

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021
for
West Bowling Community Centre**

Abraham Accountants
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West Bowling Community Centre

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West Bowling Community Centre

Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1011968

Principal address

Clipstone Street
Bradford
Yorkshire
BD5 8EA

Trustees

Mrs F Mir
Mr N H Ali
Mr I Shafiq
Mr I Khan
Mrs N Khan
Mr A H Ismail

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr N H Ali - Trustee

West Bowling Community Centre

Statement of Financial Activities for the Year Ended 31 March 2021

		2021	2020
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		353,680	203,311
Investment income	2	265	230
Total		353,945	203,541
EXPENDITURE ON			
Raising funds		267,965	162,164
NET INCOME		85,980	41,377
RECONCILIATION OF FUNDS			
Total funds brought forward		220,533	179,156
TOTAL FUNDS CARRIED FORWARD		306,513	220,533

The notes form part of these financial statements

West Bowling Community Centre

Balance Sheet 31 March 2021

	Notes	2021	2020
		Unrestricted fund £	Total funds £
FIXED ASSETS			
Tangible assets	5	3,655	2,937
CURRENT ASSETS			
Cash at bank and in hand		304,348	217,596
CREDITORS			
Amounts falling due within one year	6	(1,490)	-
NET CURRENT ASSETS		302,858	217,596
TOTAL ASSETS LESS CURRENT LIABILITIES		306,513	220,533
NET ASSETS		306,513	220,533
FUNDS	7		
Unrestricted funds		306,513	220,533
TOTAL FUNDS		306,513	220,533

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr N H Ali - Trustee

West Bowling Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognized in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Bank Interest	265	230
	<u>265</u>	<u>230</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	203,311
Investment income	230
Total	<u>203,541</u>
 EXPENDITURE ON	
Raising funds	162,164
 NET INCOME	 <u>41,377</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	179,156
 TOTAL FUNDS CARRIED FORWARD	 <u><u>220,533</u></u>

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	15,513
Additions	1,936
	17,449
At 31 March 2021	17,449
DEPRECIATION	
At 1 April 2020	12,576
Charge for year	1,218
	13,794
At 31 March 2021	13,794
NET BOOK VALUE	
At 31 March 2021	3,655
At 31 March 2020	2,937

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	1,490	-
	1,490	-

7. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	220,533	85,980	306,513
	220,533	85,980	306,513
TOTAL FUNDS	220,533	85,980	306,513

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,945	(267,965)	85,980
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>353,945</u>	<u>(267,965)</u>	<u>85,980</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	179,156	41,377	220,533
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>179,156</u>	<u>41,377</u>	<u>220,533</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203,541	(162,164)	41,377
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>203,541</u>	<u>(162,164)</u>	<u>41,377</u>

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	179,156	127,357	306,513
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>179,156</u>	<u>127,357</u>	<u>306,513</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	557,486	(430,129)	127,357
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>557,486</u>	<u>(430,129)</u>	<u>127,357</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

West Bowling Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Family Action	56,877	91,000
BMDC Day Opss	18,546	18,546
EUSS	41,000	22,500
BMDC Core Costs	11,500	11,500
Royds	-	8,484
BSB NP	85,313	34,399
Big Lottery	84,339	-
Other Income	56,105	16,882
	<hr/> 353,680	<hr/> 203,311
Investment income		
Bank Interest	265	230
	<hr/> 353,945	<hr/> 203,541
EXPENDITURE		
Raising donations and legacies		
Wages	119,317	94,996
Rates and water	1,254	3,149
Insurance	1,804	1,516
Light and heat	9,925	7,055
Telephone	6,912	1,467
Postage and stationery	5,242	1,451
Repairs & Renewals	1,317	1,440
Professional Fees	3,666	1,894
Accountancy	1,632	1,632
Project Expenses	91,567	20,561
Sundries	1,111	1,107
Rent	23,000	24,917
Depreciation of tangible fixed assets	1,218	979
	<hr/> 267,965	<hr/> 162,164

This page does not form part of the statutory financial statements

West Bowling Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
Total resources expended	<u>267,965</u>	<u>162,164</u>
Net income	<u><u>85,980</u></u>	<u><u>41,377</u></u>

This page does not form part of the statutory financial statements