u>28,289</u>	<u>41,378</u>	<u>(34,303)</u>	<u>35,364</u>

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes:

Big Lottery Fund Grant - Contribution towards evening youth club activities 2 nights a week.

Children In Need - Contribution towards children holiday activities.

Feeding Birkenhead Fund - Contribution towards school holiday meals.

Magenta Community Funding - Contribution towards activities.

Magenta Living - Contribution towards improving the grounds of the centre.

Police Property Act - Contribution towards 'Work with Families' project.

School for Social Entrepreneurs - Contribution towards 'Social Supermarket' project.

Wirral West Constituency Committee - Contribution towards 'Community outdoor Spaces' project and 'Webb1fusion' project.

THE CARRBRIDGE CENTRE LTD
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2019

Woodchurch Community Centre - Joint Management Committee – Funds transferred from the old charity Woodchurch Community Centre for centre running costs.

11. Operating Lease Commitments

There were no financial commitments as at 31st August 2019 (2018: nil)

12. Contingent Liabilities

There were no contingent liabilities as at 31st August 2019 (2018: nil)

13. Related Parties

There were no related party transactions during the year ended 31st August 2019 (2018: none)

14. Guarantees

As at 31st August 2019, 8 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £80 (2018: 6 members £60).

15. Post Balance Sheet Event

On 23rd March 2020, the Trustees approved the use of funds from Woodchurch Community Centre – Joint Management Committee to support centre running costs.