

REGISTERED CHARITY NUMBER: 506037

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Bowdon Community Association**

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Bowdon Community Association

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Bowdon Community Association

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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are set out in the charity's governing documents and are summarised as follows:

To promote the benefit of the inhabitants of Bowdon, Altrincham and Hale and the neighbourhood without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

Our objectives

Our objectives are set to reflect our community aims. Each year our trustees review our objectives and activities to ensure they continue to accurately reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

Strategies

We strive to make our community centre an accessible and welcoming venue. An important part of our strategy is community engagement; all of our activities are advertised and we encourage inter group participation.

Public benefit

Our community centre provides a valuable educational and recreational resource to all in our local community. The rooms are available for use by local groups, organisations and individuals. We make no exception for race, colour, creed, sexual orientation or age.

Volunteers

We would like to utilise this important resource and it is our intention over the next 12 months to obtain advice and guidance from Community Matters and local voluntary organisations as to how to promote the centre to those interested in voluntary work.

Bowdon Community Association

Report of the Trustees for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Community activities

Our community centre, based in the heart of Bowdon near to St Mary's church, provides a valuable educational and recreational resource to all in our local community primarily located in Bowdon, Altrincham and Hale and surrounding areas. We are encouraging additional use of our facilities by launching our new website in 24/25 which will be linked to a social media campaign to communicate with the community that we serve, what is on offer from The Jubilee Centre premises. We have several different sized rooms on offer which are all priced at very competitive hourly rental rates, for use by the residents of the areas that we serve.

Different sized rooms at the Jubilee Centre are available for hire by local groups and organisations to use, over seven days a week.

During the current financial year there has been an increasing variety of activities now taking place at the Jubilee Centre Bowdon. Our facilities were hired by 49 different clients during the year with regular weekly offerings ranging from adult and children's Dancing, Ballet, Bridge Club, educational training, art and book clubs, yoga, Tai Chi, Kick Boxing, Baby activities and reading groups together with ad hoc one-off hires for children's parties, carpet sales, acupuncture, charity association meetings to mention just a few.

Our charity currently offers a growing range of activities for children, adults and senior citizens, over seven days a week, with plans to increase activities on offer in the coming year. We estimate, using the new administrative system we implemented from the first of April 2023, that more than 11,000 attendances to the Jubilee Centre took place over the current financial year (2023/24).

Classes managed by our clients are attended on a weekly, monthly or ad hoc basis by varying number of attendees with the use of our facilities growing. This is reflected by our hire income increasing by 36% compared to last year and projected to continue to grow in 24/25.

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income over the last two years is hiring fees £27,688 (2023 - £20,329) from which costs were incurred leaving a surplus of £3,696 (2023 deficit of - £6,271).

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in a "Treasurer's Account" (current) and a deposit account for those funds held in reserve - all interest is retained in the account.

Reserves policy

The trustees have reviewed the reserves of the charity.

The policy is to have a minimum three-month defensive interval i.e. hold enough funds to meet three months' operating costs of the centre.

Expenditure per quarter in the last year was approximately £6,028 (2023 - £6,655).

Unrestricted Fund reserves as of 31 March 2024 amounted to £53,047 (2023 - £49,351).

FUTURE PLANS

Trafford Borough Council are looking to rebuild the Jubilee Community Centre at some point in the future. We are regularly in discussions with them over this matter.

In the meantime it is the objective of our trustees to continue to grow the use of our facilities within the community we serve and increase the availability and variety of classes on offer to all sectors of our community for all age groups, in varying size rooms to hire over seven days a week.

Bowdon Community Association

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Bowdon Community Association is an unincorporated association registered with the Charity Commission. The constitution was adopted in September 1976 and registered under charity number 506037 in February 1977.

A new Constitution and Rules document was adopted at the AGM in 2017.

Recruitment and appointment of new trustees

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendation of those in the local community. The trustees believe this approach ensures that new trustees are respected members of the local community.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running the association and the community centre. The day to day management of the association and the day to day maintenance of the community centre is delegated to support staff under the centre manager.

Induction and training of new trustees

Following appointment, new trustees are introduced to their new role and given copies of the governing documents and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission and Community Matters are also provided including the guidance on charities and public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

506037

Principal address

The Jubilee Community Centre
The Firs
Bowdon
Altrincham
Cheshire
WA14 2TQ

Trustees

Mr J M Watson -Chairman
Mr M Gomme -Vice Chairman
Mr B Hurd
Mr R Ballantyne
Mr A Mitchell (resigned 1.2.24)
Mr D J Round (appointed 1.12.23)

Independent Examiner

David Alexander James Taylor
Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Bowdon Community Association

Report of the Trustees for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Executive Committee

Officers

Mr J M Watson

Chairman

Mr M Gomme

Vice Chairman

Mr A Mitchell

Honorary Treasurer (resigned 30th November 2023)

Mr D J Round (ACMA CGMA)

Honorary Treasurer (appointed 1st December 2023)

Executive member

Mr J M Watson

Mr M Gomme

Mr B Hurd

Mr R Ballantyne

Mr A Mitchell

(Resigned 1st February 2024)

Mr D J Round

(Appointed 1st December 2023)

Centre Staff

Mrs P Norman

Honorary Secretary to the Committee / Centre Manager

Mr L T Parkinson

Caretaker / Cleaner

Approved by order of the board of trustees on 18 July 2024 and signed on its behalf by:



Mr J M Watson -Chairman - Trustee

**Independent Examiner's Report to the Trustees of
Bowdon Community Association**

Independent examiner's report to the trustees of Bowdon Community Association

I report to the charity trustees on my examination of the accounts of Bowdon Community Association (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Alexander John Taylor

Harts Limited
Westminster House
10 Westminster Road
Macclesfield
Cheshire
SK10 1BX

Date: 7 August 2024

Bowdon Community Association

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Other trading activities	2	27,688	-	27,688	20,329
Investment income	3	120	-	120	21
Total		<u>27,808</u>	<u>-</u>	<u>27,808</u>	<u>20,350</u>
EXPENDITURE ON					
Charitable activities					
Cost of providing community centre.		<u>24,112</u>	<u>-</u>	<u>24,112</u>	<u>26,621</u>
NET INCOME/(EXPENDITURE)		3,696	-	3,696	(6,271)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>49,351</u>	<u>-</u>	<u>49,351</u>	<u>55,622</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>53,047</u></u>	<u><u>-</u></u>	<u><u>53,047</u></u>	<u><u>49,351</u></u>

The notes form part of these financial statements

Bowdon Community Association

Balance Sheet

31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	6	1,337	-	1,337	-
Cash at bank		53,213	-	53,213	49,351
		<u>54,550</u>	<u>-</u>	<u>54,550</u>	<u>49,351</u>
CREDITORS					
Amounts falling due within one year	7	(1,503)	-	(1,503)	-
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
NET CURRENT ASSETS					
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
NET ASSETS					
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
FUNDS					
Unrestricted funds	8			53,047	49,351
TOTAL FUNDS					
				<u>53,047</u>	<u>49,351</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2024 and were signed on its behalf by:



Mr J M Watson - Chairman - Trustee



Mr D J Round - Trustee

The notes form part of these financial statements

Bowdon Community Association

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 recognised 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 recognised 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.

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.

The Restricted fund has been created to provide a reserve for exceptional repairs to the Charity's premises and can only be used for that particular restricted purpose within the objects of the charity.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Hiring fees	<u>27,688</u>	<u>20,329</u>

Bowdon Community Association

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

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	120	21
	<u>120</u>	<u>21</u>

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	20,329	-	20,329
Investment income	21	-	21
Total	<u>20,350</u>	<u>-</u>	<u>20,350</u>
EXPENDITURE ON			
Charitable activities			
Cost of providing community centre.	26,621	-	26,621
NET INCOME/(EXPENDITURE)	(6,271)	-	(6,271)
RECONCILIATION OF FUNDS			
Total funds brought forward	55,622	-	55,622
TOTAL FUNDS CARRIED FORWARD	<u>49,351</u>	<u>-</u>	<u>49,351</u>

Bowdon Community Association

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	1,337	-
	<u>1,337</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	780	-
Taxation and social security	62	-
Other creditors	661	-
	<u>1,503</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	49,351	3,696	53,047
	<u>49,351</u>	<u>3,696</u>	<u>53,047</u>
TOTAL FUNDS	<u>49,351</u>	<u>3,696</u>	<u>53,047</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,808	(24,112)	3,696
	<u>27,808</u>	<u>(24,112)</u>	<u>3,696</u>
TOTAL FUNDS	<u>27,808</u>	<u>(24,112)</u>	<u>3,696</u>

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	55,622	(6,271)	49,351
	<u>55,622</u>	<u>(6,271)</u>	<u>49,351</u>
TOTAL FUNDS	<u>55,622</u>	<u>(6,271)</u>	<u>49,351</u>

Bowdon Community Association

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

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,350	(26,621)	(6,271)
TOTAL FUNDS	<u>20,350</u>	<u>(26,621)</u>	<u>(6,271)</u>

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 £
Unrestricted funds			
General fund	55,622	(2,575)	53,047
TOTAL FUNDS	<u>55,622</u>	<u>(2,575)</u>	<u>53,047</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	48,158	(50,733)	(2,575)
TOTAL FUNDS	<u>48,158</u>	<u>(50,733)</u>	<u>(2,575)</u>

9. RELATED PARTY DISCLOSURES

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

Bowdon Community Association

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

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Other trading activities		
Hiring fees	27,688	20,329
Investment income		
Deposit account interest	120	21
Total incoming resources	<u>27,808</u>	<u>20,350</u>
EXPENDITURE		
Charitable activities		
Centre manager and caretaker	10,880	17,684
Social security	62	-
Pensions	-	219
Cleaning and waste disposal cost	2,427	818
Rates and water	3,039	2,557
Insurance	484	271
Light and heat	4,327	1,959
Telephone	418	521
Repairs and renewals	1,065	1,014
Sundries	(120)	702
	<u>22,582</u>	<u>25,745</u>
Support costs		
Governance costs		
Accountancy fees	1,530	876
Total resources expended	<u>24,112</u>	<u>26,621</u>
Net income/(expenditure)	<u><u>3,696</u></u>	<u><u>(6,271)</u></u>

This page does not form part of the statutory financial statements