

BACK OTH MOSS COMMUNITY CENTRE

England & Wales · Charity number 1171802

Details

Status Registered

Legal form CIO

Registered 2017-02-28

Register [View on the Charity Commission register](#)

Contact

Address Back O'Th Moss Community Centre
52 Peel Lane
Back o'th Moss
Heywood
OL10 4TU

Phone 01706810844

Email gillian.hinsley@backofthemoss.co.uk

Website <https://botm.org.uk/>

Activities

Objects: THE OBJECT OF THE CIO IS:TO FURTHER OR BENEFIT THE RESIDENTS OF HEYWOOD, LANCASHIRE AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE THE POWER TO:ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: we are a small centre based in the heart of the local of the local community.we provide the centre to a wide range of services providershome work and after school club.PantryEnergy efficiencyweekly social group including lunch.Cardiac rehab twice weekly dance groupsparty hire room hire Youth ClubWarm Room

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,859	£132,414	-	-
2024-03-31	£118,211	£149,204	-	-
2023-03-31	£139,700	£75,240	-	-
2022-03-31	£44,103	£58,829	-	-
2021-03-31	£42,142	£37,187	-	-

Trustees

Name	Role	Appointed
Andrea Worrall		2020-11-05
Carolyn Wilson		2020-12-03
Christopher Furlong		2020-11-05
Donna Chadwick		2024-11-01

BACK OTH MOSS COMMUNITY CENTRE

England & Wales - Charity number 1171802

Accounts

BOTM AGM - Monday 12 January

Managers Report

This must be the quickest year in history it only seems like 5 minutes I did my last report.

The centre has grown this year, and I believe I truly have my place set now. I have strengthened relationships with volunteer staff whom I really like to give a massive appreciation for. The centre would not run without the vital support they provide so a massive thank you to them.

This year there has been a lot of talk regarding Trail Blazer which is a service that Rochdale Council / Andy Burnham are really trying to promote we have looked at accommodating them to have services at the centre but our full calendar has struggled to fit them in. This will be something I will investigate as the more people in the door the better for us.

I did some work with Daisy from New Pioneers this year and as a result we got talking and I managed to secure funding for the living room. This space was already cosy but needed modernisation with £2000 I believe I managed to achieve that. There were some monies left over so this enabled me to get new flooring for the entrance. Unfortunately, we came across some problems which caused a further cost to the centre, but the results are well worth it. The feel to the centre was changing the modern twist couldn't stop there. Luckily, I managed to get more funding from 2 projects 1 JD Sports £1500 and 1 £500 this then meant we had a pot to play with and further decorated what was the storage room for Tables and Chairs. I must say Andy worked his socks off the room looks incredible. The entrance has a new life with fresh paint and now new chairs also.

The pantry caused some issues this year and I must hold my hands up. We sourced funding from Action Together for £19,000 to be able to run our Pantry for a further 12 months. I wanted to purchase a freezer with large capacity to offer freezer foods to the community, getting it in was the problem. However we now have an air-conditioning unit to help the freezer work, and it's working amazing, the hurdles have been worth it. We have had to change Sing for the Brain to Franys Cafe due to poor attendance and we will keep this running, but may have to stop if numbers don't increase. Overall, it has been a very exciting profitable year. Cadent have agreed to help us for a further 12 months vital to keeping us open.

Thank you for the contributions and continued support to Chris, The Board, Volunteers and our wonderful community.

Gillian

REGISTRATION NUMBER:

Back O'th Moss Community Centre
Unaudited Financial Statements
31 March 2025

CLARE SMITH ACCOUNTANCY LTD

Accountants
Office 14
Arrow Mill
Queensway
Rochdale
OL11 2YW

Back O'th Moss Community Centre

Financial Statements

Year Ended 31 March 2025

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Back O'th Moss Community Centre

Management Committee Report

Year Ended 31 March 2025

The officer presents his report and the unaudited financial statements of the society for the year ended 31 March 2025.

Principal activities

The principal activity of the club during the year was providing community services to OAP's.

Officer

The officer who served the society during the year was as follows:

Mr C Furlong

This report was approved by the management committee on 6 January 2026 and signed on behalf of the board by:

Mr C Furlong
Member

Secretary

Registered office:
Back O'Th Moss Community Centre
42 Coppy Bridge Drive
Rochdale
OL16 3AR

Back O'th Moss Community Centre
Statement of Income and Retained Earnings
Year Ended 31 March 2025

	Note	2025 £	2024 £
Turnover		139,859	118,221
Cost of sales		31,865	31,925
Gross Profit		107,994	86,296
Administrative expenses		100,549	117,279
Operating Profit/(Loss)		7,445	(30,983)
Profit/(Loss) Before Taxation	5	7,445	(30,983)
Tax on profit/(loss)		—	—
Profit/(Loss) for the Financial Year and Total Comprehensive Income		7,445	(30,983)
Retained Earnings at the Start of the Year		70,272	101,255
Retained Earnings at the End of the Year		77,717	70,272

These financial statements were approved by the management committee and authorised for issue on 6 January 2026, and are signed on their behalf by:

Mr C Furlong
Member

Secretary

The notes on page 58585 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed Assets				
Tangible assets	6		3,078	4,201
Current Assets				
Debtors	7	2,501		491
Cash at bank and in hand		48,972		67,736
		<u>51,473</u>		<u>68,227</u>
Creditors: Amounts Falling due Within One Year	8	<u>(23,166)</u>		<u>2,156</u>
Net Current Assets			<u>74,639</u>	<u>66,071</u>
Total Assets Less Current Liabilities			<u>77,717</u>	<u>70,272</u>
Net Assets			<u>77,717</u>	<u>70,272</u>
Capital and Reserves				
Profit and loss account			<u>77,717</u>	<u>70,272</u>
Members Funds			<u>77,717</u>	<u>70,272</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The members have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The officer acknowledges their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The statement of financial position
continues on the following page.
The notes on page 58-585 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the management committee and authorised for issue on 6 January 2026, and are signed on their behalf by:

Mr C Furlong
Member

Secretary

Registration number:

The notes on page 58585 form part of these financial statements.

Back O'th Moss Community Centre

Notes to the Financial Statements

Year Ended 31 March 2025

1. General Information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is Back O'Th Moss Community Centre, 42 Copsy Bridge Drive, Rochdale, OL16 3AR.

2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue Recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Plant & Machinery	-	25% straight line
Fixtures & Fittings	-	25% straight line
Office Equipment	-	25% straight line

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Financial Instruments *(continued)*

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee Numbers

The average number of persons employed by the society during the year amounted to Nil (2024: 2).

5. Profit Before Taxation

Profit before taxation is stated after charging:

	2025 £	2024 £
Depreciation of tangible assets	<u>3,656</u>	<u>4,195</u>

6. Tangible Assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	9,909	3,135	1	4,931	17,976
Additions	—	2,533	—	—	2,533
At 31 March 2025	<u>9,909</u>	<u>5,668</u>	<u>1</u>	<u>4,931</u>	<u>20,509</u>
Depreciation					
At 1 April 2024	8,400	1,369	—	4,006	13,775
Charge for the year	1,509	1,222	—	925	3,656
At 31 March 2025	<u>9,909</u>	<u>2,591</u>	<u>—</u>	<u>4,931</u>	<u>17,431</u>
Carrying amount					
At 31 March 2025	<u>—</u>	<u>3,077</u>	<u>1</u>	<u>—</u>	<u>3,078</u>
At 31 March 2024	<u>1,509</u>	<u>1,766</u>	<u>1</u>	<u>925</u>	<u>4,201</u>

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

7. Debtors

	2025	2024
	£	£
Trade debtors	2,500	490
Other debtors	1	1
	<u>2,501</u>	<u>491</u>

8. Creditors: Amounts Falling due Within One Year

	2025	2024
	£	£
Trade creditors	144	66
Social security and other taxes	1,222	1,585
Other creditors	(24,532)	505
	<u>(23,166)</u>	<u>2,156</u>

Back O'th Moss Community Centre

Management Information

Year Ended 31 March 2025

The following pages do not form part of the financial statements.

Back O'th Moss Community Centre

Detailed Income Statement

Year Ended 31 March 2025

	2025	2024
	£	£
Turnover	139,859	118,221
Cost of Sales		
Purchases	31,865	31,925
Gross Profit	107,994	86,296
Overheads		
Administrative expenses	100,549	117,279
Profit/(Loss) on Society Trading	7,445	(30,983)
Operating Profit/(Loss)	7,445	(30,983)
Profit/(Loss) Before Taxation	7,445	(30,983)

Back O'th Moss Community Centre

Notes to the Detailed Income Statement

Year Ended 31 March 2025

	2025	2024
	£	£
Administrative Expenses		
Wages and salaries	53,707	49,498
Staff pension contributions	1,120	966
Rates and water	2,560	2,544
Light and heat	14,086	12,269
Insurance	764	819
Repairs and maintenance (allowable)	6,294	32,799
Motor expenses	7,304	4,857
Travel and subsistence	36	–
Telephone	562	562
Printing postage and stationery	261	1,817
Sundry expenses	2,417	307
Cleaning & waste removal	2,677	3,673
Advertising	236	345
Legal and professional fees (allowable)	1,140	180
Accountancy fees	3,699	2,448
Depreciation of tangible assets	3,656	4,195
Bank charges	30	–
	<u>100,549</u>	<u>117,279</u>

Our ref: CS/Back /T /C
Your ref:

Wednesday, 14 January 2026
06:58

Strictly private & confidential
The Committee
Back O'Th Moss Community Centre

Dear Committee

**BACK O'TH MOSS COMMUNITY CENTRE
FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31ST
MARCH 2025**

Further to our recent discussions, I am pleased to enclose final accounts for the period ending 31st March 2025.

In summary, the turnover for the year is £139,859 compared to £118,221 in 2024

Overhead expenses total £132,414.

The most significant expenses are as follows: -

Wages and salaries £53,707.

Light and heat £14,086.

Laundry, cleaning and waste removal, £2,677

The net profit for the period is £7,445 compared to a loss of £30,983 in 2024.

I am not sure about the status of the business, to determine what tax is payable or by whom.

If you are happy with the contents of the accounts and the attached letter, could you please sign your agreement on page 3 and return to me. (separate page) The copy of the accounts is for your records.

Finally, I enclose a note of charges.

Kind regards

Clare Smith

For Clare Smith Accountancy Ltd

BACK OTH MOSS COMMUNITY CENTRE

England & Wales - Charity number 1171802

Accounts

BOTM AGM - Friday 20 December

Chairs Report

It was another tough year for the Centre, like all Centres across the borough. Funding from Central and local government has reduced as part of cost saving measures across the voluntary sector which has had a knock-on effect to all similar type Centres. However, due to our good financial standing we have been able to continue to grow the number of sessions we offer our community and the variety. We are now close to full regards availability of the Centre. With usage of the Centre running from morning to evening throughout the week. From toddlers right he way through to our more senior service users there are sessions available and once again the BOTM Boxing team won yet another award for their work in the Community. We continue to offer service providers who provide services for children and our older service users, the Centre for free. The number of people using our subsidised pantry continues to grow as we continue to look at ways of helping our community through the cost-of-living crisis. For the third year, we have offered people the use of our Warm Room, where people can get hot food and drinks through the Winter for free.

Staff wise we sadly had to say goodbye to Jane as our Manager. Jane helped build the Centre to the brilliant position it is in now. When we came out of Covid, the Centre was virtually dormant, however, Jane arrived with the new Board, and we have all worked together to make it the success it is today. We all wish Jane well for the future. We were lucky that we managed to get Gillian to replace Jane, who has picked the baton up seamlessly and is already making her mark at the Centre after only a few months. The Centre is in safe hands.

Financially the Centre is in a good place. We report our accounts to the Charity Commission, however, they way the Commission works means we report nearly twelve months behind. So, we have just reported April 23 to April 24. During this time, we agreed as a Board, to invest on many much-needed one-off maintenance projects. The whole Centre had its windows replaced and now has triple glazing which is now protected by new BOTM insignia protectors. The back area was completely re-landscaped and re-designed, and we now have an all-weather garden for service users to use, throughout the year and new fencing. The toilets were redesigned and re-painted. All the emergency doors were replaced, and we also now have a new more secure front door. We also replaced the shutters for the garage. We have completely refurbished the interior of the Centre. In total we invested just short of £33,000 on the one-off maintenance and repairs. This led to an operating loss for the year of just short of £31,000. Without doing the one-off repairs we would have made a small profit of around £2,000. This year, which is our next reportable financial year to the Commission, there have been a significantly reduced number of large cost projects. Our main partner Cadent continues to work with us on our Warm Rooms and we are distributing information and running classes on energy saving, dangers of carbon monoxide etc on their behalf. Their investment in the Centre is much appreciated and we thank them for everything they have and continue to do for us.

We can also confirm that we have finally managed to complete a new tenancy lease with the Council which lasts 25 years. This helps the Centre to continue the great work it has been doing for decades to come.

All in all, it has been a very successful year for the Centre in what have been testing times for everyone in the Cost-of-Living Crisis and we will continue to work with our service users and wider Community on finding ways on how to increase what our Centre can offer them.

Chris Furlong - BOTM Chair

Back O'th Moss Community Centre
Unaudited Financial Statements
31 March 2024

CLARE SMITH ACCOUNTANCY LTD

Accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Back O'th Moss Community Centre

Financial Statements

Year Ended 31 March 2024

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Back O'th Moss Community Centre

Management Committee Report

Year Ended 31 March 2024

The officer presents his report and the unaudited financial statements of the society for the year ended 31 March 2024.

Principal activities

The principal activity of the club during the year was providing community services to OAP's.

Officer

The officer who served the society during the year was as follows:

Mr C Furlong

This report was approved by the management committee on 17 December 2024 and signed on behalf of the board by:

Mr C Furlong
Member

Registered office:
Back O'Th Moss Community Centre
42 Coppy Bridge Drive
Rochdale
OL16 3AR

Back O'th Moss Community Centre
Statement of Income and Retained Earnings
Year Ended 31 March 2024

	Note	2024 £	2023 £
Turnover		118,221	139,700
Cost of sales		<u>31,925</u>	<u>7,937</u>
Gross Profit		86,296	131,763
Administrative expenses		<u>117,279</u>	<u>67,303</u>
Operating (Loss)/Profit		(30,983)	64,460
(Loss)/Profit Before Taxation	5	<u>(30,983)</u>	<u>64,460</u>
Tax on (loss)/profit		<u>-</u>	<u>-</u>
(Loss)/Profit for the Financial Year and Total Comprehensive Income		<u>(30,983)</u>	<u>64,460</u>
Retained Earnings at the Start of the Year		<u>101,255</u>	<u>36,795</u>
Retained Earnings at the End of the Year		<u>70,272</u>	<u>101,255</u>

These financial statements were approved by the management committee and authorised for issue on 17 December 2024, and are signed on their behalf by:

Mr C Furlong
Member

Secretary

The notes on page 58585 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Fixed Assets				
Tangible assets	6		4,201	4,918
Current Assets				
Debtors	7	491		2,029
Cash at bank and in hand		67,736		104,232
		<u>68,227</u>		<u>106,261</u>
Creditors: Amounts Falling due Within One Year	8	<u>2,156</u>		<u>9,924</u>
Net Current Assets			<u>66,071</u>	<u>96,337</u>
Total Assets Less Current Liabilities			<u>70,272</u>	<u>101,255</u>
Net Assets			<u>70,272</u>	<u>101,255</u>
Capital and Reserves				
Profit and loss account			<u>70,272</u>	<u>101,255</u>
Members Funds			<u>70,272</u>	<u>101,255</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The members have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The officer acknowledges their responsibilities for:

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Back O'th Moss Community Centre

Statement of Financial Position *(continued)*

31 March 2024

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Mr C Furlong
Member

Registration number:

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Back O'th Moss Community Centre

Notes to the Financial Statements

Year Ended 31 March 2024

1. General Information

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2. Statement of Compliance

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Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Plant & Machinery	-	25% straight line
Fixtures & Fittings	-	25% straight line
Office Equipment	-	25% straight line

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee Numbers

The average number of persons employed by the society during the year amounted to 2 (2023: 2).

5. Profit Before Taxation

Profit before taxation is stated after charging:

	2024 £	2023 £
Depreciation of tangible assets	<u>4,195</u>	<u>3,326</u>

6. Tangible Assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2023	9,629	780	1	4,088	14,498
Additions	280	2,355	–	843	3,478
At 31 March 2024	<u>9,909</u>	<u>3,135</u>	<u>1</u>	<u>4,931</u>	<u>17,976</u>
Depreciation					
At 1 April 2023	5,833	780	–	2,967	9,580
Charge for the year	2,567	589	–	1,039	4,195
At 31 March 2024	<u>8,400</u>	<u>1,369</u>	<u>–</u>	<u>4,006</u>	<u>13,775</u>
Carrying amount					
At 31 March 2024	<u>1,509</u>	<u>1,766</u>	<u>1</u>	<u>925</u>	<u>4,201</u>
At 31 March 2023	<u>3,796</u>	<u>–</u>	<u>1</u>	<u>1,121</u>	<u>4,918</u>

7. Debtors

	2024 £	2023 £
Trade debtors	490	–
Other debtors	1	2,029
	<u>491</u>	<u>2,029</u>

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

8. Creditors: Amounts Falling due Within One Year

	2024	2023
	£	£
Trade creditors	66	87
Social security and other taxes	1,585	2,576
Other creditors	505	7,261
	<u>2,156</u>	<u>9,924</u>

Back O'th Moss Community Centre

Management Information

Year Ended 31 March 2024

The following pages do not form part of the financial statements.

Back O'th Moss Community Centre

Detailed Income Statement

Year Ended 31 March 2024

	2024	2023
	£	£
Turnover	118,221	139,700
Cost of Sales		
Purchases	31,925	7,937
Gross Profit	86,296	131,763
Overheads		
Administrative expenses	117,279	67,303
(Loss)/Profit on Trading	(30,983)	64,460
Operating (Loss)/Profit	(30,983)	64,460
(Loss)/Profit Before Taxation	(30,983)	64,460

Back O'th Moss Community Centre

Notes to the Detailed Income Statement

Year Ended 31 March 2024

	2024	2023
	£	£
Administrative Expenses		
Wages and salaries	49,498	36,311
Staff pension contributions	966	727
Rates and water	2,544	3,548
Light and heat	12,269	6,135
Insurance	819	844
Repairs and maintenance (allowable)	32,799	6,188
Motor expenses	4,857	–
Travel and subsistence	–	8
Hire costs (non-operating leases)	–	356
Telephone	562	811
Office expenses	–	470
Printing postage and stationery	1,817	347
Staff training	–	35
Sundry expenses	307	344
Laundry and cleaning	3,673	2,918
Charitable donations (allowable)	–	2,055
Advertising	345	396
Entertaining	–	156
Legal and professional fees (allowable)	180	543
Accountancy fees	2,448	1,785
Depreciation of tangible assets	4,195	3,326
	<u>117,279</u>	<u>67,303</u>

Our ref: CS/Back /T /C
Your ref:

Monday, 23 December 2024
09:59

Strictly private & confidential
The Committee
Back O'Th Moss Community Centre

Dear Committee

**BACK O'TH MOSS COMMUNITY CENTRE
FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31ST
MARCH 2024**

Further to our recent discussions, I am pleased to enclose final accounts for the period ending 31st March 2024.

In summary, the turnover for the year is £118,211 compared to £139,700 in 2023

Overhead expenses total £149,204.

The most significant expenses are as follows: -

Wages and salaries £49,498

Light and heat £12,269

Laundry, cleaning and waste removal, £3,673

The net loss for the period is £30,983 compared to a profit of £64,460 in 2023.

I am not sure about the status of the business, to determine what tax is payable or by whom.

If you are happy with the contents of the accounts and the attached letter, could you please sign your agreement on page 3 and return to me. (separate page) The copy of the accounts is for your records.

Finally, I enclose a note of charges.

Kind regards

Clare Smith

For Clare Smith Accountancy Ltd

BACK OTH MOSS COMMUNITY CENTRE

England & Wales - Charity number 1171802

Accounts

BOTM - Chairs Annual Report 2023

Chair – Chris Furlong

The last year has been hard for most people in our area and the Centre has tried to help our Community in as many ways as it can. We have increased the number of sessions and events we have in the Centre and we have also increased the number of free sessions. We currently have the Free Heat and Eat session, which we operate through the Winter, every Thursday. We have opened a not for profit Food Pantry which is also open on a Thursday. We also offer free toast and hot Soup between Monday and Friday.

The variety of sessions we offer has also increased from toddler sessions through to a Luncheon Club for our older Centre users. We have continued with the boxing sessions and have worked with Rochdale FC for their School Holiday sessions. We have also helped some of our session providers by letting them hold their sessions here for free.

In the last 12 months we have completely refurbished the Centre, from the back area which now has artificial grass. We now have new windows and grill. The Centre itself has also had a fresh lick of paint and we are awaiting the new front door and security doors to be installed.

A special mention to Jane and her team of volunteers. With Janes management the Centre has gone from strength to strength and our future here looks very rosey

We also would like to thank our partnership with Cadent and we are very grateful for their help in funding the Centre and the people who are employed here. All of which has left the Centre in a stable financial positioning.

Thank you all for coming to our Centre and we look forward to the coming year.

Chris Furlong – Chair, on behalf of the Board.

REGISTRATION NUMBER:

Back O'th Moss Community Centre
Unaudited Financial Statements
31 March 2023

CLARE SMITH ACCOUNTANCY LTD

Accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Back O'th Moss Community Centre

Financial Statements

Year Ended 31 March 2023

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Back O'th Moss Community Centre

Management Committee Report

Year Ended 31 March 2023

The officer presents his report and the unaudited financial statements of the society for the year ended 31 March 2023.

Principal activities

The principal activity of the club during the year was providing community services to OAP's.

Officer

The officer who served the society during the year was as follows:

Mr C Furlong

This report was approved by the management committee on 16 January 2024 and signed on behalf of the board by:

Mr C Furlong
Member

Secretary

Registered office:
Back O'Th Moss Community Centre
42 Coppy Bridge Drive
Rochdale
OL16 3AR

Back O'th Moss Community Centre
Statement of Income and Retained Earnings
Year Ended 31 March 2023

	Note	2023 £	2022 £
Turnover		139,700	51,841
Cost of sales		<u>7,937</u>	<u>9,922</u>
Gross Profit		131,763	41,919
Administrative expenses		67,303	58,829
Other operating income		<u>-</u>	<u>2,184</u>
Operating Profit/(Loss)		64,460	(14,726)
Profit/(Loss) Before Taxation	5	<u>64,460</u>	<u>(14,726)</u>
Tax on profit/(loss)		<u>-</u>	<u>-</u>
Profit/(Loss) for the Financial Year and Total Comprehensive Income		<u><u>64,460</u></u>	<u><u>(14,726)</u></u>
Retained Earnings at the Start of the Year		<u>36,795</u>	<u>51,521</u>
Retained Earnings at the End of the Year		<u><u>101,255</u></u>	<u><u>36,795</u></u>

These financial statements were approved by the management committee and authorised for issue on 16 January 2024, and are signed on their behalf by:

Mr C Furlong
Member

Secretary

The notes on page 58585 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed Assets				
Tangible assets	6		4,918	7,704
Current Assets				
Debtors	7	2,029		396
Cash at bank and in hand		104,232		31,396
		<u>106,261</u>		<u>31,792</u>
Creditors: Amounts Falling due Within One Year	8	<u>9,924</u>		<u>2,701</u>
Net Current Assets			<u>96,337</u>	<u>29,091</u>
Total Assets Less Current Liabilities			<u>101,255</u>	<u>36,795</u>
Net Assets			<u>101,255</u>	<u>36,795</u>
Capital and Reserves				
Profit and loss account			<u>101,255</u>	<u>36,795</u>
Members Funds			<u>101,255</u>	<u>36,795</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The members have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The officer acknowledges their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The statement of financial position
continues on the following page.
The notes on page 58-585 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the management committee and authorised for issue on 16 January 2024, and are signed on their behalf by:

Mr C Furlong
Member

Secretary

Registration number:

The notes on page 58585 form part of these financial statements.

Back O'th Moss Community Centre

Notes to the Financial Statements

Year Ended 31 March 2023

1. General Information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is Back O'Th Moss Community Centre, 42 Copsy Bridge Drive, Rochdale, OL16 3AR.

2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue Recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Plant & Machinery	-	25% straight line
Fixtures & Fittings	-	25% straight line
Office Equipment	-	25% straight line

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

4. Employee Numbers

The average number of persons employed by the society during the year amounted to Nil (2022: 5).

5. Profit Before Taxation

Profit before taxation is stated after charging:

	2023 £	2022 £
Depreciation of tangible assets	<u>3,326</u>	<u>3,386</u>

6. Tangible Assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	9,629	780	–	3,549	13,958
Additions	–	–	1	539	540
At 31 March 2023	<u>9,629</u>	<u>780</u>	<u>1</u>	<u>4,088</u>	<u>14,498</u>
Depreciation					
At 1 April 2022	3,336	780	–	2,138	6,254
Charge for the year	2,497	–	–	829	3,326
At 31 March 2023	<u>5,833</u>	<u>780</u>	<u>–</u>	<u>2,967</u>	<u>9,580</u>
Carrying amount					
At 31 March 2023	<u>3,796</u>	<u>–</u>	<u>1</u>	<u>1,121</u>	<u>4,918</u>
At 31 March 2022	<u>6,293</u>	<u>–</u>	<u>–</u>	<u>1,411</u>	<u>7,704</u>

7. Debtors

	2023 £	2022 £
Other debtors	<u>2,029</u>	<u>396</u>

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

8. Creditors: Amounts Falling due Within One Year

	2023	2022
	£	£
Trade creditors	87	–
Social security and other taxes	2,576	640
Other creditors	7,261	2,061
	<u>9,924</u>	<u>2,701</u>

Back O'th Moss Community Centre

Management Information

Year Ended 31 March 2023

The following pages do not form part of the financial statements.

Back O'th Moss Community Centre

Detailed Income Statement

Year Ended 31 March 2023

	2023 £	2022 £
Turnover	139,700	51,841
Cost of Sales		
Purchases	7,937	9,922
Gross Profit	131,763	41,919
Overheads		
Administrative expenses	67,303	58,829
Profit/(Loss) on Society Trading	64,460	(16,910)
JRS Grants	–	2,184
Operating Profit/(Loss)	64,460	(14,726)
Profit/(Loss) Before Taxation	64,460	(14,726)

Back O'th Moss Community Centre

Notes to the Detailed Income Statement

Year Ended 31 March 2023

	2023	2022
	£	£
Administrative Expenses		
Wages and salaries	36,311	28,955
Staff pension contributions	727	170
Rates and water	3,548	2,540
Light and heat	6,135	4,135
Insurance	844	964
Repairs and maintenance (allowable)	6,188	8,983
Travel and subsistence	8	–
Hire costs (non-operating leases)	356	–
Telephone	811	1,586
Office expenses	470	–
Printing postage and stationery	347	477
Staff training	35	–
Sundry expenses	344	862
Laundry and cleaning	2,918	4,077
Charitable donations (allowable)	2,055	750
Advertising	396	–
Entertaining	156	–
Legal and professional fees (allowable)	543	750
Accountancy fees	1,785	1,194
Depreciation of tangible assets	3,326	3,386
	<u>67,303</u>	<u>58,829</u>

Our ref: CS/Back /T /C
Your ref:

Thursday, 18 January 2024
09:48

Strictly private & confidential
The Committee
Back O'Th Moss Community Centre

Dear Committee

**BACK O'TH MOSS COMMUNITY CENTRE
FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31ST
MARCH 2023**

Further to our recent discussions, I am pleased to enclose final accounts for the period ending 31st March 2023.

In summary, the turnover for the year is £139,700 compared to £51,841 in 2022.

Overhead expenses total £75,240.

The most significant expenses are as follows: -

Wages and salaries £36,311.

Light and heat £6,135

Laundry, cleaning and waste removal, £2,918

The net profit for the period is £64,460 compared to a loss of £14,726 in 2022.

I am not sure about the status of the business, to determine what tax is payable or by whom.

If you are happy with the contents of the accounts and the attached letter, could you please sign your agreement on page 3 and return to me. (separate page) The copy of the accounts is for your records.

Finally, I enclose a note of charges.

Kind regards

Clare Smith

For Clare Smith Accountancy Ltd

BACK OTH MOSS COMMUNITY CENTRE

England & Wales - Charity number 1171802

Accounts

AGM ANNUAL REPORT.

Dear residents, partners and fellow directors, it is now nearing 12 months since we last met to report the challenges we faced and inform you of our hopes and dreams for 2021.

I explained changes were afoot. During 2021 we welcomed enthusiastic board members but unfortunately lost others. We noted your suggestions to try to increase numbers as local residents on the board. I am pleased to announce we have since appointed Bryan Brown as our latest director.

Can I now ask all the directors to stand and introduce themselves explaining their responsibilities to the board.

We have also lost our previous staff members, Pat our manager and Abi our support and outreach worker. This has been due to retirement and career progression. The board wishes to thank them both and wishes them success and contentment in the future.

As stated last year the board's aim was to work with partners from other community centres to help us develop a vibrant centre. I am pleased to announce that this positive step has begun in earnest. We continue to work with Action Together, RBH, Working Skills Services, Youth Services and other Community Centres. In June we appointed a new member of staff, Andy, who is our caretaker/handyman. He has worked extremely hard to maintain, decorate and has started to re shape the outside facilities.

In August Jane our new manager was appointed and started the transformation of the centre. She has achieved at least seventy five per cent of room hire and ensured that the board's aim to help young families and youths has been targeted. Our boxing training delivered by one of our board members has been a huge success. I would like to thank all concerned in this venture. This is an exciting journey that the board is taking.

I will now hand over to our new Chair Mr. Chris Furlong to inform you of the events that we have planned to take place over Christmas and our aspirations for 2022.

REGISTRATION NUMBER:

**Back O'th Moss Community Centre
Audited Financial Statements
31 March 2021**

CLARE SMITH ACCOUNTANCY LTD

Accountants
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Back O'th Moss Community Centre

Financial Statements

Year Ended 31 March 2021

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Back O'th Moss Community Centre

Management Committee Report

Year Ended 31 March 2021

The officer presents his report and the unaudited financial statements of the society for the year ended 31 March 2021.

Principal activities

The principal activity of the club during the year was providing community services to OAP's.

Officer

The officer who served the society during the year was as follows:

Mr S McLoughlin

This report was approved by the management committee on 22 November 2021 and signed on behalf of the board by:

Mr S McLoughlin
Member

Secretary

Registered office:
Back O'Th Moss Community Centre
42 Copsy Bridge Drive
Rochdale
OL16 3AR

Back O'th Moss Community Centre
Statement of Income and Retained Earnings
Year Ended 31 March 2021

	Note	2021 £	2020 £
Turnover		42,142	45,466
Cost of sales		<u>1,666</u>	<u>1,761</u>
Gross Profit		40,476	43,705
Distribution costs		-	1,229
Administrative expenses		35,521	40,280
Other operating income		<u>15,205</u>	<u>-</u>
Operating Profit		20,160	2,196
Profit Before Taxation	5	<u>20,160</u>	<u>2,196</u>
Tax on profit		<u>-</u>	<u>-</u>
Profit for the Financial Year and Total Comprehensive Income		<u>20,160</u>	<u>2,196</u>
Retained Earnings at the Start of the Year		<u>31,361</u>	<u>29,165</u>
Retained Earnings at the End of the Year		<u>51,521</u>	<u>31,361</u>

The notes on page 59595 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	6	2,471	2,378
Current Assets			
Debtors	7	142	393
Cash at bank and in hand		48,560	32,869
		<u>48,702</u>	<u>33,262</u>
Creditors: Amounts Falling due Within One Year	8	<u>(348)</u>	4,279
Net Current Assets		<u>49,050</u>	<u>28,983</u>
Total Assets Less Current Liabilities		<u>51,521</u>	<u>31,361</u>
Net Assets		<u>51,521</u>	<u>31,361</u>
Capital and Reserves			
Profit and loss account		51,521	31,361
Members Funds		<u>51,521</u>	<u>31,361</u>

The society is satisfied that it is entitled to exemption from the requirement to obtain an audit under section 84 of the Co-operative and Community Benefit Societies Act 2014.

The members have not required the society to obtain an audit of its financial statements for the year in question in accordance with the Act.

The officer acknowledges their responsibilities for:

- ensuring that the society keeps proper accounting records which comply with section 75 of the Co-operative and Community Benefit Societies Act 2014 (the Act);
- establishing and maintaining a satisfactory system of its books of accounts, its cash holdings and all its receipts and remittances in order to comply with section 75 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the society as at the end of the financial year and of its income and expenditure for the year in accordance with the requirements of section 80, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the society.

These financial statements have been prepared in accordance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The statement of financial position
continues on the following page.

The notes on page 59595 form part of these financial statements.

Back O'th Moss Community Centre

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the management committee and authorised for issue on 22 November 2021, and are signed on their behalf by:

Mr S McLoughlin
Member

Secretary

Registration number:

The notes on page 59595 form part of these financial statements.

Back O'th Moss Community Centre

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The society is registered under the Co-operative and Community Benefit Societies Act 2014. The address of the registered office is Back O'Th Moss Community Centre, 42 Coppy Bridge Drive, Rochdale, OL16 3AR.

2. Statement of Compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue Recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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

Plant & Machinery - 25% straight line

Back O'th Moss Community Centre

Notes to the Financial Statements

Year Ended 31 March 2021

Fixtures & Fittings	- 25% straight line
Office Equipment	- 25% straight line

Back O'th Moss Community Centre
Notes to the Financial Statements *(continued)*
Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the society are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the society becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Back O'th Moss Community Centre

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

4. Employee Numbers

The average number of persons employed by the society during the year amounted to Nil (2020: Nil).

5. Profit Before Taxation

Profit before taxation is stated after charging:

	2021	2020
	£	£
Depreciation of tangible assets	1,233	853

6. Tangible Assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020	1,077	780	2,156	4,013
Additions	477	-	849	1,326
At 31 March 2021	1,554	780	3,005	5,339
Depreciation				
At 1 April 2020	360	390	885	1,635
Charge for the year	479	195	559	1,233
At 31 March 2021	839	585	1,444	2,868
Carrying amount				
At 31 March 2021	715	195	1,561	2,471
At 31 March 2020	717	390	1,271	2,378

7. Debtors

	2021	2020
	£	£
Trade debtors	-	251
Other debtors	142	142
	142	393

8. Creditors: Amounts Falling due Within One Year

	2021	2020
	£	£
Trade creditors	566	3,976
Social security and other taxes	162	155
Other creditors	(1,076)	148
	(348)	4,279

Back O'th Moss Community Centre
Management Information
Year Ended 31 March 2021

The following pages do not form part of the financial statements.

Back O'th Moss Community Centre

Detailed Income Statement

Year Ended 31 March 2021

	2021	2020
	£	£
Turnover	42,142	45,466
Cost of Sales		
Purchases	1,666	1,761
Gross Profit	40,476	43,705
Overheads		
Distribution costs	-	1,229
Administrative expenses	35,521	40,280
	35,521	41,509
Profit on Society Trading	4,955	2,196
Other income	15,205	-
Operating Profit	20,160	2,196
Profit Before Taxation	20,160	2,196

Back O'th Moss Community Centre

Notes to the Detailed Income Statement

Year Ended 31 March 2021

	2021 £	2020 £
Distribution Costs		
Transport	-	453
Activities, funded expenses and fundraising	-	776
	<u>-</u>	<u>1,229</u>
	=====	=====
Administrative Expenses		
Wages and salaries	18,390	21,837
Rates and water	1,396	653
Light and heat	3,689	5,331
Insurance	713	516
Repairs and maintenance (allowable)	2,799	3,661
Other establishment expenses	-	1,725
Telephone	582	662
Office expenses	-	282
Printing postage and stationery	551	417
Staff training	2,490	-
Sundry expenses	101	385
Laundry and cleaning	1,435	2,461
Charitable donations (allowable)	200	-
Legal and professional fees (allowable)	310	-
Accountancy fees	1,632	1,497
Depreciation of tangible assets	1,233	853
	<u>35,521</u>	<u>40,280</u>
	=====	=====

Our ref: CS/Back /T /C
December 2021
Your ref:

Wednesday, 01
11:54

Strictly private & confidential
The Committee
Back O'Th Moss Community Centre

Dear Committee

BACK O'TH MOSS COMMUNITY CENTRE
FINANCIAL STATEMENTS FOR THE PERIOD ENDING
31ST MARCH 2021

Further to our recent discussions, I am pleased to enclose final accounts for the period ending 31st March 2021.

In summary, the turnover for the year is £42,142 compared to £45,466 in 2020

Overhead expenses total £37,187.

The most significant expenses are as follows: -

Wages and salaries £18,390.

Light and heat £3,689.

Laundry, cleaning and waste removal, £1,435.

The business also received grants of £15,205.

The net profit for the period is £20,160 compared to £2,196 in 2020.

I am not sure about the status of the business, to determine what tax is payable or by whom.

If you are happy with the contents of the accounts and the attached letter, could you please sign your agreement on page 3 and return to me. (separate page) The copy of the accounts is for your records.

Finally, I enclose a note of charges.

Kind regards

Clare Smith

For Clare Smith Accountancy Ltd