

# **THE CARRBRIDGE CENTRE LTD**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> AUGUST 2020**

**Company Number: 09187659**

**Charity Number: 1169326**

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**THE CARRBRIDGE CENTRE LTD**  
**CHAIR'S ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**


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I am sure we are in the same boat as many charities in the community sector. After a good start to the financial year developing in a very positive way, we were hit by the most extraordinary event in our lifetimes. The pandemic turned our organisation on its head; and I am personally so proud of our team, who coped with the tide of change and not let it overwhelm them.

We had to completely change direction and curtail many planned activities and concentrate on the considerable needs of our local community. New forms of funding presented themselves and the team responded magnificently, enabling us to support our local community in a time of great need.

Unfortunately our community centre had to close and some staff put on furlough but we are sure that after a period of readjustment, which is inevitable after such seismic events, when things return to some form of normality, that we will be stronger and even more embedded in our local community.

I wish to thank Matt and the team for their sterling efforts in very difficult times.



.....  
**L Reith**  
Chair

## **THE CARRBRIDGE CENTRE LTD**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

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The Trustees are pleased to present their annual report for the year ended 31<sup>st</sup> August 2020.

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 1<sup>st</sup> 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**

A really difficult report this year from the last annual report : positive development and expansion for the first quarter of the year then into the Pandemic with uncertainty about how the organisation and community were going to react to the Pandemic.

In March we were forced to close the centre and prioritised all efforts to the Hoole Road Hub, the food effort and the social supermarket. Very quickly we found ourselves as the point of initial contact for the Woodchurch community in need of support and linking in with the Wirral wide food and emergency support effort, were collecting and distributing food to households and supporting families which continued right through the pandemic. For the rest of the year the Pandemic directed all work, funding and support through the year.

Though severely restriction in the final quarter we were able to work with 25 volunteers at the hub working between 4 and 12 hrs working on various programmes from Aug – March working at hub and briefly on summer projects.

From August to March we have had 15,696 visits (**1,042** unique individuals) from the community to the Hub for various reasons mainly to use the Social supermarket but also for support, benefits advice and guidance.

Over the year we have been able to distribute 2,500 plus hampers to households and given away 8,000 packed lunches.

# THE CARRBRIDGE CENTRE LTD

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020

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Bringing education and training to the community was an important part of what webb1fusion project wanted to offer even through the pandemic and we worked with important partners to deliver in house and tailored programmes. These include ACES awareness, and YC5 with creating careers, Mental Health Awareness lvl 2, Safe guarding Food Hygiene paediatric first aid with 3D training Age Concern focused training on healthy activities, and various SEND training sessions were delivered to support carers. We also paid for all youth workers to do level 2 youth and community online.

### Community

Covid severely affected our Programme having to close the Carrbridge Centre, however moving to the hub allowed us to engage with the community in a supportive role; also implementing an emergency support line for elderly and vulnerable in the community. The role of the Volunteer co-ordinator will support the community to re-engage with social activities when restrictions end.

### Development and Expansion

Expansion to take over under-utilised space (shop and office space) at Hoole Road Hub site and convert to social supermarket for the community to donate for food products to help make their family food budgets stretch during difficult times. Community drop-in's, Mental health awareness days, 6-week cooking on a budget programmes, youth programmes focused on tackling Anti-social programmes, police surgeries, twice weekly support programmes from Involve, weekly benefits advice and smoking cessation. This stopped with the pandemic with a focus on food distribution. Along with plans to develop with Magenta the Café, talks are back on with Magenta and we hope to have the foundations of café before the summer.

Income generated from suggested donations for food to the community from August when first started at the hub has doubled and as the Covid pandemic hit the UK, was essential for the whole of the Woodchurch community providing essential food, welfare calls and packages to the community, re-investing straight back into community projects.

### Impact Covid19:

Covid has affected the charitable company having to close the community centre in March and furlough staff. We had to adapt and focus our service provision around supporting the food distribution to families and households in isolation. For the final quarter rental and service provider stopped and emergency funding applications were made to secure funds to bridge gaps between stopped programmes as following:

#### ***Covid crisis Funding:***

Steve Morgan Foundation	£5,177
LCR Cares mayor Fund	£5,000
Council Business grant support	£10,000

**#webb1fusion Pemberton organic planters** to clear and repair the area for a community allotment open to the community to use and develop. First open to the public event at Halloween with over 150 residents attending. Now has play area and have been successful securing first funding application with Travis Perkins for sheltered classroom to work with schools and youth programmes organised by #webb1fusion projects. POP are now growing fruit and vegetables and making produce such as jams and pickles for resale and use in the Social Supermarket, enabling sustainability to continue after the Covid19 crisis. Recently successful setting up, as community organisation and were successful with first funding application.

# **THE CARRBRIDGE CENTRE LTD**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

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### **Reclaimed and distributed surplus food destined for landfill**

24 tonnes of reclaimed food used for free packed lunches for school children during school holidays, youth club meals for children during term time, community lunches and breakfasts, suggested donation community social supermarket, (120.63 tonnes during the Covid19 crisis to emergency food packages, Welfare hampers).

**Revitalised and Reclaimed** unused allotment space, neglected over the years and in complete disrepair. Supported and invested small capital for skips, and general supplies to mobilise volunteers (over 1,260 hr) to form new community group.

### **FINANCIAL REVIEW**

Total income in the year was £193,946 (2019: £87,050) of which £129,237 (2019: £41,378), related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £136,708 (2019: £100,419) leaving a surplus for the year of £57,238 (2019: deficit £13,369)

At 31<sup>st</sup> August 2020, the charitable company's reserves stood at £93,042 (2019: £35,804) of which £39,087 (2019: £35,364) 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.

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 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 £53,955. The charitable company requires £3,627 for redundancy provision and £2,798 for three months' running costs (total £6,425).

The trustees plan to apply the surplus unrestricted reserves towards the salary of the operations manager to steer the organisation through the pandemic and towards the senior youth worker to support families and children during lockdown.

### **PLANS FOR FUTURE PERIODS**

The Carrbridge Centre has the security of substantial unrestricted reserves to secure salary costs of core staff to navigate through the pandemic and also seek opportunities as they arise to support the community through the turbulent time ahead.

## **THE CARRBRIDGE CENTRE LTD**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

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We expect the next few years for the Carrbridge Centre to focus its work on supporting community to support itself, it will be challenging for all involved, however the organisation has proved resilient in the face of adversity and with Community support being recognised, the true meaning of #webb1fusion “working together” for Woodchurch to bounce back will continue to be the foundation of all the work we do. Community led.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

The Governing Instruments under which the charitable company operates comprise of the Memorandum and Articles of Association dated 7<sup>th</sup> 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.

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.

#### **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's 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.

**THE CARRBRIDGE CENTRE LTD**  
**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

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**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  
D Bevington  
A Gillard (Appointed 17<sup>th</sup> December 2019)  
S Jones (Resigned 17<sup>th</sup> December 2019)  
M McAdam (Resigned 3<sup>rd</sup> February 2021)  
D McGregor  
A Mellor (Appointed 17<sup>th</sup> December 2019)  
L Reith (Chair)  
R Sheriff (Resigned 17<sup>th</sup> December 2019)

**COMPANY SECRETARY:** R Sheriff (Resigned 14<sup>th</sup> October 2019)  
A Gillard (Appointed 17<sup>th</sup> December 2019)

**INDEPENDENT EXAMINER:** Graham Wright BA (Hons) FCA DChA  
C/O LCVS  
151 Dale Street,  
Liverpool,  
L2 2AH

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

On behalf of the Board:

  
.....  
**L Reith**  
Trustee

Date:.....25/5/20.....



## **THE CARRBRIDGE CENTRE LTD**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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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 1<sup>st</sup> January 2015).

#### **ON BEHALF OF THE BOARD:**

  
.....  
**L Reith**  
**Trustee**

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

Date: ..... 28/5/21 .....

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

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I report on the accounts of the charitable company for the year ended 31<sup>st</sup> August 2020, which are set out on pages 10 to 20.

## 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 Charities

have 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: **27 May 2021**.....

**THE CARRBRIDGE CENTRE LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
<b>Income and endowments from</b>					
Donations and legacies	3a	12,691	-	12,691	3,386
Charitable activities	3b	39,878	129,237	169,115	62,807
Other trading activities	3c	12,140	-	12,140	20,857
<b>Total income</b>		<b>64,709</b>	<b>129,237</b>	<b>193,946</b>	<b>87,050</b>
<b>Expenditure on</b>					
Charitable activities	4	11,194	125,514	136,708	100,419
<b>Total expenditure</b>		<b>11,194</b>	<b>125,514</b>	<b>136,708</b>	<b>100,419</b>
<b>Net income/(expenditure), net movement in funds</b>		<b>53,515</b>	<b>3,723</b>	<b>57,238</b>	<b>(13,369)</b>
Total funds brought forward	9, 10	440	35,364	35,804	49,173
<b>Total funds carried forward</b>	<b>8-10</b>	<b>53,955</b>	<b>39,087</b>	<b>93,042</b>	<b>35,804</b>

The notes on pages 12 to 20 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 31<sup>ST</sup> AUGUST 2020**

Company No 09187659

	Notes	31 <sup>st</sup> August 2020		31 <sup>st</sup> August 2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	5		6,009		3,160
<b>Current assets</b>					
Debtors	6	-		-	
Cash at bank and in hand		87,911		33,407	
		-----		-----	
		87,911		33,407	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(878)		(763)	
		-----		-----	
<b>Net current assets</b>			87,033		32,644
			-----		-----
<b>Total assets less current liabilities</b>			<b>93,042</b>		<b>35,804</b>
			=====		=====
<b>Funds:</b>					
Unrestricted funds	8, 9		53,955		440
Restricted funds	8, 10		39,087		35,364
			-----		-----
			<b>93,042</b>		<b>35,804</b>
			=====		=====

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

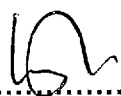
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

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: .....  25/8/21 .....

  
 .....  
**L Reith**  
**Trustee**

# THE CARRBRIDGE CENTRE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020

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### 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 1<sup>st</sup> 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

The Charitable Company has not been significantly impacted financially by Covid-19, due to receiving emergency funding from four funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted 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 31<sup>ST</sup> AUGUST 2020**

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**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
Motor Vehicles	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 31<sup>ST</sup> AUGUST 2020

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### 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 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
<b>a. Donation and legacies</b>				
Donations	2,691	-	2,691	3,386
General grants	10,000	-	10,000	-
	=====	=====	=====	=====
	<b>12,691</b>	<b>-</b>	<b>12,691</b>	<b>3,386</b>
	=====	=====	=====	=====

# THE CARRBRIDGE CENTRE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
<b>b. Charitable activities</b>				
Burbo Bank Extension Community Fund	-	11,480	11,480	-
Children in Need	-	9,968	9,968	6,978
Edsential Holiday Grant Fund	-	27,068	27,068	-
Feeding Birkenhead Fund	-	-	-	1,400
Job Retention Scheme	-	5,814	5,814	-
LCR Cares Covid-19 Community Support Fund	-	5,000	5,000	-
Magenta Community Funding	-	25,000	25,000	25,000
Magenta Covid Grant	-	2,637	2,637	-
Peoples Health Lottery	-	9,276	9,276	-
Police Property Act	-	2,000	2,000	2,500
School for Social Entrepreneurs	-	8,000	8,000	2,000
Steve Morgan Foundation	-	5,177	5,177	-
Supermarket income	39,878	-	39,878	21,429
Violence Reduction Unit Fund	-	17,587	17,587	-
Wirral West Constituency Committee	-	230	230	3,500
	<b>39,878</b>	<b>129,237</b>	<b>169,115</b>	<b>62,807</b>

	£	£	£	£
<b>c. Other trading activities</b>				
Fundraising	4,625	-	4,625	2,623
Room Hire	7,515	-	7,515	18,234
	<b>12,140</b>	<b>-</b>	<b>12,140</b>	<b>20,857</b>

#### 4. Expenditure on charitable activities:

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2020 £	Total 2019 £
To provide facilities in the interest of social welfare for recreation and leisure time for the Woodchurch area	120,114	16,594	136,708	100,419



# THE CARRBRIDGE CENTRE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020

### a. Analysed as follows:

	2020	2019
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	58,062	44,645
Pension	724	476
Sessional fees	11,298	2,256
Running costs	5,119	7,738
Equipment	2,796	2,989
Activities, events and trips	28,685	13,679
Social supermarket	7,578	-
Motor expenses	1,168	-
Food	3,596	7,671
Volunteer expenses	861	-
DBS fees	227	-
	-----	-----
	<b>120,114</b>	<b>79,454</b>
	-----	-----
<i>Support &amp; Governance costs:</i>		
Staff salary costs	8,631	12,369
Office costs	2,473	2,950
Insurance	1,492	1,156
Training	53	141
Travel expenses	135	-
Sundry expenses	-	1,643
Memberships and licenses	682	244
Advertising and marketing	-	185
Loss on disposal of fixed asset	225	-
Professional fees	-	150
Payroll Fees	440	475
Accountancy	725	625
Depreciation	1,738	1,027
	-----	-----
	<b>16,594</b>	<b>20,965</b>
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>136,708</b>	<b>100,419</b>
	=====	=====

£125,514 (2019: £34,303) of the above expenditure relates to restricted funding.

### b. Staff Costs

	2020	2019
	£	£
Gross wages and salaries	66,693	57,014
Pension	724	476
	-----	-----
	<b>67,417</b>	<b>57,490</b>
	=====	=====

# THE CARRBRIDGE CENTRE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020

### c. Particulars of employees:

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

	2020	2019
Charitable activities	3.5	3.0
	=====	=====

No employee received emoluments of more than £60,000 during the year. (2019: none)

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	Motor Vehicle	Total
Cost	£	£	£	£
Balance as at 1 <sup>st</sup> September 2019	7,231	2,775	-	10,006
Additions during the year	700	2,812	1,300	4,812
Disposals during the year	(1,668)	(-)	(-)	(1,668)
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> August 2020	<b>6,263</b>	<b>5,587</b>	<b>1,300</b>	<b>13,150</b>
	-----	-----	-----	-----
<b>Accumulated Depreciation</b>				
Balance as at 1 <sup>st</sup> September 2019	6,255	591	-	6,846
Charge for the year	479	999	260	1,738
Disposals during the year	(1,443)	(-)	(-)	(1,443)
	-----	-----	-----	-----
Balance at 31 <sup>st</sup> August 2020	<b>5,291</b>	<b>1,590</b>	<b>260</b>	<b>7,141</b>
	-----	-----	-----	-----
<b>Net Book Value at 31<sup>st</sup> August 2020</b>	<b>972</b>	<b>3,997</b>	<b>1,040</b>	<b>6,009</b>
	=====	=====	=====	=====
Net Book Value at 31 <sup>st</sup> August 2019	976	2,184	-	3,160
	=====	=====	=====	=====

### 6. Debtors:

There were no debtors at 31<sup>st</sup> August 2020 (2019: £nil)

### 7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals	878	763
	=====	=====

# THE CARRBRIDGE CENTRE LTD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020

### 8. Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	1,574	52,381	53,955
	-----	-----	-----
<b>Restricted Funds:</b>			
Big Lottery Fund Grant	461	-	461
Children in Need	345	1,655	2,000
Edsential Holiday Grant Fund	268	11,343	11,611
Feeding Birkenhead Fund	145	-	145
LCR Cares Covid-19 Community Support Fund	-	1,479	1,479
Magenta Covid Grant	-	2,412	2,412
Peoples Health Lottery	469	8,576	9,045
Police Property Act	400	-	400
School for Social Entrepreneurs	-	5,452	5,452
Violence Reduction Unit Fund	-	2,320	2,320
Wirral West Constituency Committee	1,039	-	1,039
Woodchurch Community Centre - Joint Management Committee	1,308	1,415	2,723
	-----	-----	-----
	<b>4,435</b>	<b>34,652</b>	<b>39,087</b>
	-----	-----	-----
	<b>6,009</b>	<b>87,033</b>	<b>93,042</b>
	=====	=====	=====

### 9. Unrestricted Funds

	<u>Movements in the Year</u>			Resources at end of year £
	Resources at beginning of year £	Income £	Expenditure £	
General Fund	440	64,709	(11,194)	53,955
	=====	=====	=====	=====

**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 31<sup>ST</sup> AUGUST 2020

### 10. Restricted Funds

	<u>Movements in the Year</u>			Resources at end of year £
	Resources at beginning of year £	Income £	Expenditure £	
Big Lottery Fund Grant	576	-	(115)	461
Burbo Bank Extension	-	11,480	(11,480)	-
Community Fund				
Children in Need	821	9,968	(8,789)	2,000
Edsential Holiday Grant	-	27,068	(15,457)	11,611
Feeding Birkenhead Fund	181	-	(36)	145
Job Retention Scheme	-	5,814	(5,814)	-
LCR Cares Covid-19	-	5,000	(3,521)	1,479
Magenta Community Funding	15,024	25,000	(40,024)	-
Magenta Covid Grant	-	2,637	(225)	2,412
Peoples Health Lottery	-	9,276	(231)	9,045
Police Property Act	500	2,000	(2,100)	400
School for Social Entrepreneurs	-	8,000	(2,548)	5,452
Steve Morgan Foundation	-	5,177	(5,177)	-
Violence Reduction Unit Fund	-	17,587	(15,267)	2,320
Wirral West Constituency Committee	2,414	230	(1,605)	1,039
Woodchurch Community Centre - Joint Management Committee	15,848	-	(13,125)	2,723
	-----	-----	-----	-----
	<b>35,364</b>	<b>129,237</b>	<b>(125,514)</b>	<b>39,087</b>
	=====	=====	=====	=====

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.

**Burbo Bank Extension Community Fund** – contribution towards youth project.

**Children in Need** - Contribution towards children holiday activities.

**Edsential Holiday Grant Fund** – Contribution towards children activities and lunches

**Feeding Birkenhead Fund** - Contribution towards school holiday meals.

**LCR Cares Covid-19 Community Support Fund** – Contribution towards emergency food distribution

**Magenta Community Funding** - Contribution towards activities.

**Magenta Covid Grant** - Contribution towards emergency food distribution

## **THE CARRBRIDGE CENTRE LTD**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

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**Peoples Health Lottery** – Contribution towards volunteer development

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

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

**Steve Morgan Foundation** - Contribution towards emergency food distribution

**Violence Reduction Unit Fund** – Contribution towards youth project and ACES training

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

**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 31<sup>st</sup> August 2020 (2019: nil)

#### **12. Contingent Liabilities**

There were no contingent liabilities as at 31<sup>st</sup> August 2020 (2019: nil)

#### **13. Related Parties**

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

#### **14. Guarantees**

As at 31<sup>st</sup> August 2020, 9 members had given a guarantee of £10 each in the event of the charitable company winding-up, total: £90 (2019: 8 members £80).