

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Bowdon Community Association**

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

**Bowdon Community Association**

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for the Year Ended 31 March 2021**

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## Bowdon Community Association

### Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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.

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

#### Community activities

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 and organisations. A wide variety of activities take place as shown below. Due to the government Covid19 regulations in force during the whole of the year, activities have been severely curtailed and clients were rightly concerned about transmission of the virus.

Total number of hours held in 2020/21

Name of Organisation	Number of sessions
Bowdon Dance Academy	132
A J Thompson - Tutor	64
Debbie Hilton Theatre School	49
Intensity Cheer and Dance	25
Wilcockson Slimming World	19
Dolla Hylton Punchfit	15
Debbie Hilton Dance	11
U3A Gentle Yoga	2
Total number of hours	317

## **Bowdon Community Association**

### **Report of the Trustees**

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity's main source of income is from grants which amounted to £24,253 this year (2020 - grants nil, hiring fees £36,807) - giving a surplus of £22,838 (2020 - £7,498) in the same accounting period.

##### **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. Their 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 £2,265 (2020 - £7,329). Unrestricted Fund reserves at 31 March 2021 amounted to £39,080 (2020 - £16,242).

#### **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

#### **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

**Bowdon Community Association**

**Report of the Trustees**

**Trustees**

Mr J M Watson (Chairman)  
Mr R A Wakefield  
Mr G Redford  
Mrs P Pettener (resigned 25.9.20)  
Mr T L Parkinson  
Mrs S Longworth (resigned 25.9.20)  
Mr M Gomme  
Mr B Hurd

**Independent Examiner**

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

**Executive Committee**

**Officers**

Mr J M Watson	Chairman
Mr M Gomme	Vice Chairman
Mr R A Wakefield	Honorary Treasurer

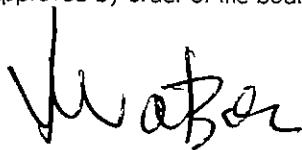
**Executive member**

Mr J M Watson  
Mr R A Wakefield  
Mr M Gomme  
Mr G Redford  
Mr T L Parkinson  
Mr B Hurd

**Centre Staff**

Katrina Parkinson	Honorary Secretary to the Committee / Centre Manager
Thomas Souter	Caretaker / Cleaner

Approved by order of the board of trustees on 23 June 2021 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 2021.

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

23 June 2021

**Bowdon Community Association**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		24,253	-	24,253	-
Other trading activities	2	7,641	-	7,641	36,807
Investment income	3	3	-	3	6
<b>Total</b>		<b>31,897</b>	<b>-</b>	<b>31,897</b>	<b>36,813</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of providing community centre.		9,059	-	9,059	29,315
<b>NET INCOME</b>		<b>22,838</b>	<b>-</b>	<b>22,838</b>	<b>7,498</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,242	12,100	28,342	20,844
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>39,080</b>	<b>12,100</b>	<b>51,180</b>	<b>28,342</b>

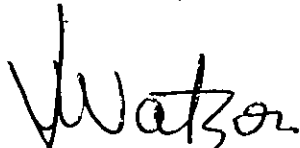
The notes form part of these financial statements

**Bowdon Community Association**

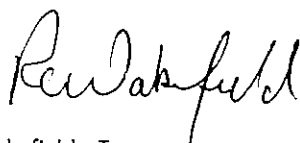
**Balance Sheet  
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	-	12,100	12,100	12,100
Cash at bank		51,726	-	51,726	28,823
		<u>51,726</u>	<u>12,100</u>	<u>63,826</u>	<u>40,923</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(12,646)	-	(12,646)	(12,581)
		<u>39,080</u>	<u>12,100</u>	<u>51,180</u>	<u>28,342</u>
<b>NET CURRENT ASSETS</b>					
		<u>39,080</u>	<u>12,100</u>	<u>51,180</u>	<u>28,342</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>39,080</u>	<u>12,100</u>	<u>51,180</u>	<u>28,342</u>
<b>NET ASSETS</b>					
		<u>39,080</u>	<u>12,100</u>	<u>51,180</u>	<u>28,342</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				39,080	16,242
Restricted funds				12,100	12,100
				<u>51,180</u>	<u>28,342</u>
<b>TOTAL FUNDS</b>					
				<u>51,180</u>	<u>28,342</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2021 and were signed on its behalf by:



Mr J M Watson (Chairman) - Trustee



Mr R A Wakefield - Trustee



**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**

	31.3.21	31.3.20
	£	£
Hiring fees	7,641	36,807
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	3	6
	<u>          </u>	<u>          </u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Centre Manager	1	1
Caretaker	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

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

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	36,807	-	36,807
Investment income	6	-	6
<b>Total</b>	<u>36,813</u>	<u>-</u>	<u>36,813</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of providing community centre.	29,315	-	29,315
<b>NET INCOME</b>	<u>7,498</u>	<u>-</u>	<u>7,498</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	8,744	12,100	20,844
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,242</u>	<u>12,100</u>	<u>28,342</u>

Bowdon Community Association

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.21	31.3.20
		£	£
Loan to general fund		<u>12,100</u>	<u>12,100</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.21	31.3.20
		£	£
Other creditors		<u>12,646</u>	<u>12,581</u>
<b>9. LOANS</b>			
An analysis of the maturity of loans is given below:			
		31.3.21	31.3.20
		£	£
Amounts falling due within one year on demand:			
Loan from restricted fund		<u>12,100</u>	<u>12,100</u>
<b>10. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.4.20	movement	31.3.21
	£	in funds	£
<b>Unrestricted funds</b>		£	
General fund	16,242	22,838	39,080
<b>Restricted funds</b>			
Restricted Fund	12,100	-	12,100
<b>TOTAL FUNDS</b>	<u>28,342</u>	<u>22,838</u>	<u>51,180</u>
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	31,897	(9,059)	22,838
<b>TOTAL FUNDS</b>	<u>31,897</u>	<u>(9,059)</u>	<u>22,838</u>

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	8,744	7,498	16,242
<b>Restricted funds</b>			
Restricted Fund	12,100	-	12,100
<b>TOTAL FUNDS</b>	<u>20,844</u>	<u>7,498</u>	<u>28,342</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	36,813	(29,315)	7,498
<b>TOTAL FUNDS</b>	<u>36,813</u>	<u>(29,315)</u>	<u>7,498</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	8,744	30,336	39,080
<b>Restricted funds</b>			
Restricted Fund	12,100	-	12,100
<b>TOTAL FUNDS</b>	<u>20,844</u>	<u>30,336</u>	<u>51,180</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	68,710	(38,374)	30,336
<b>TOTAL FUNDS</b>	<u>68,710</u>	<u>(38,374)</u>	<u>30,336</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Bowdon Community Association****Detailed Statement of Financial Activities**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	24,253	-
<b>Other trading activities</b>		
Hiring fees	7,641	36,807
<b>Investment income</b>		
Deposit account interest	3	6
<b>Total incoming resources</b>	<u>31,897</u>	<u>36,813</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Centre manager and caretaker	17,034	20,421
Pensions	145	-
Job retention scheme received	(12,231)	-
Cleaning & waste disposal cost	140	555
Rates and water	376	1,444
Insurance	233	609
Light and heat	1,550	4,131
Telephone	443	605
Repairs and renewals	89	487
Sundries	43	403
	<u>7,822</u>	<u>28,655</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,237	660
<b>Total resources expended</b>	<u>9,059</u>	<u>29,315</u>
<b>Net income</b>	<u><u>22,838</u></u>	<u><u>7,498</u></u>

This page does not form part of the statutory financial statements