

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
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 2018

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2018. 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.

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 2017/18

Name of Organisation	Number of sessions
Altrincham & District History Society	12
Altrincham & Sale West Conservatives	10
Art Classes	30
BBLTC	3
Body workout and Pilates	304
Bowdon Dance Academy	64
Bridge Groups	104
Caterpillar Music	37
Children's Parties	24
Irish Dancing	30
Iyengar Yoga	82
Manchester Mandarin School	34
Normas Art	23
Probus	26
Property Management Meetings	3
PCS Meetings	8
Reiki School of Healing	10
RSPCA Meetings	12
Single Lettings	14
Ten Plus Textiles	20
Textile 21	6
The Art Club	30
Thingyblobs	30
Trafford Metropolitan Borough Council	2
Yoga Flow	28
Total Number of Sessions	946

FINANCIAL REVIEW

Principal funding sources

The charity's main source of income is from hiring fees which amounted to £28,893 this year (2017 - £32,934) - giving a deficit of £3,251 (2017 - surplus £2,873) 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 £8,150.

Unrestricted Fund reserves at 31 March 2018 amounted to £2,291 (2017 - £5,542).

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

Bowdon Community Association

Report of the Trustees
for the Year Ended 31 March 2018

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

Trustees

Mr J Watson (Chairman)

Mr R A Wakefield

Mr G Redford

Mrs P Pettener

Mr T L Parkinson

Mrs S Longworth

Mrs J Jari

Mr M Gomme

Mr B Hurd

- appointed 17.5.17

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 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Executive Committee

Officers

Mr J Watson

Chairman

Mr M Gomme

Vice Chairman

Mr RA Wakefield

Honorary Treasurer

Executive member

Mr JM Watson

Mr RA Wakefield

Mr M Gomme

Mr G Redford

Mrs P Pettener

Mr TL Parkinson

Mrs S Longworth

Mrs J Jari

Centre Staff

Katrina Parkinson

Honorary Secretary to the Committee / Centre Manager

Thomas Souter

Caretaker / Cleaner

Approved by order of the board of trustees on 6 June 2018 and signed on its behalf by:

Mr J 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 the Bowdon Community Association (the Trust) for the year ended 31 March 2018.

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 confirm that there are no other matters to which your attention should be drawn 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

6 June 2018

Bowdon Community Association

Statement of Financial Activities
for the Year Ended 31 March 2018

	Notes	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,000	-	1,000	-
Other trading activities	2	28,893	-	28,893	32,934
Other income		6	-	6	6
		<u>29,899</u>	<u>-</u>	<u>29,899</u>	<u>32,940</u>
EXPENDITURE ON					
Charitable activities					
Cost of providing community centre.		33,150	-	33,150	30,067
		<u>(3,251)</u>	<u>-</u>	<u>(3,251)</u>	<u>2,873</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		5,542	12,100	17,642	14,769
		<u>2,291</u>	<u>12,100</u>	<u>14,391</u>	<u>17,642</u>
TOTAL FUNDS CARRIED FORWARD					

The notes form part of these financial statements

Bowdon Community Association

Balance Sheet
At 31 March 2018

	Notes	Unrestricted fund £	Restricted fund £	31.3.18 Total funds £	31.3.17 Total funds £
CURRENT ASSETS					
Debtors	6	-	12,100	12,100	12,100
Cash at bank		14,691	-	14,691	17,942
		<u>14,691</u>	<u>12,100</u>	<u>26,791</u>	<u>30,042</u>
CREDITORS					
Amounts falling due within one year	7	(12,400)	-	(12,400)	(12,400)
		<u>2,291</u>	<u>12,100</u>	<u>14,391</u>	<u>17,642</u>
NET CURRENT ASSETS					
		<u>2,291</u>	<u>12,100</u>	<u>14,391</u>	<u>17,642</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,291</u>	<u>12,100</u>	<u>14,391</u>	<u>17,642</u>
NET ASSETS					
		<u>2,291</u>	<u>12,100</u>	<u>14,391</u>	<u>17,642</u>
FUNDS					
	9				
Unrestricted funds				2,291	5,542
Restricted funds				12,100	12,100
TOTAL FUNDS				<u>14,391</u>	<u>17,642</u>

The financial statements were approved by the Board of Trustees on 6 June 2018 and were signed on its behalf by:

Mr J Watson (Chairman) -Trustee

Mr R A Wakefield -Trustee

The notes form part of these financial statements

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

	31.3.18	31.3.17
	£	£
Hiring fees	<u>28,893</u>	<u>32,934</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. STAFF COSTS

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

	31.3.18	31.3.17
Centre Manager	1	1
Caretaker	1	-
	<u>2</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			
Other trading activities	32,934	-	32,934
Other income	6	-	6
Total	<u>32,940</u>	-	<u>32,940</u>
EXPENDITURE ON			
Charitable activities			
Cost of providing community centre.	30,067	-	30,067
Total	<u>30,067</u>	-	<u>30,067</u>
NET INCOME/(EXPENDITURE)	<u>2,873</u>	-	<u>2,873</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	2,669	12,100	14,769
TOTAL FUNDS CARRIED FORWARD	<u>5,542</u>	<u>12,100</u>	<u>17,642</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Other debtors	<u>12,100</u>	<u>12,100</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Other creditors	<u>12,400</u>	<u>12,400</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.18 £	31.3.17 £
Amounts falling due within one year on demand:		
Loan from restricted fund	<u>12,100</u>	<u>12,100</u>

9. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
General fund	5,542	(3,251)	2,291
Restricted funds			
Restricted Fund	12,100	-	12,100
TOTAL FUNDS	<u>17,642</u>	<u>(3,251)</u>	<u>14,391</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,899	(33,150)	(3,251)
TOTAL FUNDS	<u>29,899</u>	<u>(33,150)</u>	<u>(3,251)</u>

Comparatives for 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>

9. 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	32,940	(30,067)	2,873
	<hr/>	<hr/>	<hr/>
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 2018.

Bowdon Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,000	-
Other trading activities		
Hiring fees	28,893	32,934
Other income		
Bank interest	<u>6</u>	<u>6</u>
Total incoming resources	29,899	32,940
EXPENDITURE		
Charitable activities		
Centre manager and caretaker	22,225	20,540
Cleaning and waste disposal cost	634	735
Rates and water	1,276	798
Insurance	833	827
Light and heat	4,945	5,561
Telephone	379	505
Postage and stationery	-	73
Repairs and renewals	1,640	611
Sundries	<u>738</u>	<u>82</u>
	32,670	29,732
Support costs		
Governance costs		
Auditors' remuneration for non audit work	<u>480</u>	<u>335</u>
Total resources expended	33,150	30,067
Net (expenditure)/income	<u><u>(3,251)</u></u>	<u><u>2,873</u></u>