

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 Franks 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		<u>31,865</u>	<u>31,925</u>
Gross Profit		107,994	86,296
Administrative expenses		<u>100,549</u>	<u>117,279</u>
Operating Profit/(Loss)		7,445	(30,983)
Profit/(Loss) Before Taxation	5	<u>7,445</u>	<u>(30,983)</u>
Tax on profit/(loss)		<u>—</u>	<u>—</u>
Profit/(Loss) for the Financial Year and Total Comprehensive Income		<u>7,445</u>	<u>(30,983)</u>
Retained Earnings at the Start of the Year		<u>70,272</u>	<u>101,255</u>
Retained Earnings at the End of the Year		<u>77,717</u>	<u>70,272</u>

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 585 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><u>77,717</u></u>	<u><u>70,272</u></u>
Capital and Reserves			
Profit and loss account		<u>77,717</u>	<u>70,272</u>
Members Funds		<u><u>77,717</u></u>	<u><u>70,272</u></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 58-59 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 585 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 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
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	3,656	4,195

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	9,909	5,668	1	4,931	20,509
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	9,909	2,591	—	4,931	17,431
Carrying amount					
At 31 March 2025	—	3,077	1	—	3,078
At 31 March 2024	1,509	1,766	1	925	4,201

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