

Company Registration Number - 09187659

The Charity Registration Number is :- 1169326

The Carrbridge Centre Ltd

Report and Accounts

31 August 2022



The Carrbridge Centre Ltd

Report and accounts for the year ended 31 August 2022

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The Carrbridge Centre Ltd

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Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Carrbridge Centre Ltd

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1169326

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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The principal operating address, telephone number, email and web addresses of the charity are:-

Carr Bridge Centre
Carr Bridge Road, Wirral
Merseyside, CH49 8EU
Telephone Email Address Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Lesley Reith
Amanda Gillard
Adam Mellor
Lynette Akwei-Howe
Damian McGregor
David Bevington

The following persons served as Trustees during the year ended 31 August 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To further or benefit the residents of the Woodchurch area and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the residents. In furtherance of these objectives but not otherwise, the Trustees shall have power to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the Charity in the furtherance of the above objectives.

- 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 co-operation 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.

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Trustees' Annual Report for the year ended 31 August 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

This year has seen The Carrbridge centres Projects transition and grow in the community. Working with approximately 20% of the Woodchurch community, We have had 34289 visits across all sites per year by 2296 unique individuals and children accessing our services each year. After the isolation of the Pandemic opening our 3 sites: The Community Centre / Hoole Rd / Pemberton Gardens. Focused our efforts 3 main areas:

- **Youth Offer** Thanks to Funding from Holiday Activity and food Programme (Edsential / Wirral Council) Police Crime Commissioner , and Wirral Council CVF fund we were able to: run: Youth club sessions 4 times a week with currently 218 signed up and regularly attending. Holiday Food and Full activity programmes every holiday over 789 young people engaged in programmes over Easter Summer and Christmas. Parent and toddler groups, weekly 2hr sessions +family play in nature. Residential ,Community trips to theme parks 3 times per year. 3 x community events per year. Family and Community training delivering variety of training courses for SEND, parenting and Gang and crime awareness sessions along with promoting family toolbox across all our sites.
- **Community Offer** – Emergency Food and welfare support, using social supermarket and foodbank to support residents in crisis. Thanks to Wirral Household Support fund have been able to support, 829 families with emergency food support and offer Further support with family and community support service offering advocacy, support and signposting to appropriate services. Thanks to Wirral Council CVF funding.
- **Volunteer Offer** Thanks to Peoples Health Trust we have been able to offer Volunteer opportunities across the estate with a focus on empowering Volunteers to set up and run programmes We offered 3 Venues for community to use for recreation, social or training. And have been instrumental in preventing essential locations such as leisure centre from being demolished and other locations closed. Community representation on various boards for residents to have their views represented. Community cohesion bringing together community with statutory and local authorities to work effectively for community.

As we have grown we have seen a substantial increase in in income and expenditure this year. Thank you to funders and local supporters for providing essential funds, necessary to carry our work and the incredible effort and commitment from our Volunteers and staff to provide quality provision within the community by the community. As we progress into next year, we have a challenging year trying to source and attract funds. Focus on the 3 key areas of Youth, Community and Resources on the estate, as well as recruit and support volunteers who are core to all the work and support that we carry out in the community by the community.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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 Trustee. Under the requirements of the Memorandum and Articles of Association, co-opted Trustees hold office until the next Annual General Meeting.

proposed Trustee appointments can be put forward and the board must decide whether or not to appoint the nominee(s) in accordance with the Articles of Association.

The policies and procedures for the induction and training of trustees.

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 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 that they are fully aware of what their respective rights and responsibilities are.

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

Bankers Barclays Bank, 182-184 Grange Rd, Birkenhead, Merseyside, CH41 6EA
Accountants APH Accountants Ltd, 259 Wallasey Village, Wallasey, CH45 3LR

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	456	20,001
Unrestricted Revenue Funds available for the general purposes of the charity	55,386	103,036
Restricted Revenue Funds	58,115	10,009
Total Funds	113,501	113,045

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Trustees' Annual Report for the year ended 31 August 2022

Financial review of the position at the reporting date, 31 August 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. (change to something more appropriate, if this is not the case)

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

It is the policy of the Charitable Company to maintain unrestricted funds which are free reserves at a level to cover 3 months running costs if no further funding was received.

As at the end of the financial year, the unrestricted funds totalled £55,386. The charitable company requires £55,000 for 3 months running costs at the current level.

Therefore the company has unrestricted reserves that are in accordance with this policy.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The Carrbridge Centre has the security of its unrestricted reserves to secure salary costs of core staff to continue for the immediate future, and also to seek opportunities as they arise to continue to support the community through uncertain times.

We expect the next few years for The Carrbridge Centre to focus its work on supporting the community to be able 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 that we do. Community led.

Details of The Independent Examiner

Paul White

Member of Chartered Institute of Management Accountants

APH Accountants Ltd

259 Wallasey Village

Wallasey

Merseyside

CH45 3LR

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Trustees' Annual Report for the year ended 31 August 2022

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- 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 charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 31 August 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 25.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 21 April 2023.



Matt Gibbs (May 10, 2023 22:03 GMT+1)

LESLEY REITH
Director and Trustee

The Carrbridge Centre Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 25 for the year ended 31 August 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Institute of Management Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The Carrbridge Centre Ltd

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:- 

Paul White - Independent Examiner

Chartered Institute of Management Accountants

APH Accountants Ltd
259 Wallasey Village
Wallasey
Merseyside
CH45 3LR

This report was signed on 21 April 2023

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	4,945	-	4,945	11,177
Charitable activities	A2	43,235	177,775	221,010	212,773
Total income	A	48,180	177,775	225,955	223,950
Expenditure on:					
Charitable activities	B2	95,830	129,669	225,499	203,949
Total expenditure	B	95,830	129,669	225,499	203,949
Net income for the year		(47,650)	48,106	456	20,001
Net income after transfers	A-B-C	(47,650)	48,106	456	20,001
Net movement in funds		(47,650)	48,106	456	20,001
Reconciliation of funds:-					
Total funds brought forward		103,036	10,009	113,045	93,042
Total funds carried forward		55,386	58,115	113,501	113,043

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2022

The Carrbridge Centre Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	11,177	-	11,177
Charitable activities	A2	45,361	167,412	212,773
Total income	A	<u>56,538</u>	<u>167,412</u>	<u>223,950</u>
Expenditure on:				
Charitable activities	B2	7,457	196,490	203,947
Total expenditure	B	<u>7,457</u>	<u>196,490</u>	<u>203,947</u>
Net income for the year		49,081	(29,078)	20,003
Net income after transfers		<u>49,081</u>	<u>(29,078)</u>	<u>20,003</u>
Net movement in funds		<u>49,081</u>	<u>(29,078)</u>	<u>20,003</u>
Reconciliation of funds:-				
Total funds brought forward	E	53,955	39,087	93,042
Total funds carried forward		<u>103,036</u>	<u>10,009</u>	<u>113,045</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Statement of Financial Activities for the year ended 31 August 2022

The Carrbridge Centre Ltd - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	456	20,001
Resources applied on functional fixed assets	-	(16,715)
Net resources available to fund charitable activities	456	3,286

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 August 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	103,036	10,009	113,045	93,042
Recognised gains and losses before transfers	(47,650)	48,106	456	20,001
	55,386	58,115	113,501	113,043
Closing revenue funds	55,386	58,115	113,501	113,043

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	55,386	58,115	113,501	113,043

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets				
Tangible assets	10	A A2	14,179	17,930
Current assets				
Cash at bank and in hand		B B4	104,173	95,992
Creditors: amounts falling due within one year	11	C1	<u>(4,851)</u>	<u>(878)</u>
Net current assets			99,322	95,114
The total net assets of the charity			<u>113,501</u>	<u>113,044</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	17	D2	58,115	10,009
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	55,386	103,036
Designated Funds				
Total charity funds			<u>113,501</u>	<u>113,045</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Carrbridge Centre Ltd - Balance Sheet as at 31 August 2022

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Matt Gibbs (My 10, 2023 22:03 GMT+1)

LESLEY REITH

Trustee

Approved by the board of trustees on 21 April 2023

The notes attached on pages 15 to 25 form an integral part of these accounts.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The charity relies on grant funding from various funding bodies to continue its activities. This income can be uncertain. The Trustees have the view that they are able to continue to obtain funding from these bodies into the future on the assumption that no extraordinary events occur.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers, as well as income received from grant funding and voluntary donations.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

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Notes to the Accounts for the year ended 31 August 2022

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Computer equipment	33 % reducing balance
Fixtures & Fittings	20 % reducing balance
Motor vehicles	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Creditors and provisions

Creditors and provisions are measured at transaction price.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The Charity does not have designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instrument to the charity's position.

5 Net surplus before tax in the financial year

	2022	2021
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	3,752	4,792
Pension costs	1,702	1,950
	<hr/>	<hr/>

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

<i>Salary costs</i>	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	88,852	81,717
Employer's operating costs of defined contribution pension schemes	1,702	1,950
	<hr/>	<hr/>
Total salaries, wages and related costs	90,554	83,667

<i>Numbers of full time employees or full time equivalents</i>	2022	2021
The average number of total staff employed in the year was	<hr/> 6	<hr/> 4
The estimated full time equivalent number of all staff employed in the year was	6	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

<i>The estimated full time equivalent number of all staff employed as above</i>	<hr/> 6	<hr/> 4
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2021	-	19,264	10,600	29,864
Additions	-	-	-	-
At 31 August 2022	-	19,264	10,600	29,864
Depreciation				
At 1 September 2021	-	9,606	2,328	11,934
Charge for the year	-	2,097	1,654	3,751
At 31 August 2022	-	11,703	3,982	15,685
Net book value				
At 31 August 2022	-	7,561	6,618	14,179
At 31 August 2021	-	9,658	8,272	17,930

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	878	878
PAYE, NIC VAT and other taxes	3,810	-
Other creditors	163	-
	4,851	878

12 Loans to trustees included in debtors

There were no loan to trustees made during the period.

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of trustees during the period.

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	113,043	93,042
Surplus after tax for the year	456	20,001

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

At 31 August 2022

<u>113,499</u>	<u>113,043</u>
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The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	14,179	-	-	14,179
Current Assets	46,058	-	58,115	104,173
Current Liabilities	(4,851)	-	-	(4,851)
	55,386	-	58,115	113,501
At 1 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	12,021	-	5,909	17,930
Current Assets	91,892	-	4,100	95,992
Current Liabilities	(878)	-	-	(878)
	103,035	-	10,009	113,044

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 18 £	Transfers between funds in 2022 See Note 0 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	103,036	(47,651)	-	55,385
Total unrestricted and designated funds	103,036	(47,651)	-	55,385
Restricted funds:-				
Wirral Council grants	3,515	(3,515)	-	-
Wirral Household Support Fund	-	1,213	-	1,213
Edsential	-	10,167	-	10,167
Peoples Health Trust	3,165	(3,165)	-	-
JMC Ringfenced (peoples health trust)	2,723	-	-	2,723
Police and Crime Commissioner	-	3,800	-	3,800
CVF renewal Grant	-	37,798	-	37,798
Wirral Youth Weekenders Fund	-	1,810	-	1,810
Sundry Other funds	606	-	-	606
Total restricted funds	10,009	48,106	-	58,115
Total charity funds	113,045	455	-	113,500

The Carrbridge Centre Ltd

Notes to the Accounts for the year ended 31 August 2022

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	48,180	(95,830)	-	(47,650)
Restricted funds:-				
Wirral Youth Weekenders Fund			-	-
Wirral Council grants	-	(3,515)	-	(3,515)
Wirral Household Support Fund	28,178	(26,965)	-	1,213
Edsential	79,411	(69,244)	-	10,167
Peoples Health Trust	7,730	(10,895)	-	(3,165)
Police and Crime Commissioner	5,000	(1,200)	-	3,800
CVF renewal Grant	50,000	(12,202)	-	37,798
Wirral Youth Weekenders Fund	5,000	(3,190)	-	1,810
Sundry other funds	2,456	(2,456)	-	-
	225,955	(225,499)	-	456

Gains and losses are detailed in notes 0,0, 0, 0 and 0

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revenue funds

These funds are held to be expended on the specific items detailed in the grant funding contract, or for the specific activities detailed in the grant funding contract.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,058	-	4,058	5,576
Total donations and gifts from individuals	4,058	-	4,058	5,576
Revenue grants from government and public bodies				
Small grants individually less than £1000	-	-	-	10,000
Total public sector revenue grants	-	-	-	-
Fundraising				
General fundraising	887	-	887	5,601
Total Fundraising	887	-	887	5,601
Total Donations and Legacies	A1 4,945	-	4,945	11,177

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	38,301	-	38,301	38,524
Letting of property for charitable purposes	4,934	-	4,934	6,137
Total Primary purpose and ancillary trading	43,235	-	43,235	44,661

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

23 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Contractual payments from public bodies to fund charitable activities				
Small payments individually less than £1000	-	-	-	549
Total contractual payments from public bodies	-	-	-	549
Grants from non public bodies to fund charitable activities				
Merseyside V.R.P. Fund	-	-	-	8,500
Wirral council grants	-	-	-	92,258
Children In Need	-	-	-	9,968
Edsential	-	79,411	79,411	53,062
Peoples Health Trust	-	7,730	7,730	-
Feeding Britian fund	-	-	-	250
Police and Crime Commissioner	-	5,000	5,000	500
Community foundation (J Carragher)	-	-	-	2,320
Stay and play fund	-	-	-	88
Youth club	-	-	-	417
CVF Renewal Grant	-	50,000	50,000	-
Wirral Household Support Fund	-	28,178	28,178	-
Wirral Youth Weekenders Fund	-	5,000	5,000	-
Various Other Funders	-	2,456	2,456	200
Total Grants from non public bodies to fund charitable activities	-	177,775	177,775	167,563
Total Charitable income from funders	-	177,775	177,775	168,112

24 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading	43,235	-	43,235	44,661
Total Charitable income from funders	-	177,775	177,775	168,112
Total from charitable activities	A2 43,235	177,775	221,010	212,773

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	57,738	31,114	88,852	81,717
Defined contribution pension costs - charitable activities	1,702	-	1,702	1,950
Temporary Staff - Charitable Activities	-	-	-	-
Marketing and advertising of charitable services	25	526	551	163
Sessional fees	428	9,350	9,778	5,266
Running costs	9,404	3,867	13,271	9,212
Equipment	2,564	4,243	6,807	6,678
Activities, events and trips	9,018	48,922	57,939	44,214
Motor expenses	1,455	177	1,632	2,155
Food	-	-	-	567
DBS fees	-	-	-	93
Total direct spending	B2a 82,334	100,199	182,532	152,015

26 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Cost of goods for primary purpose trading	429	28,415	28,843	37,662
Total charitable trading costs	B2b 429	28,415	28,843	37,662

The Carrbridge Centre Ltd

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

27 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Other salaries	-	-	-	-
Training and welfare - staff	6	895	901	52
Payroll fees and charges	-	-	-	385
Travel and subsistence - staff	246	50	296	401
Office costs	5,901	110	6,011	3,929
Insurance	1,426	-	1,426	3,407
Memberships and licences	763	-	763	581
Loss on disposal of fixed assets	-	-	-	-
Financial costs				
Depreciation & Amortisation in total for the	3,752	-	3,752	4,792
Support costs before reallocation	12,094	1,055	13,149	13,547
Total support costs	12,094	1,055	13,149	13,547

The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	973	-	973	725
Total Governance costs	973	-	973	725

29 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a 82,334	100,199	182,534	152,015
Total charitable trading costs	B2b 429	28,415	28,843	37,662
Total support costs	B2d 12,094	1,055	13,149	13,547
Total Governance costs	B2e 973	-	973	725
Total charitable expenditure	B2 95,830	129,669	225,499	203,949