

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2017
for
Bowdon Community Association**

Bowdon Community Association

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for the Year Ended 31 March 2017**

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Bowdon Community Association

Report of the Trustees for the Year Ended 31 March 2017

The trustees present their report with the financial statements of the charity for the year ended 31 March 2017. 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 2015).

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 2017

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:

Total number of sessions held in 2016/17

Name of Organisation	Number of sessions
Altrincham & District History Society	12
Altrincham & Sale West Conservatives	10
Art Classes	40
Body workout and Pilates	304
Bowdon Ward Conservation Group	10
Bowdon School of Ballet	68
Bridge Groups	104
Caterpillar Music	37
Children's Parties	27
Irish Dancing	30
Iyengar Yoga	82
Manchester Mandarin School	34
Normas Art	14
Probus	25
Property Management Meetings	3
PCS Meetings	8
Reiki School of Healing	10
RSPCA Meetings	12
Single Lettings	15
Ten Plus Textiles	20
Textile 21	2
The Art Club	30
Thingyblobs	36
Trafford Metropolitan Borough Council	2
Yoga Flow	5
Total Number of Sessions	940

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is from hiring fees which amounted to £32,934 this year (2015 - £29,412) - giving a surplus of £2,873 (2015 - deficit £224) 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 £7,500.

Unrestricted Fund reserves at 31 March 2017 amounted to £5,542 (2016 - £2,669).

FUTURE PLANS

The centre is in need of some interior refurbishment; the trustees would like to update kitchen facilities, etc. It is anticipated that on receipt of the new lease, we will make applications for funding to grant providing bodies to assist in this endeavour.

Bowdon Community Association

Report of the Trustees for the Year Ended 31 March 2017

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.

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 monthly and are responsible for all decision taken in relation to running the association and the community centre. The day to day management of the association is delegated to the administrative manager 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

Bowdon Community Association
Jubilee Community Centre
The Firs
Bowdon
WA14 2TQ

Trustees

Mr J Watson (Chairman)
Mr H Downie
Mr T Wakefield
Mr G Redford
Mrs P Pettener
Mr T L Parkinson
Mrs S Longworth
Mrs J Jari
Mr M Gomme - appointed 31.5.16

Independent examiner

David Alexander John 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 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

Executive Committee

Ex Officio Members

John Watson	Chairman
Hugh Downie	Vice Chair
Ronald Wakefield	Treasurer

Executive members

Shirley Longworth
Thomas Leslie Parkinson
Patricia Pettener

Centre Staff

Katrina Parkinson	Honorary Secretary
Thomas Souter	Caretaker/Cleaner

Approved by order of the board of trustees on 17 May 2017 and signed on its behalf by:

Mr J Watson (Chairman) - Trustee

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

I report on the accounts for the year ended 31 March 2017 set out on pages six to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn 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:

Bowdon Community Association

**Statement of Financial Activities
for the Year Ended 31 March 2017**

		Unrestricted fund	Restricted fund	31.3.17 Total funds	31.3.16 Total funds
	Not es	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	760
Other trading activities	2	32,934	-	32,934	29,412
Other income		<u>6</u>	<u>-</u>	<u>6</u>	<u>6</u>
Total		32,940	-	32,940	30,178
EXPENDITURE ON					
Charitable activities					
Cost of providing community centre.		<u>30,067</u>	<u>-</u>	<u>30,067</u>	<u>30,402</u>
NET INCOME/(EXPENDITURE)		2,873	-	2,873	(224)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,669</u>	<u>12,100</u>	<u>14,769</u>	<u>14,993</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>5,542</u></u>	<u><u>12,100</u></u>	<u><u>17,642</u></u>	<u><u>14,769</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Bowdon Community Association

**Balance Sheet
At 31 March 2017**

	Notes	Unrestricted fund £	Restricted fund £	31.3.17 Total funds £	31.3.16 Total funds £
CURRENT ASSETS					
Debtors	6	-	12,100	12,100	12,100
Cash at bank		<u>17,942</u>	<u>-</u>	<u>17,942</u>	<u>15,191</u>
		17,942	12,100	30,042	27,291
CREDITORS					
Amounts falling due within one year	7	<u>(12,400)</u>	<u>-</u>	<u>(12,400)</u>	<u>(12,522)</u>
NET CURRENT ASSETS		<u>5,542</u>	<u>12,100</u>	<u>17,642</u>	<u>14,769</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,542</u>	<u>12,100</u>	<u>17,642</u>	<u>14,769</u>
NET ASSETS		<u>5,542</u>	<u>12,100</u>	<u>17,642</u>	<u>14,769</u>
FUNDS					
Unrestricted funds	9			5,542	2,669
Restricted funds				<u>12,100</u>	<u>12,100</u>
TOTAL FUNDS				<u>17,642</u>	<u>14,769</u>

The financial statements were approved by the Board of Trustees on 17 May 2017 and were signed on its behalf by:

Mr J Watson - Trustee
(Chairman)

Mr T Wakefield - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2017**

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 2015)', 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.

2. OTHER TRADING ACTIVITIES

	31.3.17	31.3.16
	£	£
Hiring Fees	<u>32,934</u>	<u>29,412</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

4. STAFF COSTS

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

	31.3.17	31.3.16
Caretaker	<u>1</u>	<u>1</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	760	-	760
Other trading activities	29,412	-	29,412
Other income	<u>6</u>	<u>-</u>	<u>6</u>
Total	30,178	-	30,178
 EXPENDITURE ON			
Charitable activities			
Cost of providing community centre.	<u>30,402</u>	<u>-</u>	<u>30,402</u>
Total	<u>30,402</u>	<u>-</u>	<u>30,402</u>
 NET INCOME/(EXPENDITURE)	(224)	-	(224)
 RECONCILIATION OF FUNDS			
Total funds brought forward	2,893	12,100	14,993
 TOTAL FUNDS CARRIED FORWARD	<u><u>2,669</u></u>	<u><u>12,100</u></u>	<u><u>14,769</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Other debtors	<u>12,100</u>	<u>12,100</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Other creditors	<u>12,400</u>	<u>12,522</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.17 £	31.3.16 £
Amounts falling due within one year on demand:		
Loan from Restricted Fund	<u>12,100</u>	<u>12,100</u>

Bowdon Community Association

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

9. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General fund	2,669	2,873	5,542
Restricted funds			
Restricted Fund	12,100	-	12,100
TOTAL FUNDS	<u>14,769</u>	<u>2,873</u>	<u>17,642</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,940	(30,067)	2,873
TOTAL FUNDS	<u>32,940</u>	<u>(30,067)</u>	<u>2,873</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

Bowdon Community Association

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2017**

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	760
Other trading activities		
Hiring Fees	32,934	29,412
Other income		
Bank Interest	<u>6</u>	<u>6</u>
Total incoming resources	32,940	30,178
EXPENDITURE		
Charitable activities		
Centre Manager and caretaker	20,540	20,805
Cleaning and waste disposal cost	735	1,433
Rates and water	798	1,402
Insurance	827	850
Light and heat	5,561	4,290
Telephone	505	504
Postage and stationery	73	46
Repairs and Renewals	611	-
Sundries	<u>82</u>	<u>771</u>
	29,732	30,101
Support costs		
Governance costs		
Auditors' remuneration for non audit work	<u>335</u>	<u>301</u>
Total resources expended	30,067	30,402
	<u> </u>	<u> </u>
Net income/(expenditure)	<u><u>2,873</u></u>	<u><u>(224)</u></u>