

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED ORGANISATION

England & Wales · Charity number 1173891

Details

Other names BSACC

Status Registered

Legal form CIO

Registered 2017-07-21

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

Contact

Address Blackrod Sports & Community Centre
Greenbarn Way
Blackrod
Bolton
BL6 5TG

Phone 07980713289

Email bsacc.manager@gmail.com

Website www.blackrodsacc.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO:TO FURTHER OR BENEFIT THE RESIDENTS OF BLACKROD, WEST BOLTON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, 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 POWER TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND ITS ASSOCIATED FACILITIES TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE AND ITS FACILITIES FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Blackrod Sports and Community Centre CIO has a rolling Tenancy at Will and is due to sign a lease with Bolton Council as the owner to manage these indoor and outdoor facilities. Through community management, we aim to increase usage, to widen the activities/events at the Centre, to secure grant funding to develop these facilities, and to work towards achieving a long term, sustainable future.

Classification

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

Geography

- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£177,793	£138,746	-	-
2024-03-31	£144,023	£130,557	-	-
2023-03-31	£118,913	£125,206	-	-
2022-03-31	£127,289	£131,898	-	-
2021-03-31	£136,957	£89,575	-	-

Trustees

Name	Role	Appointed
James Royal	Chair	2023-01-30
Amanda Winstanley		2022-09-12
BERYL MONAGHAN		2017-03-02
Benjamin Lawton		2026-05-11
Carol Winston		2021-03-08
James Johnson		2026-05-11
Jim Brooks		2018-10-12
MARGARET DOLAN		2018-10-12
Susan Edwards		2026-05-11

Accounts

Charity registration number 1173891 (England and Wales)

**BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE
INCORPORATED**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms A Winstanley
Ms C Winston
Mr J Brooks
Ms M Dolan
Ms B Monaghan
Ms A Brooks
Mr J Royal

Senior management

Mr David Holden-Locke

Charity number (England and Wales)

1173891

Principal address

Greenbarn Way
Blackrod
Bolton
BL6 5TG

Independent examiner

D G Winston FCCA
CRBH LTD
7 Bolton Road
Ashton in Makerfield
Wigan
WN4 8AA

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

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BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

It gives me great pride to present this Chair's Report for the year ending 31 March 2025.

Over the past year, Blackrod Sports and Community Centre has continued to grow in strength and reach. What began as a small community-led effort back in 2017 is now a well-established and respected charity, providing vital services and activities for thousands of local people each month.

Our Centre is now welcoming over 6,500 visits per month across a wide range of funded and privately run activities. Each week, we provide 36 free sessions supported by our funders, ranging from fitness and wellbeing classes to youth provision, warm spaces activities, mindfulness, arts, and family support. Alongside this, we host an equally strong programme of paid and volunteer-led sessions. We are also proud to have funded wider community events such as summer meals for older residents, seasonal youth activities, and festive gift giveaways that reach hundreds of local families.

Financially, we have remained on a secure footing. Since our formation, we have invested over £777,000 back into the local economy, including more than £170,000 on repairs and maintenance of this ageing but much-loved building. While the lack of a long-term lease has prevented us from unlocking some major capital opportunities – including significant energy efficiency and sports development grants – we have nevertheless sustained and expanded our offer through careful financial management and continued success in securing revenue grants.

Looking ahead, our vision is clear. We want to move from being simply managers of a building to being recognised as a provider of high-quality, inclusive programmes that meet community need.

None of this would be possible without the commitment of our dedicated staff team, volunteers, trustees, and supporters. Their passion, expertise, and determination keep this Centre vibrant and welcoming, even in the face of ongoing social and economic challenges. The Trustees wish to place on record their sincere thanks to David Holden-Locke, our Chief Executive, for his exceptional hard work and leadership in managing the charity and securing the grant funding that makes all of our activities possible. David's dedication and ability to navigate complex funding landscapes have ensured the continued success, sustainability and expansion of our programmes, and his contribution is deeply valued by the Board and community alike.

In closing, I would like to thank everyone who has contributed to our success this year – our funders, partners, users, and the wider community. Together we have built something that is not only sustainable but also transformative for Blackrod and the surrounding area. With continued support, I am confident that the years ahead will see us grow further still, ensuring that our Centre remains a place where everyone feels it is *their* community hub.

On behalf of the Trustees,

Ann Brooks

Ms Ann Brooks
Chairperson

Date: 14 October 2025

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Blackrod Sports and Community Centre CIO was established in July 2017 following 18 months of resident-led consultation, audit and negotiation with Bolton Council.

Its charitable purpose is to manage, promote, hire out, maintain and improve community sports and recreational facilities for the benefit of residents in Blackrod and surrounding communities.

These facilities comprise a large indoor hall with stage and kitchen, a small meeting room, sports changing facilities, an outdoor football pitch and adjacent land. The Centre aims to:

- increase usage of community assets;
- widen the range of activities to suit all ages and needs;
- provide a hub for the delivery of community support services;
- and become sustainable, ideally moving towards financial self-sufficiency.

To achieve these objectives, the CIO employs a part-time Chief Executive and caretaking/cleaning staff, along with Health and Wellbeing Coordinators and sessional staff. They oversee day-to-day operations and lead our programme of health, wellbeing and community activities.

Public benefit

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's public benefit guidance.

The Centre continues to provide a broad range of low-cost or free opportunities for local people, including fitness, arts, social and wellbeing sessions, youth provision, family support and warm spaces initiatives. By doing so, we reduce isolation, promote healthier lifestyles, create volunteering opportunities and strengthen community life.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

2024/25 was another year of strong delivery and growth.

- **Participation:** By February 2025, the Centre was hosting 1,865 visits per week (6,595 per month), excluding one-off events. Of these, 865 weekly attendances were at free sessions funded by the National Lottery Community Fund, Sport England, Garfield Weston Foundation, Bolton Fund and others

Community Impact: Over 36 free weekly sessions were provided, covering fitness, wellbeing, arts, drama, mindfulness, table tennis, youth services and support for recovering addicts. We also hosted the DWP outreach van weekly and seasonal events such as Easter activities (supporting 125 children and families) and Christmas gift distribution (over 400 recipients).

- **Economic Impact:** Since inception, the Centre has reinvested £777,797 into the local economy, including £170,911 on building repairs and maintenance

Events and Partnerships: We funded and supported community groups including the Blackrod Gardening Group, St Catherine's Messy Play, and local schools' out-of-hours provision. Despite challenges around capital investment, we have continued to secure sufficient revenue funding to sustain operations and grow services.

Financial review

The Centre ended the year with healthy reserves. £156022.

Our revenue base is primarily supported by grant funding, supplemented by rental and hire income. This year's income reached £182,549 with expenditure of £116,195 up to February 2025

Funds are held to:

- support core staffing costs (Chief Executive, Health and Wellbeing Coordinators, cleaning and sessional delivery);
- cover building maintenance and utilities;
- and invest in future development priorities agreed with Bolton Council.

The Trustees' reserves policy is to hold between three and six months of core costs to ensure continuity in the event of unexpected funding changes.

Going concern

The Trustees believe that the charity is a going concern. Despite reliance on grant income, our diversification of funding streams and growth in self-generated income from hall and pitch hire gives confidence in the Centre's financial resilience.

Reserves policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Looking ahead, our priority is to secure a 25-year lease for the building and land. This is critical to unlocking significant capital funding opportunities.

In parallel, we will:

- continue delivering and expanding our programme of free and low-cost activity for all ages;
- strengthen our health and wellbeing offer, particularly for older residents, young people and vulnerable groups;
- develop partnerships to extend delivery into other local venues; and
- further improve the building and site to ensure it remains safe, welcoming and sustainable.

Structure, governance and management

The Trust is a company limited by guarantee

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Winstanley

Ms C Winston

Mr J Brooks

Ms M Dolan

Ms B Monaghan

Ms A Brooks

Mr J Royal

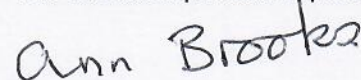
Recruitment and appointment of trustees

With the exception of the First Trustees, the Blackrod Sports and Community Centre CIO Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees. Blackrod Sports and Community Centre CIO has openly advertised for and has responded to applications of interest to be considered as a Trustee. We are actively searching to recruit for a Trustee with a sporting background to work with us.

Induction and training of trustees

The Blackrod Sports and Community Centre CIO was provided with initial training and information when the draft constitution was put together both from within its own Trustees with relevant expertise and externally. This will be repeated for new Trustees. Blackrod Sports and Community Centre CIO is a member of Bolton Council for Voluntary Services. Individual Trustees have taken part in relevant training. BCVS regularly advertises Trustee, staff and volunteer training opportunities. Trustees have taken part.

The Trustees report was approved by the Board of Trustees.



Ms A Brooks

Trustee

14 October 2025

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources of the Trust for that year.

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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

I report to the Trustees on my examination of the financial statements of Blackrod Sports and Community Centre Charitable Incorporated (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

D G Winston FCCA
CRBH LTD
7 Bolton Road
Ashton in Makerfield
Wigan
WN4 8AA
14 October 2025

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	58,567	119,226	177,793	36,432	107,591	144,023
Total income		58,567	119,226	177,793	36,432	107,591	144,023
Expenditure on:							
Charitable activities	4	138,746	-	138,746	130,557	-	130,557
Total expenditure		138,746	-	138,746	130,557	-	130,557
Net income/(expenditure)		(80,179)	119,226	39,047	(94,125)	107,591	13,466
Transfers between funds		118,905	(118,905)	-	116,317	(116,317)	-
Net movement in funds	5	38,726	321	39,047	22,192	(8,726)	13,466
Reconciliation of funds:							
Fund balances at 1 April 2024		102,324	14,651	116,975	80,132	23,377	103,509
Fund balances at 31 March 2025		141,050	14,972	156,022	102,324	14,651	116,975

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		8,656		17,471
Current assets					
Debtors	10	4,733		3,547	
Cash at bank and in hand		145,049		100,142	
		149,782		103,689	
Creditors: amounts falling due within one year	11	(2,416)		(4,185)	
Net current assets			147,366		99,504
Total assets less current liabilities			156,022		116,975
The funds of the Trust					
Restricted income funds	12		14,972		14,651
Unrestricted funds	13		141,050		102,324
			156,022		116,975

The financial statements were approved by the Trustees on 14 October 2025

Ann Brooks

Ms A Brooks
Trustee

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Blackrod Sports and Community Centre Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Blackrod Sports and Community Centre CIO is a Charitable Incorporated Organisation which is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% Straight Line
Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Funds						
Grants	17,000	119,226	136,226	1,000	107,591	108,591
Ancillary trading income	1,259	-	1,259	-	-	-
Charitable rental income	40,063	-	40,063	35,432	-	35,432
Other income	245	-	245	-	-	-
	<u>58,567</u>	<u>119,226</u>	<u>177,793</u>	<u>36,432</u>	<u>107,591</u>	<u>144,023</u>

4 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Depreciation and impairment	14,140	16,774
Staff Costs	1,435	1,075
Sundry	172	881
Session Delivery	43,137	37,451
Pitch Maintenance	5,626	4,760
Centre Management	50,592	42,365
Cleaning	11,385	7,042
IT Costs	2,723	3,301
Repairs and Maintenance	5,513	12,908
Insurance	1,263	1,263
Accountancy	2,220	2,640
Bank Charges	98	97
Donations	442	-
	<u>138,746</u>	<u>130,557</u>
Analysis by fund		
Unrestricted funds	<u>138,746</u>	<u>130,557</u>

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,220	2,640
Depreciation of owned tangible fixed assets	<u>14,140</u>	<u>16,774</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024			
Additions	64,055	12,242	76,297
	-	12,904	12,904
At 31 March 2025	64,055	25,146	89,201
Depreciation and impairment			
At 1 April 2024			
Depreciation charged in the year	54,939	11,466	66,405
	9,115	5,025	14,140
At 31 March 2025	64,054	16,491	80,545
Carrying amount			
At 31 March 2025	1	8,655	8,656
At 31 March 2024	64,055	8,355	17,471

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	3,253	2,547
Other debtors	1,480	1,000
	<u>4,733</u>	<u>3,547</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	645
Accruals and deferred income	2,416	3,540
	<u>2,416</u>	<u>4,185</u>

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Transfers £	At 31 March 2025 £
	14,651	-	(14,651)	-
Bolton Fund	-	1,000	(1,000)	-
Lottery Community Fund	-	59,888	(44,916)	14,972
Boltons CVS R36	-	14,711	(14,711)	-
Football Foundation	-	1,587	(1,587)	-
GM Answer Cancer	-	8,100	(8,100)	-
Bolton Warms Spaces	-	2,440	(2,440)	-
UKSPF	-	3,250	(3,250)	-
Sport England	-	14,750	(14,750)	-
Next Steps	-	3,500	(3,500)	-
Eric Wright	-	5,000	(5,000)	-
Bolton Culture Fund	-	2,500	(2,500)	-
Forever Manchester Energy	-	2,500	(2,500)	-
	<u>14,651</u>	<u>119,226</u>	<u>(118,905)</u>	<u>14,972</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Restricted funds

(Continued)

Previous year:

	At 1 April 2023 £	Incoming resources £	Transfers £	At 31 March 2024 £
Bolton Fund	19,907	-	(19,907)	-
Lottery Community Fund	3,470	55,000	(43,819)	14,651
Boltons CVS R36	-	20,515	(20,515)	-
Bolton Festive Fund	-	99	(99)	-
Football Foundation	-	2,151	(2,151)	-
GM Answer Cancer	-	1,983	(1,983)	-
Community Cost of Living	-	25,803	(25,803)	-
ASDA	-	600	(600)	-
Bolton Warms Spaces	-	1,440	(1,440)	-
	<u>23,377</u>	<u>107,591</u>	<u>(116,317)</u>	<u>14,651</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>102,324</u>	<u>58,567</u>	<u>(138,746)</u>	<u>118,905</u>	<u>141,050</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General Funds	<u>80,132</u>	<u>36,432</u>	<u>(130,557)</u>	<u>116,317</u>	<u>102,324</u>

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	8,656	-	8,656
Current assets/(liabilities)	<u>132,394</u>	<u>14,972</u>	<u>147,366</u>
	<u>141,050</u>	<u>14,972</u>	<u>156,022</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	17,471	-	17,471
Current assets/(liabilities)	84,853	14,651	99,504
	<u>102,324</u>	<u>14,651</u>	<u>116,975</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity registration number 1173891 (England and Wales)

**BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE
INCORPORATED**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A Winstanley Ms C Winston Mr J Brooks Ms M Dolan Ms B Monaghan Ms A Brooks Mr J Royal
Senior management	Mr David Holden-Locke
Charity number (England and Wales)	1173891
Principal address	Greenbarn Way Blackrod Bolton BL6 5TG
Independent examiner	D G Winston FCCA CRBH LTD 7 Bolton Road Ashton in Makerfield Wigan WN4 8AA

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

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BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

CHAIRPERSON'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

I am pleased to present the annual report for Blackrod Sports and Community Centre covering the period 2023 to 2024.

This report encapsulates our organization's journey over the past year, highlighting our achievements, challenges, and strategic initiatives.

The past year has been a successful and transformative period for Blackrod Sports and Community Centre as we continued our mission of providing a well-equipped local community facility that is open and accessible to all.

Throughout this report, you will find a comprehensive overview of our activities, partnerships, and achievements. From new activity sessions, community engagement projects, investment in other projects across Blackrod we have continued to push the boundaries of the locality agenda and impact in the community health and well-being sector. I would like to extend my sincere gratitude to our dedicated team, talented sessional deliverers, supportive partners, and visionary trustees for their invaluable contributions and unwavering support. I would like to point out David Holden-Locke our charity Chief Executive for gratitude as he continues to secure all of the grants that fund our activities and services. David continues to manage the Charity, Building and Resources to ensure that we are more than just going concern, we are a well-resourced, well run, charity and local asset. His successes are appreciated across Bolton in our local communities, and he deserves this to be recognised. In addition, we are pleased this year to introduce new Charity Patrons Dawn Lythgoe of the Bolton GP Federation, The Hon Chris Green MP our local MP and local businesses Chamberlain Doors and Dickinsons. Their ongoing support is most welcome, and we hope to work more closely with them all in coming months and years. Together, we have navigated through challenges, celebrated successes, and laid the groundwork for a future filled with even greater possibilities.

As we reflect on the past year's achievements and look ahead to the future, let us reaffirm our commitment to excellence, collaboration, and inclusivity. With your continued support and guidance, I am confident that Blackrod Sports and Community Centre will continue to be a driving force for positive change within our community. Thank you for your continued trust and belief in our mission

The range of skills, knowledge, experience and contacts we bring to the table is amazing. I am proud of what we have achieved this year in challenging circumstances. With this in mind, I commend this report and wish all our team, participants and friends' safety, good health and warm wishes in this ever evolving landscape.

Ann Brooks

Ms Ann Brooks
Chairperson

Date: 31 December 2024

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Blackrod Sports and Community Centre CIO has a part-time Chief Executive and caretaking/cleaning staff to deliver the day-to-day management and care of the Centre. In addition, we have a full time Health and Well Being Coordinator. It is their role to coordinate our health and wellbeing programme of activity and support locally. We have secured further grant funding, that we have used to continue the upgrade or enhancement of the existing community facilities. Specifically, this year we secured funding to continue the maintenance of the outdoors sports pitches. The CIO will encourage the use of these facilities in ways which promote community selfhelp action, which broaden what is on offer within the Blackrod area, and which seek to deliver activities to meet locally identified needs.

The Blackrod Sports and Community Centre CIO was set up in July 2017 following 18 months of resident-led discussion, research, including a community audit, consultation, and negotiation with Bolton Council. As a local Charity the CIO's purpose is to enable the community to manage, promote, hire-out, maintain and improve these community sports and recreational facilities. These comprised a large indoor hall with a stage, kitchen, a small meeting room, sports changing facilities, an outdoor football pitch and adjacent land, all of which are owned by Bolton Council. Community management of these facilities aims to: increase usage; widen the range of activities on offer to meet the local interests, to suit all ages and needs; become a hub for the delivery of community support services; and seek to become sustainable and ideally, eventually, to become self-financing.

Public benefit

To advertise and encourage the use/hire of these community facilities to offer a more diverse range of community social, active leisure, recreation, self-help support, and sports activities for all ages; to bring people together to break social isolation; to encourage people to become active in the community by either starting/advertising new activities or by joining in existing classes; to promote volunteering at, or involvement with the Centre, for the mutual benefit of the individual and to help the sustainability of the Centre for residents in Blackrod and neighbouring communities; to apply for small grants to enable the Centre to initiate new activities to meet specific needs that have been identified from community consultation or proposed for delivery. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Significant activities and achievements against objectives

At 31 March 2024, Blackrod Sports and Community Centre CIO was almost 7 years into community management and is still working closely with Bolton Council to address the most pressing repairs and maintenance work that inevitably arise with a building of between 45-50 years old which had previously been remotely managed. The reserves at the year-end were being held to support the core revenue costs, including the engagement of a part time Charity Chief Executive, Health and wellbeing coordinators, sessional staff and a cleaner, football pitch maintenance, for further investment that Trustees had agreed with Bolton Council, and to help to deliver specific activities and initiatives at the Centre.

Financial review

The balance in the bank at 31 March 2024 was £100142. (2023 - £70,044) to cash flow the core costs of the Centre, to invest in the enhancement of existing facilities and to start some new community activities. The restricted funds held at 31 March 2024 was £14651 (2023 - £23,377).

The unrestricted funds held by the charity at 31 March 2024 were £102324(2023 - £80,132).

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Going concern

At this stage, Trustees felt that the income was being managed prudently, given: dependency on grant income; and that we are increasing self-earned income from the hire of the Centre's facilities. Due to these successes the centre has improved its financial resilience and is more secure than expected in the current climate. We have planned for what actions we need to take in the future and are reassured that our activity will continue.

Reserves policy

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for future periods

We have been successful in securing grant funding this year for both revenue and capital investments. Going forward we plan to complete the renovation and improvements to the exterior of the building and site. We will look into developing more outdoor recreational land to be used by sports groups including football, rounders, running, cycling and over 50s football.

We are planning to maintain our staff as we build on this year's successful delivery to provide a thorough health and wellbeing offer. We have a full programme of activity now for the over 50s and have added to this with mental and physical well-being session for people of all ages. We have started to work with young people too in our self-defence, arts and crafts and drama groups. And we will look to add to this with a new programme of activity for all ages.

Moving into 2024/25 we are developing the role of the charity as we start to move away from managing a building to providing activity and project management to programmes of work. This may include delivering activity outside of the building in other available locations locally.

Structure, governance and management

The Trust is a company limited by guarantee

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Winstanley
Ms C Winston
Mr J Brooks
Ms M Dolan
Ms B Monaghan
Ms A Brooks
Mr J Royal

Recruitment and appointment of trustees

With the exception of the First Trustees, the Blackrod Sports and Community Centre CIO Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees. Blackrod Sports and Community Centre CIO has openly advertised for and has responded to applications of interest to be considered as a Trustee. We are actively searching to recruit for a Trustee with financial background to work with us as Treasurer.

Induction and training of trustees

The Blackrod Sports and Community Centre CIO was provided with initial training and information when the draft constitution was put together both from within its own Trustees with relevant expertise and externally. This will be repeated for new Trustees. Blackrod Sports and Community Centre CIO is a member of Bolton Council for Voluntary Services. Individual Trustees have taken part in relevant training. BCVS regularly advertises Trustee, staff and volunteer training opportunities. Trustees have taken part.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees report was approved by the Board of Trustees.

Ann Brooks

Ms A Brooks
Trustee

31 December 2024

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BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources of the Trust for that year.

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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

I report to the Trustees on my examination of the financial statements of Blackrod Sports and Community Centre Charitable Incorporated (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Trust as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

D G Winston FCCA
CRBH LTD
7 Bolton Road
Ashton in Makerfield
Wigan
WN4 8AA
31 December 2024

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	36,432	107,591	144,023	53,779	65,134	118,913
Total income		36,432	107,591	144,023	53,779	65,134	118,913
Expenditure on:							
Charitable activities	4	130,557	-	130,557	53,381	71,825	125,206
Total expenditure		130,557	-	130,557	53,381	71,825	125,206
Net income/(expenditure)		(94,125)	107,591	13,466	398	(6,691)	(6,293)
Transfers between funds		116,317	(116,317)	-	-	-	-
Net movement in funds	5	22,192	(8,726)	13,466	398	(6,691)	(6,293)
Reconciliation of funds:							
Fund balances at 1 April 2023		80,132	23,377	103,509	79,734	30,068	109,802
Fund balances at 31 March 2024		102,324	14,651	116,975	80,132	23,377	103,509

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		17,471		26,666
Current assets					
Debtors	10	3,547		8,299	
Cash at bank and in hand		100,142		70,044	
		103,689		78,343	
Creditors: amounts falling due within one year	11	(4,185)		(1,500)	
Net current assets			99,504		76,843
Total assets less current liabilities			116,975		103,509
The funds of the Trust					
Restricted income funds	12		14,651		23,377
Unrestricted funds	13		102,324		80,132
			116,975		103,509

The financial statements were approved by the Trustees on 31 December 2024

Ann Brooks

Ms A Brooks
Trustee

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BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Blackrod Sports and Community Centre Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Blackrod Sports and Community Centre CIO is a Charitable Incorporated Organisation which is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% Straight Line
Fixtures and fittings	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Funds						
Grants	1,000	107,591	108,591	13,641	65,134	78,775
Charitable rental income	35,432	-	35,432	40,138	-	40,138
	<u>36,432</u>	<u>107,591</u>	<u>144,023</u>	<u>53,779</u>	<u>65,134</u>	<u>118,913</u>

4 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Depreciation and impairment	16,774	15,259
Staff Costs	-	6,542
Sundry	1,956	3,360
Session Delivery	37,451	24,317
Pitch Maintenance	4,760	7,229
Centre Management	42,365	44,631
Cleaning	7,042	9,230
IT Costs	3,301	774
Repairs and Maintenance	12,908	10,394
Insurance	1,263	1,541
Accountancy	2,640	1,816
Bank Charges	97	113
	<u>130,557</u>	<u>125,206</u>
Analysis by fund		
Unrestricted funds	130,557	53,381
Restricted funds - general	-	71,825
	<u>130,557</u>	<u>125,206</u>

5 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>16,774</u>	<u>15,259</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Trust during the year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	64,055	12,242	76,297
Additions	-	7,579	7,579
At 31 March 2024	64,055	19,821	83,876
Depreciation and impairment			
At 1 April 2023	42,128	7,503	49,631
Depreciation charged in the year	12,811	3,963	16,774
At 31 March 2024	54,939	11,466	66,405
Carrying amount			
At 31 March 2024	9,116	8,355	17,471
At 31 March 2023	21,927	4,739	26,666

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	2,547	7,299
Other debtors	1,000	1,000
	3,547	8,299

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	645	-
Accruals and deferred income	3,540	1,500
	<u>4,185</u>	<u>1,500</u>

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Bolton Fund	19,907	-	-	(19,907)	-
Lottery Community Fund	3,470	55,000	-	(43,819)	14,651
Boltons CVS R36	-	20,515	-	(20,515)	-
Bolton Festive Fund	-	99	-	(99)	-
Football Foundation	-	2,151	-	(2,151)	-
GM Answer Cancer	-	1,983	-	(1,983)	-
Community Cost of Living	-	25,803	-	(25,803)	-
ASDA	-	600	-	(600)	-
Bolton Warms Spaces	-	1,440	-	(1,440)	-
	<u>23,377</u>	<u>107,591</u>	<u>-</u>	<u>(116,317)</u>	<u>14,651</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Restricted Funds	<u>30,068</u>	<u>65,134</u>	<u>(71,825)</u>	<u>-</u>	<u>23,377</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General Funds	<u>80,132</u>	<u>36,432</u>	<u>(130,557)</u>	<u>116,317</u>	<u>102,324</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds	79,734	53,779	(53,381)	-	80,132

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	17,471	-	17,471
Current assets/(liabilities)	84,853	14,651	99,504
	102,324	14,651	116,975
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	26,666	-	26,666
Current assets/(liabilities)	53,466	23,377	76,843
	80,132	23,377	103,509

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

**BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE
INCORPORATED**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**Tree Accountancy Limited
Chartered Certified Accountants
Third Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ**

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms Amanda Winstanley
Ms Carol Winston
Mr Jim Brooks
Ms Margaret Dolan
Ms Beryl Monaghan
Ms Ann Cunliffe
Mr James Royal
Ms Anne-Marie Watters

Senior Management Team

Mr David Holden-Locke

Charity number

1173891

Registered office

Blackrod Sports and Community Centre
Greenbarn Way
Blackrod
Bolton
BL6 5TG

Independent Examiner

Tree Accountancy
Chartered Certified Accountants
Third Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

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BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

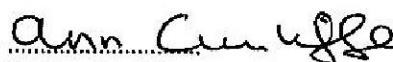
It has been another successful and challenging year for us. Our challenges reflect the ones being faced by many in Bolton and the UK as we continue to recover from the Covid Pandemic and other economic and social challenges. But with the challenges come opportunities and this year we have started to deliver new activities for groups that previously have been overlooked. For example, the Holiday and Activities Fund (HAF) sessions for many children and Blackrod and Horwich is something we welcomed and delivered successfully in the school holidays. Many children came to our sessions and many families were supported not only during the difficult holiday periods but all year round as we increased and improved our timetable.

As we fully reopened in 2022, we found different challenges were being faced by our local users. Many other facilities simply did not reopen for community use, many volunteers that worked pre covid did not return and some tutors and instructors were forced to change their roles. We were in the fortunate position of securing Lottery funding pre lockdown for 3 years and so we were able to renovate the building and return with a full programme of activity in 2022/23 to help support our community. We responded to local need and our team worked tirelessly to ensure that our programmes of work reflected the needs of Blackrod and beyond.

Even in these challenging times we have continued to go from strength to strength. Our income is up; we continue to be very successful at securing external grant funding from a variety of sources to continue our building Improvements and to continue delivering our own activity programme of work. I would like to recognise David Holden-Locke here for his work and successes in securing significant funding for this this year and continuing to ensure our work reflects not only the funding requirement but also the community needs.

This year has seen much change to our local community, social and economic landscape, but we remain buoyant and dynamic. Our work during the Covid Pandemic demonstrated strong evidence of need in supporting individual, families and the wider community that may have been otherwise missing in Blackrod. I look forward to working alongside my fellow Trustees, staff and volunteers. Together we have seen the Centre grow from a small idea to a successful well established and respected Charity in 2023 providing well needed services and activities for our community.

The range of skills, knowledge, experience and contacts we bring to the table is amazing. I am proud of what we have achieved this year in difficult circumstances. With this in mind, I commend this report and wish all our team, participants and friends safety, good health and warm wishes in this ever evolving landscape.



Ms Ann Cunliffe
Chairman

Date: 30th January 2024.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Objects and aims

The Blackrod Sports and Community Centre CIO was set up in July 2017 following 18 months of resident-led discussion, research, including a community audit, consultation, and negotiation with Bolton Council. As a local Charity the CIO's purpose is to enable the community to manage, promote, hire-out, maintain and improve these community sports and recreational facilities. These comprised a large indoor hall with a stage, kitchen, a small meeting room, sports changing facilities, an outdoor football pitch and adjacent land, all of which are owned by Bolton Council. Community management of these facilities aims to: increase usage; widen the range of activities on offer to meet the local interests, to suit all ages and needs; become a hub for the delivery of community support services; and seek to become sustainable and ideally, eventually, to become self-financing.

Objectives, strategies and activities

The Blackrod Sports and Community Centre CIO has a part-time Chief Executive and caretaking/cleaning staff to deliver the day-to-day management and care of the Centre. In addition, we have a full time Health and Well Being Coordinator and Apprentices. It is their role to coordinate our health and wellbeing programme of activity and support locally. We have secured further grant funding, that we have used to continue the upgrade or enhancement of the existing community facilities. Specifically, this year we secured funding to continue the maintenance of the outdoors sports pitches. The CIO will encourage the use of these facilities in ways which promote community self-help action, which broaden what is on offer within the Blackrod area, and which seek to deliver activities to meet locally identified needs.

Fundraising disclosures

Note 2 of the accounts shows the breakdown of funding by source between grants and fund raising. Fund raising for the most part reflects the weekly income generated from the hire of the main hall and the smaller meeting room in the Centre to deliver the various classes/activities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Financial review

At 31 March 2023, Blackrod Sports and Community Centre CIO was almost 6 years into community management and is still working closely with Bolton Council to address the most pressing repairs and maintenance work that inevitably arise with a building of between 45-50 years old which had previously been remotely managed. The reserves at the year-end were being held to support the core revenue costs, including the employment of the part-time CDM, full time Health and wellbeing coordinator, and a cleaner, football pitch maintenance, for further investment that Trustees had agreed with Bolton Council, and to help to deliver specific activities and initiatives at the Centre.

The balance in the bank at 31 March 2023 was £70,044. (2022 - £73,949) to cash flow the core costs of the Centre, to invest in the enhancement of existing facilities and to start some new community activities. The restricted funds held at 31 March 2023 was £23,377 (2022 - £30,088).

The unrestricted funds held by the charity at 31 March 2023 were £80,132 (2022 - £79,734).

Plans for future periods

We have been successful in securing grant funding this year for both revenue and capital investments. Going forward we plan to complete the renovation and improvements to the exterior of the building and site. We will look into developing more outdoor recreational land to be used by sports groups including football, rounders, running, cycling and walking football.

We are planning to recruit more staff as we enhance and increase our health and wellbeing offer. We have a full programme of activity now for the over 50s and will look to add to this with a new programme of activity for all ages. Moving into 2023/24 we are developing the role of the charity as we start to move away from managing a building to providing activity and project management to programmes of work.

Going concern

At this stage, Trustees felt that the income was being managed prudently, given: dependency on grant income; and that we are increasing self-earned income from the hire of the Centre's facilities. Due to these successes the centre has improved its financial resilience and is more secure than expected in the current climate. We have planned for what actions we need to take in the future and are reassured that our activity will continue.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Nature of governing document

The first Trustees of Blackrod Sports and Community Centre CIO discussed and agreed the constitution of the organisation during 2017 with advice from Bolton CVS. It was finalised on 7 July 2017 for submission to the Charity Commission. It is based on the CIO 'Foundation' model constitution.

Blackrod Sports and Community Centre CIO was set up as a Charitable Incorporated Organisation, based on the Foundation model.

Recruitment and appointment of trustees

With the exception of the First Trustees, the Blackrod Sports and Community Centre CIO Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees. Blackrod Sports and Community Centre CIO has openly advertised for and has responded to applications of interest to be considered as a Trustee. We are actively searching to recruit for a Trustee with financial background to work with us as Treasurer.

Induction and training of trustees

The Blackrod Sports and Community Centre CIO was provided with initial training and information when the draft constitution was put together both from within its own Trustees with relevant expertise and externally. This will be repeated for new Trustees. Blackrod Sports and Community Centre CIO is a member of Bolton Council for Voluntary Services. Individual Trustees have taken part in relevant training. BCVS regularly advertises Trustee, staff and volunteer training opportunities. Trustees have taken part.

Organisational structure

Blackrod Sports and Community Centre CIO is working in partnership with: Bolton Council through quarterly review meetings to oversee our use and management of the main Community Empowerment Fund Grant and the Centre; BCVS who advise and support charitable and voluntary organisations; consultation with the users of the Centre; other agencies to develop local networks, volunteering and working relationships to mutual benefit.

Public benefit

To advertise and encourage the use/hire of these community facilities to offer a more diverse range of community social, active leisure, recreation, self-help support, and sports activities for all ages; to bring people together to break social isolation; to encourage people to become active in the community by either starting/advertising new activities or by joining in existing classes; to promote volunteering at, or involvement with the Centre, for the mutual benefit of the individual and to help the sustainability of the Centre for residents in Blackrod and neighbouring communities; to apply for small grants to enable the Centre to initiate new activities to meet specific needs that have been identified from community consultation or proposed for delivery. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Social investment policies

This will be developed in the next year. Initially our priority has been to address the problems due to the age of the building and components within it reaching the end of their life, so requiring replacement and upgrading to ensure the Centre offers is attractive and welcoming to its users; is fit for purpose; and meets all health and safety standards. Our longer term aim is for local residents to see the Centre as a 'place for them' ie as 'their' Community Centre and for it to become a hub for the delivery of a range of community out-reach services.

Grant making policies

Blackrod Sports and Community Centre CIO is a small local charity. As at March 2023, the CIO has applied for grant funding to enable the Centre to meet its own objectives and to manage and improve the existing facilities on behalf of the community within its catchment. This year we have been successful in securing grant funding to provide a Full time Health and Well Being officer and this will assist us to commence a full programme of activity free of charge to local people to be delivered from the Centre. In this way, the CIO are being pro-active to enable new community groups and community-led initiatives to be set up. It would be working to benefit specific interest or special needs groups within Blackrod and its surrounding communities.

Use of volunteers

The Trustees are all local residents who want community management to succeed as a way to get the most use from these existing community facilities, to bring people together locally, to offer activities and services to meet local needs, and for the Centre to become a local community focus/hub to enrich/benefit Blackrod and surrounding communities. The Trustees are encouraging other people to get involved by offering their time, skills and interests as active volunteers to raise awareness of the Centre and what it can offer, to help to organise community events and activities to bring more people into the Centre, to network, to identify un-met local needs, and to collectively enhance the quality of life for residents in and around Blackrod. This will take time to achieve.

Relationships with related parties

Blackrod Town Football Club

Blackrod AFC and Academy Juniors with Blackrod town FC are the main existing user of the outdoor sports pitch and sports changing facilities. Blackrod Sports and Community Centre CIO has agreed to work with them to jointly develop the facilities at the Centre (and with the agreement of Bolton Council) to ensure compliance with Lancashire Football Association's requirements, including for grounds maintenance and compliant changing rooms to support expansion from men's teams to create footballing opportunities for junior, women's, disability and older persons, and for use by other sports e.g. rounders.

Major risks and management of those risks

Increase of self earned income The principle risk facing the charity is its ability to increase its self-earned income from the hire and use of its facilities (indoor and outdoor) and to secure additional grant funding to enable Blackrod Sports and Community Centre CIO to achieve at least a breakeven position year on year. Blackrod Sports and Community Centre CIO will continue to be dependent on the willingness of volunteers to assist to enhance what the paid staff and Trustees can deliver/achieve in widening the appeal of and the offer at the Centre.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Ms Ann Cunliffe
Trustee

Date: 30th January 2024

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

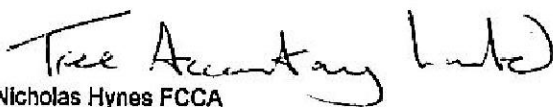
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I 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 financial statements to be reached.


Nicholas Hynes FCCA

Tree Accountancy
Chartered Certified Accountants
Third Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Dated: 30/01/24

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Charitable activities	2	53,779	65,134	118,913	56,062	71,227	127,289
Charitable activities	3	53,381	71,825	125,206	20,421	111,477	131,898
Net income/(expenditure)		398	(6,691)	(6,293)	35,641	(40,250)	(4,609)
Transfers between funds		-	-	-	(27,784)	27,784	-
Net movement in funds	4	398	(6,691)	(6,293)	7,857	(12,466)	(4,609)
Reconciliation of funds:							
Fund balances at 1 April 2022		79,734	30,068	109,802	71,877	42,534	114,411
Fund balances at 31 March 2023		<u>80,132</u>	<u>23,377</u>	<u>103,509</u>	<u>79,734</u>	<u>30,068</u>	<u>109,802</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	7		26,666		41,925
Current assets					
Debtors	8	8,299		1,000	
Cash at bank and in hand		70,044		73,949	
		<u>78,343</u>		<u>74,949</u>	
Creditors: amounts falling due within one year	9	<u>1,500</u>		<u>7,072</u>	
Net current assets			<u>76,843</u>		<u>67,877</u>
Total assets less current liabilities			<u>103,509</u>		<u>109,802</u>
The funds of the					
Restricted income funds	10	23,377		30,068	
Unrestricted funds		80,132		79,734	
		<u>103,509</u>		<u>109,802</u>	

The financial statements were approved by the trustees on 30th January 2024

Ann Cunliffe

Ms Ann Cunliffe
Trustee

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Blackrod Sports and Community Centre Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Blackrod Sports and Community Centre CIO is a Charitable Incorporated Organisation which is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% Straight line
Fixtures and fittings	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Grants	13,641	65,134	78,775	21,167	71,227	92,394
Charitable rental income	40,138	-	40,138	34,895	-	34,895
	<u>53,779</u>	<u>65,134</u>	<u>118,913</u>	<u>56,062</u>	<u>71,227</u>	<u>127,289</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Expenditure on charitable activities

	2023	2022
	£	£
Direct costs		
Staff costs	6,542	-
Depreciation and impairment	15,259	8,415
Sundry	3,360	6,174
IT costs	774	2,049
Session delivery	24,317	15,636
Pitch maintenance	7,229	3,263
Centre management	44,631	46,975
Cleaning	9,230	6,447
Repairs and maintenance	10,394	16,042
Insurance	1,541	1,413
Training	-	2,434
Health and wellbeing co-ordinator	-	20,411
Bank charges	113	47
Accountancy	1,816	2,592
	<u>125,206</u>	<u>131,898</u>
Analysis by fund		
Unrestricted funds	53,381	20,421
Restricted funds	71,825	111,477
	<u>125,206</u>	<u>131,898</u>

4 Net movement in funds

	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>15,259</u>	<u>8,415</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Tangible fixed assets

	Leasehold Improvements	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	64,055	12,242	76,297
At 31 March 2023	64,055	12,242	76,297
Depreciation and impairment			
At 1 April 2022	29,317	5,055	34,372
Depreciation charged in the year	12,811	2,448	15,259
At 31 March 2023	42,128	7,503	49,631
Carrying amount			
At 31 March 2023	21,927	4,739	26,666
At 31 March 2022	34,738	7,187	41,925

8 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	7,299	-
Other debtors	1,000	1,000
	8,299	1,000

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,500	7,072

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2021 £	Movement in funds		Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Bolton Fund	11,275	14,832	(7,417)	18,690	15,724	(14,507)	19,907
Bolton Fund 2	4,760	16,618	(10,000)	-	-	-	-
GM Walking Grant	6,000	4,250	(10,250)	-	-	-	-
Bolton Sport	2,000	-	(2,000)	-	-	-	-
Bolton Fund Digital	5,000	-	(5,000)	-	-	-	-
Tesco Groundwork	817	-	(817)	-	-	-	-
Lottery ICT	9,706	20,000	(29,706)	-	-	-	-
FA Container	2,976	-	(2,976)	-	-	-	-
Others	-	-	-	-	-	-	-
Awards for All	-	9,955	(9,955)	-	5,572	(5,572)	-
Bolton CVS Health & Wellbeing	-	-	-	-	10,000	(10,000)	-
Bolton Council Warm Rooms	-	-	-	11,378	-	(11,378)	-
Lottery Community Fund	-	-	-	-	1,440	(1,440)	-
GM Answer Cancer	-	-	-	-	20,000	(16,530)	3,470
Football Foundation	-	-	-	-	4,217	(4,217)	-
Sport England	-	-	-	-	731	(731)	-
Rotary Club	-	-	-	-	5,950	(5,950)	-
Barclays Sported Grant	-	-	-	-	1,000	(1,000)	-
	-	-	-	-	500	(500)	-
	<u>42,534</u>	<u>65,655</u>	<u>(78,121)</u>	<u>30,068</u>	<u>65,134</u>	<u>(71,825)</u>	<u>23,377</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	79,734	53,779	(53,381)	-	80,132
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
General funds	71,877	56,062	(20,421)	(27,784)	79,734

12 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	26,666	-	26,666
Current assets/(liabilities)	53,466	23,377	76,843
	80,132	23,377	103,509
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	41,926	-	41,926
Current assets/(liabilities)	37,809	30,068	67,877
	79,734	30,068	109,802

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

**BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE
INCORPORATED**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

**Tree Accountancy Limited
Chartered Certified Accountants
Third Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ**

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms Amanda Winstanley Ms Carol Winston Ms Anne-Marie Watters Mr Jim Brooks Ms Margaret Dolan Ms Beryl Monaghan Ms Ann Cunliffe
Senior Management Team	Mr David Holden-Locke
Charity number	1173891
Registered office	Blackrod Sports and Community Centre Greenbarn Way Blackrod Bolton BL6 5TG
Independant Examiner	Tree Accountancy Chartered Certified Accountants Third Floor Eastgate Castle Street Castlefield Manchester M3 4LZ

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

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BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Following the Covid pandemic and its aftermath in 2021/22 the Charity has maintained its role in providing support and services to the people of Blackrod. The need is greater than ever as more and more people have accessed our activities and centre. Other local facilities have closed or are severely restricted in their public usage and the need for Health and Well Being support locally is growing day by day. These new circumstances have provided us with a opportunity to embrace resilience and sound management.

In the face of overwhelming change in 2021/22 we have continued to flourish, maintaining our principles whilst putting local people at the hart of our work in a local community setting. We are proud of our achievement around our ongoing Health and Well Being programmes of work for all ages and have grown our partnership work and delivery wherever possible.

Our presence has grown in Blackrod and surrounding areas and user numbers greatly increased in this period. I'm grateful that here at Blackrod Sports and Community Centre our team of staff and volunteers have responded to the situation in the most appropriate ways possible under the circumstances and our responsive, agile approach to work programmes has meant that we can shift priorities and focus without any disruption to our core mission.

Even in these turbulent times for many people and organisations we have continued to build on our successes. Our income is growing; we continue to be very successful at securing external funding to continue our building improvements and to continue with delivering our own activity programme of work. I would like to recognise David Holden-Locke here for his work and successes in securing significant funding for this this year that have allowed us to continue with building works, and providing free of charge activity sessions to vulnerable local people and those in need.

I look forward to working alongside my fellow Trustees, staff and volunteers. Together we have seen the Centre grow from a small idea to a successful well established and respected Charity providing well needed services and activities for our community. The range of skills, knowledge, experience and contacts we bring to the table is amazing. I am proud of what we have achieved this year in difficult circumstances. The adversity faced has only made us more committed to provide a programme of activity to those who need it most at a time they need it most. With this in mind, I commend this report and wish all our team, participants and friends safety, good health and warm wishes in this uncertain future.



Ms Ann Cunliffe
Chairman

Date: 24/01/2023.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Objects and aims

The Blackrod Sports and Community Centre CIO was set up in July 2017 following 18 months of resident-led discussion, research, including a community audit, consultation, and negotiation with Bolton Council. As a local Charity the CIO's purpose is to enable the community to manage, promote, hire-out, maintain and improve these community sports and recreational facilities. These comprised a large indoor hall with a stage, kitchen, a small meeting room, sports changing facilities, an outdoor football pitch and adjacent land, all of which are owned by Bolton Council. Community management of these facilities aims to: increase usage; widen the range of activities on offer to meet the local interests, to suit all ages and needs; become a hub for the delivery of community support services; and seek to become sustainable and ideally, eventually, to become self-financing.

Objectives, strategies and activities

The Blackrod Sports and Community Centre CIO has a part-time Chief Executive and caretaking/cleaning staff to deliver the day to day management and care of the Centre. In addition we have secured funding to employ a full time Health and Well Being Coordinator for 3 years initially. It is their role to coordinate our health and wellbeing programmed of activity and support locally. We have secured further grant funding, that we have used to continue the upgrade or enhancement of the existing community facilities. The CIO will encourage the use of these facilities in ways which promote community self-help action, which broaden what is on offer within the Blackrod area, and which seek to deliver activities to meet locally identified needs.

Fundraising disclosures

Note 2 of the accounts shows the breakdown of funding by source between grants and fund raising. Fund raising for the most part reflects the weekly income generated from the hire of the main hall and the smaller meeting room in the Centre to deliver the various classes/activities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Financial review

At 31 March 2021, Blackrod Sports and Community Centre CIO was almost 4 years into community management and is still working closely with Bolton Council to address the most pressing repairs and maintenance work that inevitably arise with a building of between 45-50 years old which had previously been remotely managed. The reserves at the year-end were being held to support the core revenue costs, including the employment of the part-time CDM, full time Health and Wellbeing Coordinator, and a cleaner, football pitch maintenance, for further investment that Trustees had agreed with Bolton Council, and to help to deliver specific activities and initiatives at the Centre. The balance in the bank at 31 March 2022 was £ 73k. (2021 - £80k) to cash flow the core costs of the Centre, to invest in the enhancement of existing facilities and to start some new community activities. The restricted funds held at 31 March 2022 was £30,068 (2021 - £42,534). The unrestricted funds held by the charity at 31 March 2022 were £79,734 (2021 - £71,877).

Plans for future periods

We have been successful in securing grant funding this year for both revenue and capital investments. Going forward we plan to complete the renovation and improvements to the interior of the building and then move onto the outside of the building and site. We will look into developing more outdoor recreational land to be used by sports groups including rounders, running, cycling and walking football. We are planning to recruit more staff as we enhance and increase our health and wellbeing offer. We have a full programme of activity now for the over 50s and will look to add to this with a new programme of activity for younger children. Moving into 2021/22 we are developing the role of the charity as we start to move away from managing a building to providing activity and project management to programmes of work.

Going concern

At this stage, Trustees felt that the income was being managed prudently, given: dependency on grant income; and that we are increasing self-earned income from the hire of the Centre's facilities. The 2020/21 Covid lockdown did impact on the Centre with immediate effect. All activity at the centre had to cease and so all room hire was lost from Mid-March onwards. We secured Covid support grants, and these enabled us to continue with our Centre renovation and improvements ahead of schedule as all works were able to be completed whilst in lockdown. Due to these successes the centre has improved its financial resilience and is more secure than pre-Covid lockdown. We have planned for what actions we need to take in future lockdowns and are reassured that our activity will continue.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Nature of governing document

The first Trustees of Blackrod Sports and Community Centre CIO discussed and agreed the constitution of the organisation during 2017 with advice from Bolton CVS. It was finalised on 7 July 2017 for submission to the Charity Commission. It is based on the CIO 'Foundation' model constitution.

Blackrod Sports and Community Centre CIO was set up as a Charitable Incorporated Organisation, based on the Foundation model.

Recruitment and appointment of trustees

With the exception of the First Trustees, the Blackrod Sports and Community Centre CIO Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees. Blackrod Sports and Community Centre CIO has openly advertised for and has responded to applications of interest to be considered as a Trustee. We are actively searching to recruit for a Trustee with financial background to work with us as Treasurer.

Induction and training of trustees

The Blackrod Sports and Community Centre CIO was provided with initial training and information when the draft constitution was put together both from within its own Trustees with relevant expertise and externally. This will be repeated for new Trustees. Blackrod Sports and Community Centre CIO is a member of Bolton Council for Voluntary Services. Individual Trustees have taken part in relevant training. BCVS regularly advertises Trustee, staff and volunteer training opportunities. Trustees have taken part.

Organisational structure

Blackrod Sports and Community Centre CIO is working in partnership with: Bolton Council through quarterly review meetings to oversee our use and management of the main Community Empowerment Fund Grant and the Centre: BCVS who advise and support charitable and voluntary organisations; consultation with the users of the Centre: other agencies to develop local networks, volunteering and working relationships to mutual benefit.

Public benefit

To advertise and encourage the use/hire of these community facilities to offer a more diverse range of community social, active leisure, recreation, self-help support, and sports activities for all ages; to bring people together to break social isolation; to encourage people to become active in the community by either starting/advertising new activities or by joining in existing classes; to promote volunteering at, or involvement with the Centre, for the mutual benefit of the individual and to help the sustainability of the Centre for residents in Blackrod and neighbouring communities; to apply for small grants to enable the Centre to initiate new activities to meet specific needs that have been identified from community consultation or proposed for delivery. The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Social investment policies

This will be developed in the next year. Initially our priority has been to address the problems due to the age of the building and components within it reaching the end of their life, so requiring replacement and upgrading to ensure the Centre offers is attractive and welcoming to its users; is fit for purpose; and meets all health and safety standards. Our longer term aim is for local residents to see the Centre as a 'place for them' ie as 'their' Community Centre and for it to become a hub for the delivery of a range of community out-reach services.

Grant making policies

Blackrod Sports and Community Centre CIO is a small local charity. As at March 2020, the CIO has applied for grant funding to enable the Centre to meet its own objectives and to manage and improve the existing facilities on behalf of the community within its catchment. This year we have been successful in securing grant funding to provide a Full time Health and Well Being officer and this will assist us to commence a full programme of activity free of charge to local people to be delivered from the Centre. In this way, the CIO are being pro-active to enable new community groups and community-led initiatives to be set up. It would be working to benefit specific interest or special needs groups within Blackrod and its surrounding communities.

Use of volunteers

The Trustees are all local residents who want community management to succeed as a way to get the most use from these existing community facilities, to bring people together locally, to offer activities and services to meet local needs, and for the Centre to become a local community focus/hub to enrich/benefit Blackrod and surrounding communities. The Trustees are encouraging other people to get involved by offering their time, skills and interests as active volunteers to raise awareness of the Centre and what it can offer, to help to organise community events and activities to bring more people into the Centre, to network, to identify un-met local needs, and to collectively enhance the quality of life for residents in and around Blackrod. This will take time to achieve.

Relationships with related parties

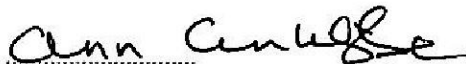
Blackrod Town Football Club

Blackrod Town Football Club (BTFC) is the main existing user of the outdoor sports pitch and sports changing facilities. Blackrod Sports and Community Centre CIO has agreed to work with BTFC to jointly develop the facilities at the Centre (and with the agreement of Bolton Council) to ensure compliance with Lancashire Football Association's requirements, including for grounds maintenance and compliant changing rooms to support expansion from men's teams to create footballing opportunities for junior, women's, disability and older persons, and for use by other sports eg rounders.

Major risks and management of those risks

Increase of self earned income The principle risk facing the charity is its ability to increase its self-earned income from the hire and use of its facilities (indoor and outdoor) and to secure additional grant funding to enable Blackrod Sports and Community Centre CIO to achieve at least a breakeven position year on year. Blackrod Sports and Community Centre CIO will continue to be dependent on the willingness of volunteers to assist to enhance what the paid staff and Trustees can deliver/achieve in widening the appeal of and the offer at the Centre.

The trustees' report was approved by the Board of Trustees.



Ms Ann Cunliffe
Trustee

Date: 24/01/2023

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the trustees of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

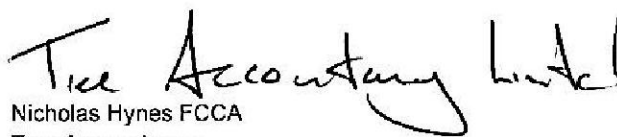
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I 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 financial statements to be reached.



Nicholas Hynes FCCA
Tree Accountancy
Chartered Certified Accountants
Third Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Dated: 25/11/23

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Charitable activities	2	56,062	71,227	127,289	30,456	136,957
Expenditure on:						
Charitable activities	3	20,421	111,477	131,898	6,402	89,575
Net incoming/(outgoing) resources before transfers		35,641	(40,250)	(4,609)	24,054	47,382
Gross transfers between funds		(27,784)	27,784	-	(27,784)	-
Net income/(expenditure) for the year/						
Net movement in funds		7,857	(12,466)	(4,609)	(4,456)	47,382
Fund balances at 1 April 2021		71,877	42,534	114,411	20,039	67,029
Fund balances at 31 March 2022		<u>79,734</u>	<u>30,068</u>	<u>109,802</u>	<u>42,534</u>	<u>114,411</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	6		41,925		45,589
Current assets					
Debtors	7	1,000		1,039	
Cash at bank and in hand		73,949		80,427	
		<u>74,949</u>		<u>81,466</u>	
Creditors: amounts falling due within one year	8	<u>(7,072)</u>		<u>(12,644)</u>	
Net current assets			67,877		68,822
Total assets less current liabilities			<u>109,802</u>		<u>114,411</u>
Income funds					
Restricted funds	9		30,068		42,534
Unrestricted funds			79,734		71,877
			<u>109,802</u>		<u>114,411</u>

The financial statements were approved by the Trustees on 24/01/2023.

Ann Cunliffe

Ms Ann Cunliffe
Trustee

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Blackrod Sports and Community Centre Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Blackrod Sports and Community Centre CIO is a Charitable Incorporated Organisation which is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% Straight line
Fixtures and fittings	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Charitable activities

	Charitable Income Heading 1 2022 £	Charitable Income Heading 1 2021 £
Grants	92,394	130,207
Charitable rental income	34,895	6,750
	<u>127,289</u>	<u>136,957</u>
Analysis by fund		
Unrestricted funds	56,062	30,456
Restricted funds	71,227	106,501
	<u>127,289</u>	<u>136,957</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Charitable Expenditure Heading 1 2022 £	Charitable Expenditure Heading 1 2021 £
Depreciation and impairment	8,415	12,914
Sundry	6,174	250
IT costs	2,049	6,280
Session delivery	15,636	3,511
Pitch maintenance	3,263	3,264
Centre management	46,975	32,109
Cleaning	6,447	520
Repairs and maintenance	16,042	7,571
Insurance	1,413	1,759
Training	2,434	1,223
Health and wellbeing co-ordinator	20,411	16,500
Caretaking costs	-	1,994
Bank charges	47	96
Accountancy	2,592	1,584
	<u>131,898</u>	<u>89,575</u>
	<u>131,898</u>	<u>89,575</u>
Analysis by fund		
Unrestricted funds	20,421	6,402
Restricted funds	111,477	83,173
	<u>131,898</u>	<u>89,575</u>

4 Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>8,415</u>	<u>12,914</u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	64,055	7,491	71,546
Additions	-	4,751	4,751
	<u>64,055</u>	<u>12,242</u>	<u>76,297</u>
At 31 March 2022	64,055	12,242	76,297
Depreciation and impairment			
At 1 April 2021	23,350	2,607	25,957
Depreciation charged in the year	5,967	2,448	8,415
	<u>29,317</u>	<u>5,055</u>	<u>34,372</u>
At 31 March 2022	29,317	5,055	34,372
Carrying amount			
At 31 March 2022	<u>34,738</u>	<u>7,187</u>	<u>41,925</u>
At 31 March 2021	<u>40,705</u>	<u>4,884</u>	<u>45,589</u>

7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	39
Other debtors	1,000	1,000
	<u>1,000</u>	<u>1,039</u>

8 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>7,072</u>	<u>12,644</u>

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £		
Bolton Fund	7,417	11,275	-		(7,417)	11,275	14,832	(7,417)		18,690
Bolton Fund 2	4,760	-	-		-	4,760	16,618	(10,000)		11,378
GM Walking Grant	6,000	-	-		-	6,000	4,250	(10,250)		-
Bolton Sport	-	2,000	-		-	2,000	-	(2,000)		-
Bolton Fund Digital	-	5,000	-		-	5,000	-	(5,000)		-
Tesco Groundwork	-	1,500	(683)		-	817	-	(817)		-
Lottery ICT	-	32,034	(22,328)		-	9,706	20,000	(29,706)		-
FA Container	-	3,701	(725)		-	2,976	-	(2,976)		-
Others	28,813	50,991	(59,437)		(20,367)	-	-	-		-
Awards for All	-	-	-		-	-	9,955	(9,955)		-
	46,990	106,501	(83,173)		(27,784)	42,534	65,655	(78,121)		30,068

BLACKROD SPORTS AND COMMUNITY CENTRE CHARITABLE INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	41,925	-	41,925	45,589	-	45,589
Current assets/(liabilities)	67,877	-	67,877	68,822	-	68,822
	<u>109,802</u>	<u>-</u>	<u>109,802</u>	<u>114,411</u>	<u>-</u>	<u>114,411</u>

11 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity registration number: 1173891

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Tree Accountancy
Chartered Certified Accountants
First Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Blackrod Sports and Community Centre Charitable Incorporated Organisation

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Blackrod Sports and Community Centre Charitable Incorporated Organisation

Reference and Administrative Details

Chairman	Ms A Cunliffe
Trustees	Ms M Dolan Ms J Mitchell (term expired 18 June 2021) Ms K Creswell (term expired 9 August 2021) Mr J Brooks Dr S H Sharples (term expired 8 March 2021) Ms A Cunliffe Ms B Monaghan Ms A Watters (appointed 10 February 2021) Ms C Winston (appointed 8 March 2021)
Secretary	Ms M Dolan
Senior Management Team	Mr D Holden-Locke, Centre Development Manager
Principal Office	Blackrod Sports and Community Centre Greenbarn Way Blackrod Bolton BL6 5TG
Charity Registration Number	1173891
Independent Examiner	Tree Accountancy Chartered Certified Accountants First Floor Eastgate Castle Street Castlefield Manchester M3 4LZ

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Chair's Introduction

I never envisaged writing an introduction to a reflection on the previous year and wondering what the world might look like in the future. But here we are.

Fortunately, we were able to continue with many of our health and wellbeing projects moving some online for the first time and others following outside social distancing regulations. We were successful in securing funding and tablets with paid for wifi to 30 families locally. This ensured that children could learn from home on their own tablets whilst parents could access the internet without fear of unwanted bills.

For the vast majority of our projects, we had to delay them until covid restrictions allowed for them to continue. Our whole local, regional and national communities have been faced with a monumental challenge moving forward in terms of what 'the new normal' is.

I'm grateful that here at Blackrod Sports and Community Centre that we have been able to experience little detrimental financial impact from COVID-19 in the short term. The team have responded to the situation in the most appropriate ways possible under the circumstances and our responsive, agile approach to work programmes has meant that we can shift priorities and focus without any disruption to our core mission.

Even in these difficult time we have continued to go from strength to strength. Our income is up; we continue to be very successful at securing external funding to continue our building improvements and to start delivering our own activity programme of work. I would like to recognise David Holden-Locke here for his work and successes in securing significant funding for this this year. During the lockdown we refurbished the building with new roof, flooring, electrics, lighting, new works spaces, continued investment in our outdoor pitch and a massive increase in sports and recreation equipment ready to be fully utilised by our local users when allowed.

I look forward to working alongside my fellow Trustees, staff and volunteers. Together we have seen the Centre grow from a small idea to a successful well established and respected Charity providing well needed services and activities for our community. The range of skills, knowledge, experience and contacts we bring to the table is amazing. I am proud of what we have achieved this year in difficult circumstances. The adversity faced has only made us more committed to provide a programme of activity to those who need it most at a time they need it most. With this in mind, I commend this report and wish all our team, participants and friends safety, good health and warm wishes in this uncertain future.

Ann Cunliffe
Chair - BSaCC CIO

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

Treasurer's report

Annual accounts have been received from Tree Accountancy Limited to year end 31 March 2021. Our balance in the bank is £ 80,426.54. This is £23,890 up on last year and the level of unrestricted funds at the year-end has increased.

I am pleased that we continue to build on our financial and activity programme of works and that we continue to build on the successes of last year. This means we have the resources to keep our doors open for the foreseeable future. With the income moving in the right direction from bookings and future external funding plans starting to take shape I am confident we will have another strong year ahead with an improved building and facilities and programme of activity for all.

James Brooks
Treasurer - BSaCC CIO

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

Objectives and activities

Objects and aims

The Blackrod Sports and Community Centre CIO was set up in July 2017 following 18 months of resident-led discussion, research, including a community audit, consultation, and negotiation with Bolton Council. As a local Charity the CIO's purpose is to enable the community to manage, promote, hire-out, maintain and improve these community sports and recreational facilities. These comprised a large indoor hall with a stage, kitchen, a small meeting room, sports changing facilities, an outdoor football pitch and adjacent land, all of which are owned by Bolton Council. Community management of these facilities aims to: increase usage; widen the range of activities on offer to meet the local interests, to suit all ages and needs; become a hub for the delivery of community support services; and seek to become sustainable and ideally, eventually, to become self-financing.

Objectives, strategies and activities

The Blackrod Sports and Community Centre CIO has a part-time Chief Executive and caretaking/cleaning staff to deliver the day to day management and care of the Centre. In addition we have secured funding to employ a full time Health and Well Being Coordinator for 3 years initially. It is their role to coordinate our health and wellbeing programme of activity and support locally. We have secured further grant funding, that we have used to continue the upgrade or enhancement of the existing community facilities. The CIO will encourage the use of these facilities in ways which promote community self-help action, which broaden what is on offer within the Blackrod area, and which seek to deliver activities to meet locally identified needs.

Fundraising disclosures

Note 2 of the accounts shows the breakdown of funding by source between grants and fund raising. Fund raising for the most part reflects the weekly income generated from the hire of the main hall and the smaller meeting room in the Centre to deliver the various classes/activities.

Public benefit

To advertise and encourage the use/hire of these community facilities to offer a more diverse range of community social, active leisure, recreation, self-help support, and sports activities for all ages; to bring people together to break social isolation; to encourage people to become active in the community by either starting/advertising new activities or by joining in existing classes; to promote volunteering at, or involvement with the Centre, for the mutual benefit of the individual and to help the sustainability of the Centre for residents in Blackrod and neighbouring communities; to apply for small grants to enable the Centre to initiate new activities to meet specific needs that have been identified from community consultation or proposed for delivery.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

Social investment policies

This will be developed in the next year. Initially our priority has been to address the problems due to the age of the building and components within it reaching the end of their life, so requiring replacement and upgrading to ensure the Centre offers is attractive and welcoming to its users; is fit for purpose; and meets all health and safety standards. Our longer term aim is for local residents to see the Centre as a 'place for them' ie as 'their' Community Centre and for it to become a hub for the delivery of a range of community out-reach services.

Grant making policies

Blackrod Sports and Community Centre CIO is a small local charity. As at March 2020, the CIO has applied for grant funding to enable the Centre to meet its own objectives and to manage and improve the existing facilities on behalf of the community within its catchment. This year we have been successful in securing grant funding to provide a Full time Health and Well Being officer and this will assist us to commence a full programme of activity free of charge to local people to be delivered from the Centre. In this way, the CIO are being pro-active to enable new community groups and community-led initiatives to be set up. It would be working to benefit specific interest or special needs groups within Blackrod and its surrounding communities.

Use of volunteers

The Trustees are all local residents who want community management to succeed as a way to get the most use from these existing community facilities, to bring people together locally, to offer activities and services to meet local needs, and for the Centre to become a local community focus/hub to enrich/benefit Blackrod and surrounding communities. The Trustees are encouraging other people to get involved by offering their time, skills and interests as active volunteers to raise awareness of the Centre and what it can offer, to help to organise community events and activities to bring more people into the Centre, to network, to identify un-met local needs, and to collectively enhance the quality of life for residents in and around Blackrod. This will take time to achieve.

Financial review

Policy on reserves

At 31 March 2021, Blackrod Sports and Community Centre CIO was almost 4 years into community management and is still working closely with Bolton Council to address the most pressing repairs and maintenance work that inevitably arise with a building of between 45-50 years old which had previously been remotely managed. The reserves at the year- end were being held to support the core revenue costs, including the employment of the part-time CDM, full time Health and Wellbeing Coordinator, and a cleaner, football pitch maintenance, for further investment that Trustees had agreed with Bolton Council, and to help to deliver specific activities and initiatives at the Centre.

The balance in the bank at 31 March 2021 was £ 80,427. (2020 - £56,536) to cash flow the core costs of the Centre, to invest in the enhancement of existing facilities and to start some new community activities. The restricted funds held at 31 March 2021 was £42,534 (2020 - £46,990).

The unrestricted funds held by the charity at 31 March 2021 were £71,877 (2020 - £20,039).

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

Plans for future periods

We have been successful in securing grant funding this year for both revenue and capital investments. Going forward we plan to complete the renovation and improvements to the interior of the building and then move onto the outside of the building and site. We will look into developing more outdoor recreational land to be used by sports groups including rounders, running, cycling and walking football. We are planning to recruit more staff as we enhance and increase our health and wellbeing offer. We have a full programme of activity now for the over 50s and will look to add to this with a new programme of activity for younger children. Moving into 2021/22 we are developing the role of the charity as we start to move away from managing a building to providing activity and project management to programmes of work.

Going concern

At this stage, Trustees felt that the income was being managed prudently, given: dependency on grant income; and that we are increasing self-earned income from the hire of the Centre's facilities. The 2020/21 Covid lockdown did impact on the Centre with immediate effect. All activity at the centre had to cease and so all room hire was lost from Mid-March onwards. We secured Covid support grants, and these enabled us to continue with our Centre renovation and improvements ahead of schedule as all works were able to be completed whilst in lockdown. Due to these successes the centre has improved its financial resilience and is more secure than pre-Covid lockdown. We have planned for what actions we need to take in future lockdowns and are reassured that our activity will continue.

Structure, governance and management

Nature of governing document

The first Trustees of Blackrod Sports and Community Centre CIO discussed and agreed the constitution of the organisation during 2017 with advice from Bolton CVS. It was finalised on 7 July 2017 for submission to the Charity Commission. It is based on the CIO 'Foundation' model constitution.

Blackrod Sports and Community Centre CIO was set up as a Charitable Incorporated Organisation, based on the Foundation model.

Recruitment and appointment of trustees

With the exception of the First Trustees, the Blackrod Sports and Community Centre CIO Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of charity trustees. Blackrod Sports and Community Centre CIO has openly advertised for and has responded to applications of interest to be considered as a Trustee. We are actively searching to recruit for a Trustee with financial background to work with us as Treasurer.

Induction and training of trustees

The Blackrod Sports and Community Centre CIO was provided with initial training and information when the draft constitution was put together both from within its own Trustees with relevant expertise and externally. This will be repeated for new Trustees. Blackrod Sports and Community Centre CIO is a member of Bolton Council for Voluntary Services. Individual Trustees have taken part in relevant training. BCVS regularly advertises Trustee, staff and volunteer training opportunities. Trustees have taken part.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

Organisational structure

Blackrod Sports and Community Centre CIO is working in partnership with: Bolton Council through quarterly review meetings to oversee our use and management of the main Community Empowerment Fund Grant and the Centre: BCVS who advise and support charitable and voluntary organisations: consultation with the users of the Centre: other agencies to develop local networks, volunteering and working relationships to mutual benefit.

Relationships with related parties

Blackrod Town Football Club

Blackrod Town Football Club (BTFC) is the main existing user of the outdoor sports pitch and sports changing facilities. Blackrod Sports and Community Centre CIO has agreed to work with BTFC to jointly develop the facilities at the Centre (and with the agreement of Bolton Council) to ensure compliance with Lancashire Football Association's requirements, including for grounds maintenance and compliant changing rooms to support expansion from men's teams to create footballing opportunities for junior, women's, disability and older persons, and for use by other sports eg rounders.

Major risks and management of those risks

Increase of self earned income

The principle risk facing the charity is its ability to increase its self-earned income from the hire and use of its facilities (indoor and outdoor) and to secure additional grant funding to enable Blackrod Sports and Community Centre CIO to achieve at least a breakeven position year on year. Blackrod Sports and Community Centre CIO will continue to be dependent on the willingness of volunteers to assist to enhance what the paid staff and Trustees can deliver/achieve in widening the appeal of and the offer at the Centre.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Trustees' Report

Statement of Trustees' Responsibilities

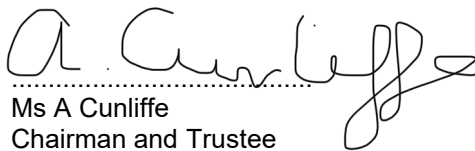
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on [27/1/22](#) and signed on its behalf by:


Ms A Cunliffe
Chairman and Trustee

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Independent Examiner's Report to the trustees of Blackrod Sports and Community Centre Charitable Incorporated Organisation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Blackrod Sports and Community Centre Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Blackrod Sports and Community Centre Charitable Incorporated Organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Blackrod Sports and Community Centre Charitable Incorporated Organisation as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I 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.

.....
Nicholas Hynes FCCA

Tree Accountancy
Chartered Certified Accountants
First Floor
Eastgate
Castle Street
Castlefield
Manchester
M3 4LZ

Date:.....

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Charitable activities		30,456	106,501	136,957
Expenditure on:				
Charitable activities		<u>(6,402)</u>	<u>(83,173)</u>	<u>(89,575)</u>
Total expenditure		<u>(6,402)</u>	<u>(83,173)</u>	<u>(89,575)</u>
Net income		24,054	23,328	47,382
Gross transfers between funds		<u>27,784</u>	<u>(27,784)</u>	-
Net movement in funds		51,838	(4,456)	47,382
Reconciliation of funds				
Total funds brought forward		<u>20,039</u>	<u>46,990</u>	<u>67,029</u>
Total funds carried forward	10	<u>71,877</u>	<u>42,534</u>	<u>114,411</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Charitable activities		31,285	106,809	138,094
Expenditure on:				
Charitable activities		<u>(24,445)</u>	<u>(61,589)</u>	<u>(86,034)</u>
Total expenditure		<u>(24,445)</u>	<u>(61,589)</u>	<u>(86,034)</u>
Net income		6,840	45,220	52,060
Gross transfers between funds		<u>(470)</u>	<u>470</u>	-
Net movement in funds		6,370	45,690	52,060
Reconciliation of funds				
Total funds brought forward		<u>13,669</u>	<u>1,300</u>	<u>14,969</u>
Total funds carried forward	10	<u>20,039</u>	<u>46,990</u>	<u>67,029</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 10.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

(Registration number: 1173891)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	45,589	20,285
Current assets			
Debtors	8	1,039	8,424
Cash at bank and in hand		<u>80,427</u>	<u>56,536</u>
		81,466	64,960
Creditors: Amounts falling due within one year	9	<u>(12,644)</u>	<u>(18,216)</u>
Net current assets		<u>68,822</u>	<u>46,744</u>
Net assets		<u>114,411</u>	<u>67,029</u>
Funds of the charity:			
Restricted funds		42,534	46,990
Unrestricted income funds			
Unrestricted funds		<u>71,877</u>	<u>20,039</u>
Total funds	10	<u>114,411</u>	<u>67,029</u>

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Ms A Cunliffe
Chairman and Trustee

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

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 Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Blackrod Sports and Community Centre Charitable Incorporated Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Blackrod Sports and Community Centre CIO is a Charitable Incorporated Organisation which is governed by its Constitution.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. There are no material uncertainties that may cast doubt upon the going concern assumption. They have taken the ongoing COVID-19 pandemic into consideration in their assessment and are comfortable that this does not pose a long term threat to their activities. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Room hire is recognised on a receivable basis.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvements to property	20% Straight line
Fixtures and fittings	20% Straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Charitable activities;				
Room hire	6,750	-	6,750	31,285
Grants, including capital grants;				
Grants	23,706	106,501	130,207	106,809
	<u>30,456</u>	<u>106,501</u>	<u>136,957</u>	<u>138,094</u>

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Accountancy	1,584	-	1,584	1,500
Insurance	-	1,424	1,424	1,069
Repairs and maintenance	-	7,571	7,571	35,919
Pitch maintenance	-	3,264	3,264	2,457
Centre management	-	32,109	32,109	21,147
IT costs	-	6,280	6,280	585
Session delivery	-	3,511	3,511	6,412
Cleaning	-	520	520	1,976
Sundry	-	250	250	3,832
Marketing	-	-	-	510
Caretaking costs	-	1,994	1,994	3,411
Donations	-	-	-	25
Depreciation	4,722	8,192	12,914	6,569
Bank charges	96	-	96	50
Room hire	-	335	335	572
Training	-	1,223	1,223	-
Health & wellbeing co-ordinator	-	16,500	16,500	-
	<u>6,402</u>	<u>83,173</u>	<u>89,575</u>	<u>86,034</u>

4 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	12,914	6,569
Independent examiners fees	<u>1,500</u>	<u>1,500</u>

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ms A Cunliffe

£575 (2020: £200) of expenses were reimbursed to Ms A Cunliffe during the year.

Ms J Mitchell

£402 (2020: £734) of expenses were reimbursed to Ms J Mitchell during the year.

Mr J Brooks

£Nil (2020: £40) of expenses were reimbursed to Mr J Brooks during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year or previous year.

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Furniture and equipment £	Improvements to property £	Total £
Cost			
At 1 April 2020	3,491	29,837	33,328
Additions	4,000	34,218	38,218
At 31 March 2021	7,491	64,055	71,546
Depreciation			
At 1 April 2020	1,109	11,934	13,043
Charge for the year	1,498	11,416	12,914
At 31 March 2021	2,607	23,350	25,957
Net book value			
At 31 March 2021	4,884	40,705	45,589
At 31 March 2020	2,382	17,903	20,285

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Debtors

	2021	2020
	£	£
Trade debtors	39	7,424
Accrued income	1,000	1,000
	<u>1,039</u>	<u>8,424</u>

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	<u>12,644</u>	<u>18,216</u>

At the balance sheet date there is deferred income of £11,144 (2020 - £16,716) which relates to the grant received for the improvements to property.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General fund	20,039	30,456	(6,402)	27,784	71,877
Restricted funds					
Bolton Fund	7,417	11,275	-	(7,417)	11,275
Bolton Fund 2	4,760	-	-	-	4,760
Bolton Community Empowerment Fund	1,242	-	(1,242)	-	-
Cancer Champions	1,357	-	(1,357)	-	-
Tesco	1,300	-	(1,300)	-	-
Garfield Weston	8,656	-	-	(8,656)	-
Lottery Funding	10,800	-	-	(10,800)	-
Lottery celebration gift card	1,000	-	(1,000)	-	-
Peter Kershaw Grant	2,000	-	(2,000)	-	-
WH Smith	200	-	(200)	-	-
Asda Foundation	1,000	-	(1,000)	-	-
Co-op Fund	500	3,451	(3,951)	-	-
Warburtons	250	400	(650)	-	-
GM Walking Grant	6,000	-	-	-	6,000
Toilet Refurb Grant	-	5,572	(5,967)	395	-
Age Friendly	508	-	(508)	-	-
Awards for All	-	9,984	(9,984)	-	-
Bolton Sport	-	2,000	-	-	2,000
Forever Manchester	-	5,000	-	(5,000)	-
Forever Manchester	-	500	(500)	-	-
Bolton Fund Digital	-	5,000	-	-	5,000
Bolton CVS - Covid	-	985	(985)	-	-
Bolton CVS - Christmas	-	150	(150)	-	-
Tesco Groundwork	-	1,500	(683)	-	817
Lottery ICT	-	32,034	(22,328)	-	9,706
Lottery Health & Wellbeing	-	22,500	(25,745)	3,245	-
Postcode Lottery	-	500	(500)	-	-
FA Covid	-	500	(500)	-	-
FA Container	-	3,701	(725)	-	2,976

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
FA Goalposts	-	1,349	(1,798)	449	-
Forever Manchester	-	100	(100)	-	-
Total restricted funds	<u>46,990</u>	<u>106,501</u>	<u>(83,173)</u>	<u>(27,784)</u>	<u>42,534</u>
Total funds	<u>67,029</u>	<u>136,957</u>	<u>(89,575)</u>	<u>-</u>	<u>114,411</u>

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General					
General fund	13,669	31,285	(24,445)	(470)	20,039
Restricted funds					
Bolton Fund	-	10,000	(2,583)	-	7,417
Bolton Fund 2	-	5,000	(240)	-	4,760
Bolton Community Empowerment Fund	-	27,000	(25,758)	-	1,242
Bolton at Home	-	500	(528)	28	-
Cancer Champions	-	2,000	(643)	-	1,357
Tesco	1,300	-	-	-	1,300
Garfield Weston	-	10,000	(1,344)	-	8,656
Lottery Funding	-	12,500	(1,700)	-	10,800
Lottery celebration gift card	-	1,000	-	-	1,000
Greggs Foundation	-	2,000	(2,000)	-	-
Peter Kershaw Grant	-	2,000	-	-	2,000
WH Smith	-	200	-	-	200
Asda Foundation	-	1,000	-	-	1,000
Co-op Fund	-	500	-	-	500
Warburtons	-	250	-	-	250
GM Walking Grant	-	6,000	-	-	6,000
Toilet Refurb Grant	-	5,572	(5,967)	395	-
Age Friendly	-	1,000	(492)	-	508
Keeping Well in Winter	-	1,000	(1,047)	47	-
Awards for All	-	9,935	(9,935)	-	-
Bolton Community Empowerment fund	-	9,352	(9,352)	-	-
Total restricted funds	<u>1,300</u>	<u>106,809</u>	<u>(61,589)</u>	<u>470</u>	<u>46,990</u>
Total funds	<u><u>14,969</u></u>	<u><u>138,094</u></u>	<u><u>(86,034)</u></u>	<u><u>-</u></u>	<u><u>67,029</u></u>

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

Bolton Fund is to be used for health & wellbeing
Bolton Fund 2 is to be used for health & wellbeing
Bolton Community Empowerment fund is for roof repairs
Bolton at Home is to be used towards health and wellbeing
Cancer Champions is to be used for managing and coordinating promotional activity for the GM Cancer Champions project and to recruit more individuals to become cancer champions across GM to help increase the take up of cancer screenings.
Tesco fund is for equipment for a dementia group
Garfield Weston is to be used towards health and wellbeing
Lottery grant is to be received over 3 years and us to be used for health & wellbeing
Greggs Foundation is to be used for memory activity sessions
Peter Kershaw Trust is to be used towards health and wellbeing
Asda Community Champions is to be used towards memory activity sessions
Warburtons grant is to be used towards memory activity sessions
WH Smith grant is to be used towards memory activity sessions
Cooperative grant is to be used towards memory activity grants
GM Walking grant for us to start walking groups for all ages and abilities across Blackrod.
Age friendly used towards health and wellbeing for over 50s
Awards for all is for roof repairs
Bolton Community Empowerment fund 2 is for the management and running costs of the centre.
Bolton MBC Refurbishment is for the refurbishment of the toilet block - the costs have been capitalised and the grant is being released over the same period as the building is being depreciated.

A number of funders changed the terms of the grant following the Covid-19 pandemic and these have been transferred into unrestricted funds during the year.

Blackrod Sports and Community Centre Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	33,187	12,402	45,589
Current assets	40,188	41,278	81,466
Current liabilities	(1,500)	(11,144)	(12,644)
Total net assets	<u>71,875</u>	<u>42,536</u>	<u>114,411</u>

12 Analysis of net funds

	At 1 April 2020 £	Cash flow £	At 31 March 2021 £
Cash at bank and in hand	56,536	23,891	80,427
Net debt	<u>56,536</u>	<u>23,891</u>	<u>80,427</u>

13 Related party transactions

There were no related party transactions in the year.