

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
West Bowling Community Centre**

Abraham Accountants  
Sher House  
46 Houghton Place  
Bradford  
West Yorkshire  
BD1 3RG

# West Bowling Community Centre

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## West Bowling Community Centre

### Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2022

|  | Notes | 2022<br>Unrestricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS<br/>FROM</b>  |       |                                   |                             |
| Donations and legacies                 |       | <b>325,303</b>                    | 353,680                     |
| Investment income                      | 2     | <b>575</b>                        | 265                         |
| <b>Total</b>                           |       | <b>325,878</b>                    | 353,945                     |
| <b>EXPENDITURE ON</b>                  |       |                                   |                             |
| Raising funds                          |       | <b>247,367</b>                    | 267,965                     |
| <b>NET INCOME</b>                      |       | <b>78,511</b>                     | 85,980                      |
| <b>RECONCILIATION OF FUNDS</b>         |       |                                   |                             |
| <b>Total funds brought forward</b>     |       | <b>306,513</b>                    | 220,533                     |
| <b>TOTAL FUNDS CARRIED<br/>FORWARD</b> |       | <b>385,024</b>                    | 306,513                     |

The notes form part of these financial statements

## West Bowling Community Centre

### Balance Sheet 31 March 2022

|  | Notes | 2022<br>Unrestricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                                   |                             |
| Tangible assets                              | 5     | 2,741                             | 3,655                       |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| Cash at bank and in hand                     |       | 383,810                           | 304,348                     |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 6     | (1,527)                           | (1,490)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <b>382,283</b>                    | 302,858                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <b>385,024</b>                    | 306,513                     |
| <b>NET ASSETS</b>                            |       | <b>385,024</b>                    | 306,513                     |
| <b>FUNDS</b>                                 |       |                                   |                             |
| Unrestricted funds                           | 7     | <b>385,024</b>                    | 306,513                     |
| <b>TOTAL FUNDS</b>                           |       | <b>385,024</b>                    | 306,513                     |

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

The notes form part of these financial statements

## West Bowling Community Centre

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 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 2022

#### 2. INVESTMENT INCOME

|               | 2022 | 2021 |
|---------------|------|------|
|               | £    | £    |
| Bank Interest | 575  | 265  |

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | 353,680                   |
| Investment income                  | 265                       |
| <b>Total</b>                       | <u>353,945</u>            |
| <b>EXPENDITURE ON</b>              |                           |
| Raising funds                      | 267,965                   |
| <b>NET INCOME</b>                  | 85,980                    |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| <b>Total funds brought forward</b> | 220,533                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>306,513</u></u>     |

## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 5. TANGIBLE FIXED ASSETS

|                                   | Fixtures<br>and<br>fittings<br>£ |
|-----------------------------------|----------------------------------|
| <b>COST</b>                       |                                  |
| At 1 April 2021 and 31 March 2022 | <b>17,449</b>                    |
| <b>DEPRECIATION</b>               |                                  |
| At 1 April 2021                   | <b>13,794</b>                    |
| Charge for year                   | <b>914</b>                       |
| At 31 March 2022                  | <b>14,708</b>                    |
| <b>NET BOOK VALUE</b>             |                                  |
| At 31 March 2022                  | <b>2,741</b>                     |
| At 31 March 2021                  | <b>3,655</b>                     |

#### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2022<br>£    | 2021<br>£    |
|------------------------------|--------------|--------------|
| Taxation and social security | <b>1,527</b> | <b>1,490</b> |

#### 7. MOVEMENT IN FUNDS

|                           | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | <b>306,513</b> | <b>78,511</b>                    | <b>385,024</b>     |
| <b>TOTAL FUNDS</b>        | <b>306,513</b> | <b>78,511</b>                    | <b>385,024</b>     |

## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 7. MOVEMENT IN FUNDS - continued

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 325,878                    | (247,367)                  | 78,511                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>325,878</u>             | <u>(247,367)</u>           | <u>78,511</u>             |

#### Comparatives for movement in funds

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 220,533        | 85,980                           | 306,513            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>220,533</u> | <u>85,980</u>                    | <u>306,513</u>     |

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

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

## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 7. MOVEMENT IN FUNDS - continued

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

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 220,533        | 164,491                          | 385,024            |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>220,533</u> | <u>164,491</u>                   | <u>385,024</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 679,823                    | (515,332)                  | 164,491                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>679,823</u>             | <u>(515,332)</u>           | <u>164,491</u>            |

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

## West Bowling Community Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

|                                       | 2022    | 2021    |
|---------------------------------------|---------|---------|
|                                       | £       | £       |
| <b>INCOME AND ENDOWMENTS</b>          |         |         |
| <b>Donations and legacies</b>         |         |         |
| Family Action                         | 107,762 | 56,877  |
| BMDC Day Opss                         | 18,546  | 18,546  |
| EUSS                                  | 31,500  | 41,000  |
| BMDC Core Costs                       | 13,500  | 11,500  |
| Business Grants                       | 7,708   | -       |
| BSB NP                                | 92,542  | 85,313  |
| Parent in Lead                        | 11,970  | 84,339  |
| Other Grants                          | 34,183  | -       |
| Other Income                          | 7,592   | 56,105  |
|                                       | 325,303 | 353,680 |
| <b>Investment income</b>              |         |         |
| Bank Interest                         | 575     | 265     |
|                                       | 325,878 | 353,945 |
| <b>EXPENDITURE</b>                    |         |         |
| <b>Raising donations and legacies</b> |         |         |
| Wages                                 | 130,386 | 119,317 |
| Rates and water                       | 7,244   | 1,254   |
| Insurance                             | 1,291   | 1,804   |
| Light and heat                        | 9,759   | 9,925   |
| Telephone                             | 1,220   | 6,912   |
| Postage and stationery                | 1,700   | 5,242   |
| Repairs & Renewals                    | 6,733   | 1,317   |
| Professional Fees                     | 1,868   | 3,666   |
| Accountancy                           | 1,632   | 1,632   |
| Project Expenses                      | 64,594  | 91,567  |
| Sundries                              | 2,776   | 1,111   |
| Rent                                  | 17,250  | 23,000  |
| Depreciation of tangible fixed assets | 914     | 1,218   |
|                                       | 247,367 | 267,965 |

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 2022

|                          | 2022<br>£            | 2021<br>£            |
|--------------------------|----------------------|----------------------|
| Total resources expended | <u>247,367</u>       | <u>267,965</u>       |
| <b>Net income</b>        | <u><u>78,511</u></u> | <u><u>85,980</u></u> |

This page does not form part of the statutory financial statements