

**REGISTERED CHARITY NUMBER: 1011968**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
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 2025

	<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 9
<b>Detailed Statement of Financial Activities</b>	10 to 11

## West Bowling Community Centre

### Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 NH Ali  
Mr I Shafiq  
Mr I Khan  
Mrs N Khan  
Mr A H Ismail

**Abraham**  
Chartered Certified Accountants  
46 Houghton Place  
BRADFORD  
BD1 3RG  
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18-12-2025

Approved by order of the board of trustees on 4/12/2025 and signed on its behalf by:

  
.....  
Mr NH Ali - Trustee

## West Bowling Community Centre

### Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		55,150	311,453	366,603	491,865
Investment income	3	1,952	-	1,952	1,007
<b>Total</b>		<u>57,102</u>	<u>311,453</u>	<u>368,555</u>	<u>492,872</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,291	320,670	321,961	372,569
<b>NET INCOME/(EXPENDITURE)</b>		55,811	(9,217)	46,594	120,303
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		503,305	-	503,305	383,002
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>559,116</u>	<u>(9,217)</u>	<u>549,899</u>	<u>503,305</u>

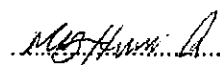
The notes form part of these financial statements

## West Bowling Community Centre

### Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	2,429	-	2,429	3,239
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		556,687	-	556,687	508,455
<b>CREDITORS</b>					
Amounts falling due within one year	7	-	(9,217)	(9,217)	(8,389)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>556,687</u>	<u>(9,217)</u>	<u>547,470</u>	<u>500,066</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>559,116</u>	<u>(9,217)</u>	<u>549,899</u>	<u>503,305</u>
<b>NET ASSETS</b>		<u>559,116</u>	<u>(9,217)</u>	<u>549,899</u>	<u>503,305</u>
<b>FUNDS</b>					
Unrestricted funds	8			559,116	503,305
Restricted funds				(9,217)	-
<b>TOTAL FUNDS</b>				<u>549,899</u>	<u>503,305</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4/12/2025 and were signed on its behalf by:

  
Mr NH 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 2025

#### 1. RESERVES POLICY

The charity's reserves, excluding fixed assets, at the year end were £556,687 from which £60,166.00 is restricted. The trustees aim to hold £320,264 (9 months running costs plus 6 months running costs for core staff in cases of closure) in unrestricted reserves, in order to meet any unforeseen expenditure, unexpected reductions in income and cash flow requirements related to amounts being paid in arrears. The Trustees are planning to use the remaining £176,257 towards capital refurbishment of the building.

#### 2. 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.

**West Bowling Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**2. ACCOUNTING POLICIES - continued**

**Fund accounting**

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.

**3. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	£	£
Bank Interest	<u><b>1,952</b></u>	<u><b>1,007</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	491,865
Investment income	<u>1,007</u>
<b>Total</b>	<u><b>492,872</b></u>
 <b>EXPENDITURE ON</b>	
Raising funds	<u>372,569</u>
 <b>NET INCOME</b>	 <b>120,303</b>

**West Bowling Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES -  
continued**

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	383,002
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>503,305</b>
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**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	20,467
	<hr/>
<b>DEPRECIATION</b>	
At 1 April 2024	17,228
Charge for year	810
	<hr/>
At 31 March 2025	18,038
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 March 2025	2,429
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At 31 March 2024	3,239
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**West Bowling Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Taxation and social security	<u>9,217</u>	<u>8,389</u>

**8. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General Fund	503,305	55,811	559,116
<b>Restricted funds</b>			
Restricted Funds	-	(9,217)	(9,217)
<b>TOTAL FUNDS</b>	<u>503,305</u>	<u>46,594</u>	<u>549,899</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	57,102	(1,291)	55,811
<b>Restricted funds</b>			
Restricted Funds	311,453	(320,670)	(9,217)
<b>TOTAL FUNDS</b>	<u>368,555</u>	<u>(321,961)</u>	<u>46,594</u>

**West Bowling Community Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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	492,872	(372,569)	120,303
<b>TOTAL FUNDS</b>	<u>492,872</u>	<u>(372,569)</u>	<u>120,303</u>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General Fund	383,002	176,114	559,116
<b>Restricted funds</b>			
Restricted Funds	-	(9,217)	(9,217)
<b>TOTAL FUNDS</b>	<u>383,002</u>	<u>166,897</u>	<u>549,899</u>

## West Bowling Community Centre

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 8. MOVEMENT IN FUNDS - continued

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	549,974	(373,860)	176,114
<b>Restricted funds</b>			
Restricted Funds	311,453	(320,670)	(9,217)
<b>TOTAL FUNDS</b>	<u>861,427</u>	<u>(694,530)</u>	<u>166,897</u>

#### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

## West Bowling Community Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Family Action	-	60,513
BMDC Day Opss	23,275	21,783
EUSS	-	2,500
BMDC Core Costs	7,425	4,500
Business Grants	-	14,317
BSB NP	-	174,162
Mental Well Being	9,982	9,982
Other Grants	72,866	151,408
Other Income	55,150	41,989
Pears	10,000	-
Healthy Hearts	28,000	-
WYCA	50,000	-
Karmand Centre	99,107	-
BCVSA	10,798	10,711
	366,603	491,865
<b>Investment income</b>		
Bank Interest	1,952	1,007
	368,555	492,872
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	176,130	226,028
Rates and water	1,269	1,992
Insurance	2,135	1,166
Light and heat	15,266	16,723
Telephone	3,959	4,179
Postage and stationery	530	624
Repairs & Renewals	34,129	25,791
Professional Fees	3,751	1,751
Carried forward	237,169	278,254

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 2025

	2025	2024
	£	£
<b>Raising donations and legacies</b>		
Brought forward	237,169	278,254
Accountancy	1,632	1,632
Project Expenses	55,799	64,404
Sundries	3,516	4,199
Rent	23,035	23,000
Depreciation of tangible fixed assets	810	1,080
	<u>321,961</u>	<u>372,569</u>
Total resources expended	<u>321,961</u>	<u>372,569</u>
<b>Net income</b>	<u>46,594</u>	<u>120,303</u>

This page does not form part of the statutory financial statements