

Company Registration Number 04840851

Charity number 1101339

**Bolton Community Furniture Store Limited  
(Previously Bolton Community Transport and  
Furniture Services)**

**Trustees' Report and Financial Statements**

**For The Year Ended  
31 March 2022**

**Bolton Community Furniture Store Limited**  
**(Previously Bolton Community Transport and Furniture Services)**  
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**Bolton Community Furniture Store Limited**  
**(Previously Bolton Community Transport and Furniture Services)**  
**Company Information**

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<b>Registered charity name</b>	Bolton Community Transport and Furniture Services
<b>Charity number</b>	1101339
<b>Company registration number</b>	04840851
<b>Principal office</b>	Unit A1 Lecturers Close Bolton Lancashire BL3 6DG
<b>Trustees</b>	Andrew Wray Wallen Jeanne Marie Kelly Gemma Louise Parlby Christopher James Benjamin Lee (appointed 19 January 2021, resigned 10 January 2022)
<b>Secretary</b>	Andrew Wray Wallen
<b>Independent examiner</b>	Nicola Mason ACA DChA MHA Moore and Smalley 9 Winckley Square Preston PR1 3HP
<b>Bankers</b>	The Co-operative Bank plc Olympic House 6 Olympic Court Montford Street Salford M50 2QP

**Bolton Community Furniture Store Limited**  
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**Trustees' Annual Report**  
**Year ended 31 March 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements for the company for the year ended 31 March 2022.

**Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

**The trustees**

The trustees who served the company during the period were as follows:

Jeanne Marie Kelly (Chairman)  
Andrew Wray Wallen (Secretary/Treasurer)  
Gemma Louise Parlby  
Christopher James Benjamin Lee (resigned 10 January 2022)

**Structure, governance and management**

Governing document

Bolton Community Transport and Furniture Services is a company limited by guarantee. It was incorporated on 22 July 2003 and from 1 April 2004 took over the operations of the unincorporated charity bearing the same name. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. On 5 April 2022 the charity changed its' name to Bolton Community Furniture Store Limited.

**Organisational structure**

The charity is managed by an unpaid management committee, consisting of the charity's trustees, meeting on a monthly basis with the general manager.

**Recruitment and appointment of trustees**

Trustees are already familiar with the practical work of the charity. All are currently members of the management committee and are selected by members of that committee.

**Trustee induction and training**

New trustees are asked to attend short training sessions, both in-house to familiarise themselves fully with the work of the charity, and externally to ensure they are kept abreast of developments relevant to the charity in the voluntary sector. Attendance at external professional courses e.g. finance and IT is also arranged.

**Related parties**

The charity works closely with both statutory organisations e.g. Bolton Metro, Social Services and Commercial Services Departments and voluntary organisations e.g. Age Concern and Salvation Army, which can assist the charity in fulfilling its objects.

**Risk management**

The management committee conducts an annual review of the major risks to which the charity is exposed. The risk assessment register is reviewed by the trustees on a regular basis. Where appropriate, systems and procedures have been established to mitigate the risk that the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity.



**Bolton Community Furniture Store Limited**  
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**Objectives and activities**

The charity's principal objects are to assist in the relief of poverty, sickness and distress, the preservation of health and any other charitable purposes through the provision of transport and/or furniture and recycling furniture and white goods for the benefit of communities in the UK, and particularly, but not exclusively, those in Greater Manchester.

The Covid-19 pandemic meant the transport services of the charity were unviable and were suspended indefinitely. Similarly, all our transport training courses were also suspended in this financial year.

As regards our furniture services, the community is encouraged to donate furniture suitable for re-use and distribution to those in need by a variety of measures e.g. advertising, word of mouth, contacts with Local Authority officers and services, probate solicitors etc. For those without any visible means of support a free service is provided on referral by the appropriate agencies e.g. Social Services, Housing Associations, etc. Donated furniture is available for viewing and selection at BCT&FS showroom on Lecturers Close, Bolton. Selected furniture is delivered at economic cost, the service being operated with two vans. The service is operated with a mix of paid and volunteer drivers, van crew and warehouse staff.

BCT&FS aims are described above and its operations aim to benefit the community by providing low cost furniture white goods and paint, as well as a free furniture service, for those individuals and families within the community experiencing financial hardship either through low incomes or indeed for those without any visible means of support.

**Public benefit statement**

Our aim is to provide assistance in the relief of poverty, sickness and distress, the preservation of health and any other charitable purposes through the provision of transport and/or furniture and recycling furniture and white goods for the benefit of the communities in the UK, and particularly, but not exclusively, those in Greater Manchester. The Trustees have had regard to Charity Commission guidance on public benefit.

**Achievements and performance**

Furniture - BCT&FS collected and delivered around 7040 items furniture to 5820 homes in Bolton. The charity helped around 39 families with its free service providing 222 items of furniture totalling £11,765. Its carbon footprint was reduced by 134,990kg of delivered items that were saved from going to landfill waste. The majority of the total furniture sales were to families and individuals living in wards that are within the top deprived areas.

Paint - BCT&FS is part of the Community Repaint Scheme and re used 1,958.25 litres of paint. Its carbon footprint saved 5,287kg from going to landfill waste.

LDA (large domestic appliances) - BCT&FS refurbished 64 washing machines, 30 cookers and 42 dryers which were delivered to 136 homes in Bolton. Its carbon footprint was reduced by 3,960kg that were saved from going to landfill waste.

Training - BCT&FS carried out volunteering and work experience training for 7 individuals totalling 1784 hours for volunteering and 256 hours for work experience.

# **Bolton Community Furniture Store Limited**

## **(Previously Bolton Community Transport and Furniture Services)**

### **Trustees' Annual Report**

**Year ended 31 March 2022**

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#### **Financial review**

The principal source of funding is "internal generation". A small amount of funding has additionally come from the discretionary grants from Bolton Metro and Bolton at Home.

Income for the year was £333,826 (2021 £300,304). Net incoming resources were £36,271 (2021 Net outgoing resources of £7,967). Free reserves as at 31 March 2022 were £128,106 (2021 £88,509).

A COVID-19 Bounce Back loan of £50,000 was repaid in full on June 7<sup>th</sup> 2021 with no interest paid by the charity.

#### **Investment policy**

Aside from retaining a prudent amount in reserves each year, all the charity's funds are spent in the short term for the maintenance and development of the charity. No investments have been made.

#### **Reserves policy**

The charity's reserves policy includes sufficient free reserves to cover an average of six months management and administrative expenditure, together with enough to cover potential redundancy liabilities should unexpectedly the charity have to cease operations.

#### **Plans for future periods**

The charity will consolidate its activities on its furniture services, providing people in need with low cost, high quality household items while helping to protect the environment through its recycling activities. This will necessitate a change to the charity's name and its objectives in the coming year.

#### **Trustees' responsibilities statement**

The trustees (who are also the directors of Bolton Community Transport and Furniture Services for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

# **Bolton Community Furniture Store Limited**

## **(Previously Bolton Community Transport and Furniture Services)**

### **Trustees' Annual Report**

**Year ended 31 March 2022**

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The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Signed on behalf of the trustees



Jeanne Marie Kelly

Trustee

11/07/2022

Approved on .....

**Bolton Community Furniture Store Limited**  
**(Previously Bolton Community Transport and Furniture Services)**

**Independent Examiners Report to the Trustees**

**Year ended 31 March 2022**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 7 to 16.

**Responsibilities and basis of report**

As the charity 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 company'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**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants England and Wales, which is one of the listed bodies

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 that in any material respect:

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.

*Nicola Mason*

**Nicola Mason ACA DChA**  
MHA Moore and Smalley  
9 Winckley Square  
Preston  
PR1 3HP

19/07/2022

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**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Statement of Financial Activities (incorporating the income and expenditure accounts)****Year ended 31 March 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income</b>					
Donations and legacies	2	12,130	-	12,130	26,443
Investments	3	2	-	2	11
Other income	4	9,689	-	9,689	121,290
Charitable activities	5	312,005	-	312,005	152,560
<b>Total income</b>		333,826	-	333,826	300,304
<b>Expenditure</b>					
Charitable activities	6	(297,555)	-	(297,555)	(308,271)
<b>Total expenditure</b>		(297,555)	-	(297,555)	(308,271)
<b>Net income/(expenditure) before transfers</b>	8	36,271	-	36,271	(7,967)
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		36,271	-	36,271	(7,967)
<b>Reconciliation of funds</b>					
Total funds brought forward		101,698	-	101,698	109,665
<b>Total funds carried forward</b>	16	137,969	-	137,969	101,698

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Balance Sheet****As at 31 March 2022**

	Note		2022	2021
		£	£	£
<b>Fixed assets</b>				
Tangible assets	10		9,863	13,189
<b>Current assets</b>				
Stocks	11	8,066		7,509
Debtors	12	32,800		39,500
Cash at bank		101,839		122,943
		142,705		169,952
<b>Creditors: amounts falling due within one year</b>	13	(14,599)		(31,443)
<b>Net current assets</b>			128,106	138,509
<b>Total assets less current liabilities</b>			137,969	151,698
<b>Creditors: amounts falling due after one year</b>	14		-	(50,000)
<b>Net assets</b>			137,969	101,698
<b>Funds</b>				
Restricted income funds	16		-	-
Unrestricted income funds	17		137,969	101,698
<b>Total funds</b>			137,969	101,698

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the members of the committee and authorised for issue on..... and are signed on their behalf by:

11/07/2022

*JMKelly*

Jeanne Marie Kelly (Chairman)

**Trustee**

Company Registration Number: 04840851

# **Bolton Community Furniture Store Limited**

## **(Previously Bolton Community Transport and Furniture Services)**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

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#### **1 Accounting policies**

##### **General information and basis of preparation**

Bolton Community Transport and Furniture Services is a private company limited by guarantee, registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with 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 Ireland (FRS102) issued on October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

Bolton Community Transport meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Preparation of the accounts on a going concern basis**

The trustees are required to assess whether the use of going concern is appropriate, i.e whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation of the accounts. The Trustees have considered the continuing impact of Covid 19 and consider that they have sufficient funds to meet liabilities as they fall due. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **Donations**

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received.

##### **Grants**

Revenue grants are shown in the statement of financial activities in the year in which they are received, or receivable, unless they relate to a specified future period in which case they are deferred.

Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation on the fixed assets purchased with such grants is charged against the restricted fund.

##### **Fund accounting**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated against the fund, together with a fair allocation of management and support costs.

Unrestricted funds are donations and other income received or generated for the charitable activities of the organisation.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

# **Bolton Community Furniture Store Limited**

## **(Previously Bolton Community Transport and Furniture Services)**

### **Notes to the Financial Statements**

**Year ended 31 March 2022**

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#### **1 Accounting policies (continued)**

##### **Resources expended**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

##### **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £100 are not capitalised.

##### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
Vehicles	- 25% reducing balance

##### **Stocks**

Stock is valued at the lower of cost and realisable value and therefore donated items are not included within the year end stock.

##### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

##### **Pension costs**

The company operates a defined contribution pension scheme. Contributions payable to the scheme are charged in the period to which they relate.

##### **Critical accounting estimates and assumptions**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

##### **Critical areas of judgement**

There are no other critical areas of judgement.



**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Notes to the Financial Statements****Year ended 31 March 2022****2 Donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Small donations	2,130	-	2,130	1,428
BMBC grant	-	-	-	14,656
Bus Service Operators grant	-	-	-	359
Other grants	10,000	-	10,000	10,000
	<b>12,130</b>	<b>-</b>	<b>12,130</b>	<b>26,443</b>

All donation and legacies in the prior year related to unrestricted funds.

**3 Investment income**

	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest receivable	2	-	11

Investment income in the prior year related to unrestricted funds.

**4 Other income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
			<b>£</b>	<b>£</b>
Profit on disposal of fixed assets	-	-	-	2,085
Business interruption insurance claim	-	-	-	25,000
Coronavirus job retention scheme grant	9,689	-	9,689	94,205
	<b>9,689</b>	<b>-</b>	<b>9,689</b>	<b>121,290</b>

Of the total income of £121,290 in the year ended 31 March 2021, £94,205 was restricted and £27,085 was unrestricted.

**5 Charitable activities**

	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Furniture collections	91,406	91,406	43,547
Furniture sales	220,599	220,599	109,013
	<b>312,005</b>	<b>312,005</b>	<b>152,560</b>

Income from charitable activities in the prior year related to unrestricted funds.

# Bolton Community Furniture Store Limited

## (Previously Bolton Community Transport and Furniture Services)

### Notes to the Financial Statements

Year ended 31 March 2022

#### 6 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Purchases	39,821	-	39,821	19,855
Wages and salaries	134,252	-	134,252	140,401
Pension costs	2,676	-	2,676	2,832
Employers NIC	3,779	-	3,779	6,460
Rent, rates and water	62,090	-	62,090	80,007
Repairs and renewals	5,664	-	5,664	4,425
Insurance	4,010	-	4,010	3,652
Vehicle costs	12,941	-	12,941	14,540
Telephone, fax and email	2,470	-	2,470	1,880
Depreciation	3,326	-	3,326	4,306
Volunteers' expenses	2,376	-	2,376	350
Postage, stationery, and publications	96	-	96	137
Advertising and fundraising	1,048	-	1,048	356
Holiday and excursion expenses	32	-	32	21
Sundry expenses	1,730	-	1,730	2,774
Finance charges and interest	2,562	-	2,562	1,085
Governance costs	7 18,682	-	18,682	25,190
	297,555	-	297,555	308,271

All expenses have been allocated directly, apart from staff costs which have been based on staff time and telephone/postage and stationery, which have been based on usage.

Prior year	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Purchases.	19,855	-	19,855	41,955
Wages and salaries	46,196	94,205	140,401	158,251
Pension costs	2,832	-	2,832	3,599
Employers NIC	6,460	-	6,460	7,882
Rent, rates and water	80,007	-	80,007	74,058
Repairs and renewals	4,425	-	4,425	6,142
Insurance	3,652	-	3,652	2,975
Vehicle costs	14,540	-	14,540	19,565
Telephone, fax and email	1,880	-	1,880	2,426
Depreciation	4,202	104	4,306	9,229
Volunteers expenses	350	-	350	3,600
Postage, stationery and publications	137	-	137	652
Advertising and fundraising	356	-	356	1,408
Holiday and excursion expenses	21	-	21	378
Sundry expenses	2,774	-	2,774	4,579
Finance charges and interest	1,085	-	1,085	2,418
Governance costs	7 25,190	-	25,190	33,913
	213,962	94,309	308,271	373,030

**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Notes to the Financial Statements****Year ended 31 March 2022****7 Governance costs**

	<b>Unrestricted Funds</b>	<b>Total Funds</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Salaries and wages	11,639	11,639	16,057
Employer's NIC	1,260	1,260	1,635
Accountancy fees	5,783	5,783	7,498
	<b>18,682</b>	<b>18,682</b>	<b>25,190</b>

**8 Net incoming resources/(resources expended) for the year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	3,326	4,306
Loss/(Profit) on sale of fixed assets	-	(2,085)

**9 Staff costs and emoluments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Total staff costs were as follows</b>		
Wages and salaries	145,713	156,458
Pension costs	2,676	2,832
Social security costs	5,217	8,095
	<b>153,606</b>	<b>167,385</b>

**Particulars of employees:**

The average number of employees during the year was as follows

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Number of staff	9	10

No employee received remuneration of more than £60,000 during the year (2021 – none).

Remuneration of Key Management Personnel was £51,596.

**Trustees remuneration**

The trustees received no remuneration during the year. Trustees were reimbursed expenses in respect of duties incurred as a trustee amounting to £nil (2021: £nil).

The cost of insurance to indemnify the trustees against the consequence of any neglect or default on their part amounted to £234 (2021: £690).

**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Notes to the Financial Statements****Year ended 31 March 2022****10 Tangible fixed assets**

	<b>Equipment</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2021	45,113	40,500	85,613
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	45,113	40,500	85,613
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2021	43,559	28,865	72,424
Charge for the year	417	2,909	3,326
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	43,976	31,774	75,750
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
<b>At 31 March 2022</b>	<b>1,137</b>	<b>8,726</b>	<b>9,863</b>
	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,554	11,635	13,189
	<hr/>	<hr/>	<hr/>

**11 Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stock	8,066	7,509
	<hr/>	<hr/>

**12 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Value Added Tax	-	601
Trade debtors	14,523	8,139
Other debtors	669	25,669
Prepayments	17,608	5,091
	<hr/>	<hr/>
	32,800	39,500
	<hr/>	<hr/>

**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Notes to the Financial Statements****Year ended 31 March 2022****13 Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>2,880</b>	19,161
Taxation and social security	<b>2,821</b>	1,620
Income received in advance	<b>5,705</b>	7,831
Other creditors	<b>493</b>	491
Accruals	<b>2,700</b>	2,340
	<b>14,599</b>	31,443

**14 Creditors: Amounts falling due after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bounce Back Loan	-	50,000
	-	50,000

**15 Commitments under operating leases**

The company had outstanding annual commitments in respect of operating leases at 31 March 2022 of £59,600 (2021 - £59,600).

**16 Restricted income funds**

	<b>Balance at 1 Apr 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>Balance at 31 Mar 2022</b>
Awards for All	-	-	-	-	-
Combined relocation grants (NRF & BMBC) capital	-	-	-	-	-
	-	-	-	-	-

**Bolton Community Furniture Store Limited****(Previously Bolton Community Transport and Furniture Services)****Notes to the Financial Statements****Year ended 31 March 2022**

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**17 Unrestricted income funds**

	Balance at 1Apr 2021	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2022
General funds	101,698	333,826	297,555	-	137,969

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**18 Analysis of net assets between funds**

2022	Tangible fixed assets £	Net current assets £	Long term creditors £	Total £
Restricted Income Funds	-	-	-	-
Unrestricted Income Funds	9,863	128,106	-	137,969
Total Funds	9,863	128,106	-	137,969

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2021	Tangible fixed assets £	Net current assets £	Long term creditors £	Total £
Restricted Income Funds	-	-	-	-
Unrestricted Income Funds	13,189	138,509	(50,000)	101,698
Total Funds	13,189	138,509	(50,000)	101,698

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**19 Related party transactions**

There were no related party transactions in the year.

**20 Company limited by guarantee**

The company is limited by guarantee, governed by its Articles and Memorandum and Association.