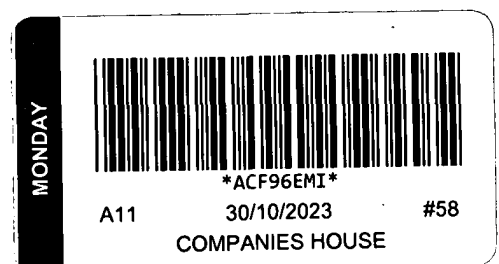


REGISTERED COMPANY NUMBER: 03559913 (England and Wales)
REGISTERED CHARITY NUMBER: 1077240

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023
FOR
DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ



**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 30 April 2023**

| | Page |
|--|----------------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 10 |
| <u>Detailed Statement of Financial Activities</u> | 11 |

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 April 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2023. 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

- (a) To advance education for the public benefit by providing advice and guidance upon questions of housing, social welfare benefits, unemployment, health and related topics.
- (b) To relieve sickness and preserve and protect the good health of persons resident in the area of benefit.
- (c) The advancement of education and training of young people and adults with particular reference to equipping them for employment and facilitating their obtaining work in industry, commerce and the professions.
- (d) To provide in the interests of social welfare, facilities for recreation and leisure time occupation with the object of improving the conditions of life of persons who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social economic circumstances.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In addition to providing grants to specific local organisations during the year, the centre was used by over twenty organisations and numerous special events were held for the benefit of the local residents.

FINANCIAL REVIEW

Principal funding sources

The major funding source is the receipt of rental income from the centre.

Reserves policy

Available reserves at 30 April 2023 were approximately £32,300. No future deficits were or are being predicted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The company is limited by guarantee and has no issued share capital. It is a registered charity, and its governing instruments are its memorandum and articles of association.

Recruitment and appointment of new trustees

Trustees are selected from the various groups which use the community centre.

Related parties

No related party notes are required for the period under review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03559913 (England and Wales)

Registered Charity number

1077240

Registered office

Dorset Road Community Centre
Dorset Road
Atherton
Wigan
Greater Manchester
M46 9GJ

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**REPORT OF THE TRUSTEES
for the year ended 30 April 2023**

Trustees

Ms E Bullough (deceased 28.4.23)
Mrs J S Holmes
N A Bradbury
Miss L Murray
Councillor J Hodgkinson
Mrs E A Ramsden
Mrs T A Hodgkinson
P G Woodhead (resigned 18.11.22)

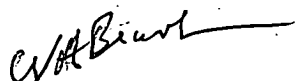
Company Secretary

Mrs T A Hodgkinson

Independent Examiner

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

Approved by order of the board of trustees on 4 August 2023 and signed on its behalf by:



N A Bradbury - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

Independent examiner's report to the trustees of Dorset Road Community Centre (Atherton) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



A J Wardle FCA

Hayes & Co
Chartered Accountants
Suite 2 Beswick House
Greenfold Way
Leigh
Lancashire
WN7 3XJ

4 August 2023

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2023**

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|------------------------------------|-------|-----------------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 7,594 | 11,167 |
| Investment income | 2 | 34,264 | 31,484 |
| Total | | <u>41,858</u> | <u>42,651</u> |
| EXPENDITURE ON | | | |
| Other | | <u>47,857</u> | <u>39,794</u> |
| NET INCOME/(EXPENDITURE) | | (5,999) | 2,857 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>38,355</u> | <u>35,498</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>32,356</u></u> | <u><u>38,355</u></u> |

The notes form part of these financial statements

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**BALANCE SHEET
30 April 2023**

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 41,985 | 14,561 |
| CURRENT ASSETS | | | |
| Cash at bank | | 9,185 | 27,244 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (18,814) | (3,450) |
| NET CURRENT ASSETS | | <u>(9,629)</u> | <u>23,794</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 32,356 | 38,355 |
| NET ASSETS | | <u>32,356</u> | <u>38,355</u> |
| FUNDS | 8 | | |
| Unrestricted funds | | 32,356 | 38,355 |
| TOTAL FUNDS | | <u>32,356</u> | <u>38,355</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 August 2023 and were signed on its behalf by:



N A Bradbury - Trustee

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 April 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|--------------------------|---------------------------|
| Improvements to property | - 25% on reducing balance |
| Furniture & photocopier | - 25% on reducing balance |
| Kitchen appliances | - 25% on reducing balance |
| Computer equipment | - 25% on reducing balance |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

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.

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2023**

2. INVESTMENT INCOME

| | 2023 | 2022 |
|----------------|---------------|---------------|
| | £ | £ |
| Rents received | <u>34,264</u> | <u>31,484</u> |

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 | 2022 |
|-----------------------------|-----------|-----------|
| | £ | £ |
| Depreciation - owned assets | 8,956 | 4,853 |
| Other operating leases | <u>10</u> | <u>10</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2023 nor for the year ended 30 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2023 nor for the year ended 30 April 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|--|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 11,167 |
| Investment income | <u>31,484</u> |
| Total | <u>42,651</u> |
| EXPENDITURE ON | |
| Other | <u>39,794</u> |
| NET INCOME | 2,857 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | <u>35,498</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>38,355</u></u> |

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2023**

6. TANGIBLE FIXED ASSETS

| | Improvements to property £ | Furniture & photocopier £ | Kitchen appliances £ | Computer equipment £ | Totals £ |
|-----------------------|-------------------------------------|---------------------------------|----------------------------|----------------------------|-------------|
| COST | | | | | |
| At 1 May 2022 | 57,915 | 31,054 | 3,597 | 3,605 | 96,171 |
| Additions | 30,240 | 3,598 | 2,542 | - | 36,380 |
| At 30 April 2023 | 88,155 | 34,652 | 6,139 | 3,605 | 132,551 |
| DEPRECIATION | | | | | |
| At 1 May 2022 | 46,559 | 27,976 | 3,517 | 3,558 | 81,610 |
| Charge for year | 6,619 | 1,669 | 656 | 12 | 8,956 |
| At 30 April 2023 | 53,178 | 29,645 | 4,173 | 3,570 | 90,566 |
| NET BOOK VALUE | | | | | |
| At 30 April 2023 | 34,977 | 5,007 | 1,966 | 35 | 41,985 |
| At 30 April 2022 | 11,356 | 3,078 | 80 | 47 | 14,561 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|----------------------------|-----------|-----------|
| Trade creditors | 3,445 | 2,400 |
| Accrued expenses | 1,104 | 1,050 |
| Deferred government grants | 14,265 | - |
| | 18,814 | 3,450 |

8. MOVEMENT IN FUNDS

| | At 1.5.22 £ | Net movement in funds £ | At 30.4.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 38,355 | (5,999) | 32,356 |
| TOTAL FUNDS | 38,355 | (5,999) | 32,356 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 41,858 | (47,857) | (5,999) |
| TOTAL FUNDS | 41,858 | (47,857) | (5,999) |

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.5.21 £ | Net movement in funds £ | At 30.4.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 35,498 | 2,857 | 38,355 |
| TOTAL FUNDS | <u>35,498</u> | <u>2,857</u> | <u>38,355</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 42,651 | (39,794) | 2,857 |
| TOTAL FUNDS | <u>42,651</u> | <u>(39,794)</u> | <u>2,857</u> |

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

| | At 1.5.21 £ | Net movement in funds £ | At 30.4.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 35,498 | (3,142) | 32,356 |
| TOTAL FUNDS | <u>35,498</u> | <u>(3,142)</u> | <u>32,356</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 | 84,509 | (87,651) | (3,142) |
| TOTAL FUNDS | <u>84,509</u> | <u>(87,651)</u> | <u>(3,142)</u> |

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 April 2023**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2023.

**DORSET ROAD COMMUNITY CENTRE (ATHERTON)
LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 April 2023**

| | 2023 £ | 2022 £ |
|---------------------------------|----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 20 | - |
| Grants | 7,574 | 11,167 |
| | <u>7,594</u> | <u>11,167</u> |
| Investment income | | |
| Rents received | 34,264 | 31,484 |
| | <u>34,264</u> | <u>31,484</u> |
| Total incoming resources | <u>41,858</u> | <u>42,651</u> |
| EXPENDITURE | | |
| Support costs | | |
| Management | | |
| Other operating leases | 10 | 10 |
| Rates and water | 1,836 | 706 |
| Insurance | 957 | 909 |
| Light, heat & water | 10,151 | 7,509 |
| Telephone | 517 | 476 |
| Sundries | 1,830 | 2,269 |
| Repairs & renewals | 10,177 | 10,923 |
| Cleaning costs | 12,188 | 8,901 |
| Accountancy | 1,104 | 1,116 |
| Improvements to property | 6,619 | 3,785 |
| Furniture & photocopier | 1,669 | 1,026 |
| Kitchen appliances | 656 | 27 |
| Computer equipment | 12 | 15 |
| | <u>47,726</u> | <u>37,672</u> |
| Finance | | |
| Bank charges | 131 | 111 |
| Governance costs | | |
| Legal and professional fees | - | 2,011 |
| | <u>-</u> | <u>2,011</u> |
| Total resources expended | <u>47,857</u> | <u>39,794</u> |
| Net (expenditure)/income | <u>(5,999)</u> | <u>2,857</u> |