

REGISTERED COMPANY NUMBER: 07543095 (England and Wales)

REGISTERED CHARITY NUMBER: 1156333

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st July 2017
for
BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE**

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BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Contents of the Financial Statements for the Year Ended 31st July 2017

	Pages
Report of the trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6 to 10

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees for the Year Ended 31st July 2017

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st July 2017. The trustees have adopted the provisions of the Statement of Recommended Practice - Accounting and Reporting by Charities (the SORP) applicable to charities preparing their accounts in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK.

Reference and Administrative Details

Registered company number: 07543095

Registered charity number: 1156333

Registered office:

69 Sparks Croft

Wirral

Merseyside

CH62 4RZ

Trustees:

Steven Wilson

Peter Connor

Independent Examiner:

Carolyn Farthing, Nine Looms, Neston, Cheshire CH64 3SW

Structure, Governance and Management

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

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

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

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

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

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

Report of the Trustees for the Year Ended 31st July 2017

Achievement and Performance

The charity continued to provide sporting facilities and coaching to local residents and others who wish to participate; the facilities are open to all. The number of people participating in activities each week has fallen slightly over the past year but we continue to operate at near capacity. The partnership with Autism Together continues to provide sessions for their members - these sessions are therapeutic as well as enjoyable for those participating. Our facilities are now also used for rebound therapy sessions. We have again added to our facilities during the year so that we are better able to meet the needs of all users, whatever their skill level.

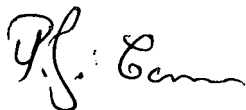
Risk Management

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

Financial Review

Results for the year: The total income for the year was £172,892 and expenditure was £196,469 resulting in a deficit for the year of £23,577. This resulted from cost pressures from rising payroll expenditure and higher than usual maintenance costs for the building and our equipment. Income from participants was stable during the year during the year; numbers fell but but that fall was offset by increases in prices charged to participants. Reserves: the trustees have adopted a policy that reserves should be equivalent to six months expenditure.

On behalf of the Board



P Connor
Director and Trustee

Date 14th April 2018

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

I report on the accounts for the year ended 31st July 2017, set out on pages 4 to 10

Respective Responsibilities of trustees and Examiner

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

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

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

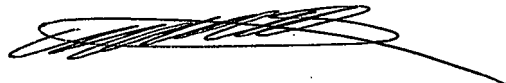
Basis of the Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent Examiner's Statement

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

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



Carolyn Farthing
Nine Looms
Neston
Cheshire CH64 3SW

14th April 2018

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st JULY 2017

	Note	Unrestricted funds £	Restricted funds £	TOTAL 2017 £	FUNDS 2016 £
INCOME					
a. Income from charitable activities	2a	149,555	0	149,555	147,975
b. Voluntary income:	2b	4,025	0	4,025	2,856
c. Income from charitable & ancillary trading	2c	19,303	0	19,303	16,728
d. Income from investments:	2d	9	0	9	20
TOTAL INCOME		172,892	0	172,892	167,579
EXPENDITURE					
a. Delivery of Charitable Activities	3a	149,567	0	149,567	132,031
b. Marketing and publicity	3b	0	0	0	179
c. Premises costs	3c	32,917	0	32,917	32,737
d. Administration	3d	11,027	0	11,027	8,263
e. Costs of fundraising and trading	3e	2,957	0	2,957	3,881
f. Governance Costs	3f	0	0	0	146
TOTAL EXPENDITURE		196,469	0	196,469	177,237
NET INCOMING/OUTGOING RESOURCES		-23577	0	-23577	-9658
BALANCES BROUGHT FORWARD AT 1st AUGUST 2016		125116	0	125116	134774
BALANCES CARRIED FORWARD AT 31st JULY 2017		101540	0	101540	125116

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

BALANCE SHEET AS AT 31st JULY 2017

	Note	2017 £	2016 £
FIXED ASSETS			
Tangible fixed assets	5	80391	84381
CURRENT ASSETS			
Debtors	7	7293	14334
Cash at bank & in hand		32513	40869
		<u>39806</u>	<u>55203</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE '	8	<u>18657</u>	<u>14467</u>
NET CURRENT ASSETS		<u>21149</u>	<u>40735</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		101540	125116
NET ASSETS		<u>101540</u>	<u>125116</u>
FUNDS			
Unrestricted		101540	125116
Restricted		0	0
		<u>101540</u>	<u>125116</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st July 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

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

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

These financial statements have been prepared in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, the Charities Act 2011 and the Companies Act 2006.

These financial statements were approved by the Board of Trustees on 14th April 2018 and were signed on its behalf by:



P J Connor

The notes form part of these financial statements.

BIRKENHEAD COMMUNITY DEVELOPMENT COMMITTEE

NOTES TO THE ACCOUNTS

Year ending 31 JULY 2017

1. Accounting Policies

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

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

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

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

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

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

Expenditure: Expenditure is accounted for on an accruals basis as a liability is incurred.

The following specific policies are applied to expenditure:

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

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

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

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

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

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

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

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

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

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

2. Income

	Unrestricted funds	Restricted funds	TOTAL 2017	FUNDS 2016
a. Income from charitable activities				
Fees from members	140,882		140,882	138,274
Membership income	1,472		1,472	2,027
Other operational income	7,202		7,202	7,675
	<u>149,555</u>	<u>0</u>	<u>149,555</u>	<u>147,975</u>
b. Voluntary income:				
Grants	213		213	0
Fund raising	3,623		3,623	1,921
Donations	188		188	935
	<u>4,025</u>	<u>0</u>	<u>4,025</u>	<u>2,856</u>
c. Income from charitable & ancillary trading				
Café income	3,531		3,531	4,731
Space rental	15,772		15,772	11,997
	<u>19,303</u>	<u>0</u>	<u>19,303</u>	<u>16,728</u>
d. Income from investments:				
Interest receivable	9	0	9	20
	<u>9</u>	<u>0</u>	<u>9</u>	<u>20</u>
TOTAL INCOME	<u>172,892</u>	<u>0</u>	<u>172,892</u>	<u>167,579</u>

3. Expenditure

	Unrestricted funds	Restricted funds	TOTAL 2017	FUNDS 2016
a. Delivery of Charitable Activities				
Wages and salaries	110,920	0	110,920	108,658
Sub-contractor payments	2,425	0	2,425	1,013
Purchased goods and services	19,055	0	19,055	7,283
Depreciation of fixed assets	17,167	0	17,167	15,078
	<u>149,567</u>	<u>0</u>	<u>149,567</u>	<u>132,031</u>
b. Marketing and publicity	<u>0</u>	<u>0</u>	<u>0</u>	<u>179</u>
c. Premises costs				
Rent & rates	4,292	0	4,292	5,591
Building Repairs and maintenance	3,834	0	3,834	491
Heat, light & power	20,351	0	20,351	23,281
Other building costs	4,439	0	4,439	3,374
	<u>32,917</u>	<u>0</u>	<u>32,917</u>	<u>32,737</u>
d. Administration				
Printing, stationery & telephone	2,368	0	2,368	1,435
IT costs	290	0	290	60
Insurance	6,082	0	6,082	5,821
Depreciation of fixed assets	706	0	706	736
Other administrative expenses	1,581	0	1,581	211
	<u>11,027</u>	<u>0</u>	<u>11,027</u>	<u>8,263</u>
e. Costs of fundraising and trading	<u>2,957</u>	<u>0</u>	<u>2,957</u>	<u>3,881</u>
f. Governance Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>146</u>
TOTAL EXPENDITURE	<u>196,469</u>	<u>0</u>	<u>196,469</u>	<u>177,237</u>

4. Staff Costs

Wages & salaries	110,155	107,967
Social Security costs	323	476
Pension costs	443	215
	<u>110,920</u>	<u>108,658</u>

5. Fixed Assets

Tangible fixed assets:

	Frames & Belts	Gym Apparatus	Mats	Beds	Office Equipment	Furniture & Fittings	Total
Gross book value at 1st August 2016	10830	71723	36348	21716	3729	10724	155070
additions during year	0	1352	12531	0	0	0	13884
disposals							0
Gross book value at 31st July 2017	10830	73076	48880	21716	3729	10724	168954
Depreciation at 1st August 2016	4853	24517	21172	14574	2114	3459	70689
charge for the year	541	7031	5413	2177	706	2005	17874
disposals							0
Depreciation at 31st July 2017	5394	31548	26585	16751	2820	5464	88562
Net book value at 31st July 2017	5435	41527	22295	4965	908	5260	80391
Net book value at 31st July 2016	5977	47206	15177	7142	1615	7265	84381

6. Analysis of Net Assets by Fund

	Unrestricted funds	Restricted funds	TOTAL 2017
Fixed Assets	80,391	0	80,391
Current Assets	39,806	0	39,806
Current Liabilities	-18,657	0	-18,657
Fund Balance	<u>101,540</u>	<u>0</u>	<u>101,540</u>

7. Debtors

	2017	2016
Other debtors	7,293	14,334
Prepayments	<u>0</u>	<u>0</u>
	<u>7,293</u>	<u>14,334</u>

8. Liabilities

Amounts falling due within one year:		
Accruals	12,537	10,838
Creditors for goods & services	<u>6,121</u>	<u>3,629</u>
	<u>18,657</u>	<u>14,467</u>

9. Restatement of Prior Year

Following the adoption in 2016-17 of the Statement of Recommended Practice following Section 1A of Financial Reporting Standard 102, the comparative figures for 2015-16 have been restated to exclude the amortisation of grants received. The effect is to reduce the income in 2015-16 by £6880