

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

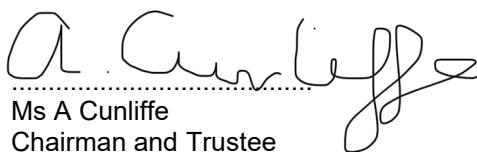
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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	<u>4,000</u>	<u>34,218</u>	<u>38,218</u>
At 31 March 2021	<u>7,491</u>	<u>64,055</u>	<u>71,546</u>
Depreciation			
At 1 April 2020	1,109	11,934	13,043
Charge for the year	<u>1,498</u>	<u>11,416</u>	<u>12,914</u>
At 31 March 2021	<u>2,607</u>	<u>23,350</u>	<u>25,957</u>
Net book value			
At 31 March 2021	<u>4,884</u>	<u>40,705</u>	<u>45,589</u>
At 31 March 2020	<u>2,382</u>	<u>17,903</u>	<u>20,285</u>

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					
General					
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					
<i>General</i>					
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.