

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

CONTENTS

	Page
Chairperson's Statement	1
Trustees report	2 - 4
Statement of Trustees responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 15

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

.

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

.

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
	<u>102,324</u>	<u>14,651</u>	<u>116,975</u>
	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
	<u>80,132</u>	<u>23,377</u>	<u>103,509</u>

15 Related party transactions

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