

**REGISTERED CHARITY NUMBER: 1011968**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2024  
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 2024

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

# West Bowling Community Centre

## Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2024

	Notes	<b>2024</b>	2023
		<b>Unrestricted fund £</b>	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>491,865</b>	324,228
Investment income	2	<b>1,007</b>	771
<b>Total</b>		<b>492,872</b>	324,999
 <b>EXPENDITURE ON</b>			
Raising funds		<b>372,569</b>	327,021
 <b>NET INCOME/(EXPENDITURE)</b>			
		<b>120,303</b>	(2,022)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>383,002</b>	385,024
 <b>TOTAL FUNDS CARRIED FORWARD</b>			
		<b>503,305</b>	383,002

The notes form part of these financial statements

## West Bowling Community Centre

### Balance Sheet 31 March 2024

	Notes	<b>2024</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	<b>3,239</b>	4,319
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		<b>508,455</b>	383,032
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>(8,389)</b>	(4,349)
<b>NET CURRENT ASSETS</b>		<u><b>500,066</b></u>	<u>378,683</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>503,305</b>	383,002
<b>NET ASSETS</b>		<u><b>503,305</b></u>	<u>383,002</u>
<b>FUNDS</b>			
Unrestricted funds	7	<u><b>503,305</b></u>	<u>383,002</u>
<b>TOTAL FUNDS</b>		<u><b>503,305</b></u>	<u>383,002</u>

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 2024

#### 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 2024

#### 2. INVESTMENT INCOME

	2024	2023
	£	£
Bank Interest	<u>1,007</u>	<u>771</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	324,228
Investment income	<u>771</u>
<b>Total</b>	<u>324,999</u>
 <b>EXPENDITURE ON</b>	
Raising funds	<u>327,021</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (2,022)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>385,024</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>383,002</u></u>

## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<b>20,467</b>
<b>DEPRECIATION</b>	
At 1 April 2023	<b>16,148</b>
Charge for year	<b>1,080</b>
At 31 March 2024	<b>17,228</b>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<b>3,239</b>
At 31 March 2023	<b>4,319</b>

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

	2024 £	2023 £
Taxation and social security	<b>8,389</b>	4,349

#### 7. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	<b>383,002</b>	<b>120,303</b>	<b>503,305</b>
<b>TOTAL FUNDS</b>	<b>383,002</b>	<b>120,303</b>	<b>503,305</b>

## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	492,872	(372,569)	120,303
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>492,872</b>	<b>(372,569)</b>	<b>120,303</b>
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#### Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	385,024	(2,022)	383,002
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>385,024</b>	<b>(2,022)</b>	<b>383,002</b>
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Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	324,999	(327,021)	(2,022)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>324,999</b>	<b>(327,021)</b>	<b>(2,022)</b>
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## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 7. MOVEMENT IN FUNDS - continued

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	385,024	118,281	503,305
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>385,024</u>	<u>118,281</u>	<u>503,305</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 £
<b>Unrestricted funds</b>			
General fund	817,871	(699,590)	118,281
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>817,871</u>	<u>(699,590)</u>	<u>118,281</u>

#### 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

## West Bowling Community Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Family Action	<b>60,513</b>	83,412
BMDC Day Opss	<b>21,783</b>	19,470
EUSS	<b>2,500</b>	15,500
BMDC Core Costs	<b>4,500</b>	11,500
Business Grants	<b>14,317</b>	15,000
BSB NP	<b>174,162</b>	136,893
Mental Well Being	<b>9,982</b>	1,079
Other Grants	<b>151,408</b>	33,725
Other Income	<b>41,989</b>	7,649
BCVSA	<b>10,711</b>	-
	<hr/>	<hr/>
	<b>491,865</b>	324,228
<b>Investment income</b>		
Bank Interest	<b>1,007</b>	771
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>492,872</b>	324,999
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	<b>226,028</b>	197,321
Rates and water	<b>1,992</b>	1,913
Insurance	<b>1,166</b>	1,695
Light and heat	<b>16,723</b>	14,904
Telephone	<b>4,179</b>	3,363
Postage and stationery	<b>624</b>	1,213
Repairs & Renewals	<b>25,791</b>	34,548
Professional Fees	<b>1,751</b>	3,457
Accountancy	<b>1,632</b>	1,632
Project Expenses	<b>64,404</b>	41,465
Sundries	<b>4,199</b>	1,070
Rent	<b>23,000</b>	23,000
Carried forward	<b>371,489</b>	325,581

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 2024

	2024	2023
	£	£
<b>Raising donations and legacies</b>		
Brought forward	<b>371,489</b>	325,581
Depreciation of tangible fixed assets	<b>1,080</b>	1,440
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	<b>372,569</b>	327,021
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Total resources expended	<b>372,569</b>	327,021
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<b>Net income/(expenditure)</b>	<b>120,303</b>	(2,022)
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