

REGISTERED CHARITY NUMBER: 1011968

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
West Bowling Community Centre**

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

West Bowling Community Centre

Contents of the Financial Statements for the Year Ended 31 March 2023

	Page
Report of the Trustees	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 8
Detailed Statement of Financial Activities	9 to 10

West Bowling Community Centre

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		324,228	325,303
Investment income	2	771	575
Total		324,999	325,878
 EXPENDITURE ON			
Raising funds		327,021	247,367
NET INCOME/(EXPENDITURE)		(2,022)	78,511
 RECONCILIATION OF FUNDS			
Total funds brought forward		385,024	306,513
TOTAL FUNDS CARRIED FORWARD		383,002	385,024

The notes form part of these financial statements

West Bowling Community Centre

Balance Sheet 31 March 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	5	4,319	2,741
CURRENT ASSETS			
Cash at bank and in hand		383,032	383,810
CREDITORS			
Amounts falling due within one year	6	(4,349)	(1,527)
NET CURRENT ASSETS		378,683	382,283
TOTAL ASSETS LESS CURRENT LIABILITIES		383,002	385,024
NET ASSETS		383,002	385,024
FUNDS	7		
Unrestricted funds		383,002	385,024
TOTAL FUNDS		383,002	385,024

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 2023

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 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Bank Interest	771	575
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	325,303
Investment income	575
Total	<u>325,878</u>
 EXPENDITURE ON	
Raising funds	247,367
	<u> </u>
NET INCOME	78,511
 RECONCILIATION OF FUNDS	
Total funds brought forward	306,513
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>385,024</u>

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022	17,449
Additions	3,018
	20,467
At 31 March 2023	20,467
 DEPRECIATION	
At 1 April 2022	14,708
Charge for year	1,440
	16,148
At 31 March 2023	16,148
 NET BOOK VALUE	
At 31 March 2023	4,319
	2,741
At 31 March 2022	2,741

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	4,349	1,527
	4,349	1,527

7. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	385,024	(2,022)	383,002
	385,024	(2,022)	383,002
TOTAL FUNDS	385,024	(2,022)	383,002

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

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	324,999	(327,021)	(2,022)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	324,999	(327,021)	(2,022)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

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

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

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

West Bowling Community Centre

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	306,513	76,489	383,002
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>306,513</u>	<u>76,489</u>	<u>383,002</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	650,877	(574,388)	76,489
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>650,877</u>	<u>(574,388)</u>	<u>76,489</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

West Bowling Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Family Action	83,412	107,762
BMDC Day Opss	19,470	18,546
EUSS	15,500	31,500
BMDC Core Costs	11,500	13,500
Business Grants	15,000	7,708
BSB NP	136,893	92,542
Parent in Lead	1,079	11,970
Other Grants	33,725	34,183
Other Income	7,649	7,592
	<hr/>	<hr/>
	324,228	325,303
Investment income		
Bank Interest	771	575
	<hr/>	<hr/>
Total incoming resources	324,999	325,878
EXPENDITURE		
Raising donations and legacies		
Wages	197,321	130,386
Rates and water	1,913	7,244
Insurance	1,695	1,291
Light and heat	14,904	9,759
Telephone	3,363	1,220
Postage and stationery	1,213	1,700
Repairs & Renewals	34,548	6,733
Professional Fees	3,457	1,868
Accountancy	1,632	1,632
Project Expenses	41,465	64,594
Sundries	1,070	2,776
Rent	23,000	17,250
Depreciation of tangible fixed assets	1,440	914
	<hr/>	<hr/>
	327,021	247,367

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 2023

	2023 £	2022 £
Total resources expended	<u>327,021</u>	<u>247,367</u>
Net (expenditure)/income	<u><u>(2,022)</u></u>	<u><u>78,511</u></u>

This page does not form part of the statutory financial statements