

Bolton Community Advice

England & Wales · Charity number 1189587

Details

Other names BOLTON ADVICE CENTRE, Bolton Community Advice

Status Registered

Legal form CIO

Registered 2020-05-21

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

Contact

Address Bolton Community Advice
16a Oxford Street
Bolton
BI1 1RF

Phone 01204396560

Email steve@boltonadvicecentre.co.uk

Website www.boltoncommunityadvice.org

Activities

Objects: THE OBJECTS OF THE CIO ARE: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN BOLTON AND SURROUNDING AREAS.

Activities: Bolton Advice Centre is a community-based charity which provides guidance, help, information or advice on a wide range of issues, including; Benefits, Disability, Housing issues, Homelessness, Advocacy and advice for people with sensory impairment or loss, Help for released offenders, Debt, Immigration issues, Poverty,

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Bolton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£210,050	£192,500	-	-
2024-03-31	£227,272	£178,180	-	-
2023-03-31	£210,050	£112,550	-	-
2022-03-01	£46,310	£22,112	-	-
2021-03-01	£46,310	£24,198	-	-

Trustees

Name	Role	Appointed
Lauren McKechnie	Chair	2025-05-01
Carrie Riley		2023-05-01
Christina Straub		2023-07-19
Jennifer Rudd		2023-05-24
Peter Richardson		2023-09-01
Sandrine Beaunol		2023-05-05
Shobhna Fendlen		2022-05-20

Bolton Community Advice

England & Wales - Charity number 1189587

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
2025 FOR
BOLTON COMMUNITY ADVICE**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON COMMUNITY

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MARCH 2025**

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BOLTON COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the Charitable Incorporated Organisation are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Bolton and surrounding areas.

Bolton Community Advice aim to improve the lives of the people in our community by giving advice, guidance or information on a wide range of issues including benefits, housing and debt management.

Significant activities

A thank you from the CEO Steve Fisher

Dear volunteers, trustees, partnership workers, and friends of the centre,

2025 has been another amazing year for our Bolton Community Advice.

On behalf of myself and the trustees I want to sincerely thank everyone who has helped us on this journey.

I'd like to say a special thank you to our amazing team of volunteers, without whom we wouldn't be able to do this.

Our incredible growth continues (we were facing closure in 2020) and in 2025 the number of people in our community that we helped has increased again.

Helping the people of Bolton more than ever

In 2025 we helped:

Over 750 people on probation to resettle back into the community
Over 550 people with benefit claims

Over 750 people with hearing and sight impairment and other disabilities
Over 250 people with homelessness and housing issues

Over 180 people with debt problems

Over 200 people with mental health

issues
Over 300 elderly people

Over 500 people with other issues

Public benefit

The Trustees have given due regard to the Charity Commission's guidance on Public Benefit. Our door is open to anyone who needs help and advice, no matter what the issue is. We have a great deal of experience on helping people on many issues such as benefit claims, housing, employment and sensory impairment issues. If our expert volunteers can't help directly we will try and find other sources of help in the area.

BOLTON COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Becoming Stronger

We have grown in every aspect of our organization:

Our People

We now have;
6 Full time paid staff
3 part-time staff
22 volunteers

Our Organisational Structure

We have strengthened our board with three new trustees and a new Chair, Lauren McKetchnie who replaces Jon Lord who did a fantastic job steering BCA the past couple of years.

Improving Professional Standards

Our Wellbeing Service contract with GMCA is run to highest professional standards in line with the probation service and we by adopting the same standards in our other BCA services we have greatly improved every aspect of how we operate.

We now have paid members of staff responsible for;
Safeguarding
Health & Safety
Recording and monitoring of client information
Confidentiality
Data protection.

Our Location

We have substantially developed our large building at 16a Oxford Street to make more use of the space. We have decided to close our original building at 148 Deansgate so that everything operates from one building. This is now a truly unique Community Hub and under one roof we are able to offer:

ADVICE, GUIDANCE OR SIGNPOSTING on a wide range of issues, including benefits, housing, physical and mental wellbeing.

THE WELLBEING SERVICE helping people on probation to break the cycle of reoffending

PROFESSIONAL ADVOCACY SERVICES for people with issues including hearing and sight impairment. mental health issues and age-related issues

EMPLOYMENT, VOLUNTEERING AND EDUCATION HELP AND ADVICE

DIGITAL EMPOWERMENT with free training on using mobile devices or computers and access to data and devices (In collaboration with Bolton Council's DES team)

A BIKE LIBRARY giving anyone free access to bikes for hire, volunteering opportunities. in the last 6 months our team of volunteers (who we fully trained and certificated in bike maintenance) have restored over 80 bikes that were destined for landfill.

OUR MUSIC SERVICE led by volunteers giving free music training and

development ART THERAPY

OUR COMMUNITY SAFETY PROJECT, funded by Bolton Council to provide even more help to people who are at risk of being caught up in the criminal justice system.

BOLTON COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Many of our staff are trained independent advocates (Generic, Community, non-statutory) who are able to work with and on behalf of some of our clients.

We have continued to step up our staff development and training and have invested a good proportion of our funding on this, with volunteers attending courses in the following:

- Mental Health First Aid
- First Aid Training
- Safeguarding Training
- British Sign Language
- Advocacy Training
- Advice and Guidance Training
- Counselling Training

We also provide peer advocacy for sensory, mental health, learning disabilities and mobility issues. We also a peer advocate for autism and ADHD.

FINANCIAL REVIEW

Financial position

Our turnover increased substantially to around £285,000 (March 2025 published accounts) but so did our expenditure and so we ended 2025 on very low reserves.

We have taken steps to address this including extra fundraising initiatives, developing other income streams from licensing space in our building and monetizing initiatives from the Bike Library including bike sakes and chargeable repairs.

Reserves policy

The Trustees have worked hard to source unrestricted funding which encompasses all aspects of the charity's spending. However the charity is still heavily dependent on grant income which often has restrictions imposed and as such general reserves remain low.

FUTURE PLANS

Opportunities

The development of 16a Oxford Street, on which we have a lease extension until September 2028, provides an excellent opportunity for growth.

We are significantly developing numerous projects to make best use of our large first floor space, which will reinforce our position as a unique community hub, including;

Increasing our core Advice, Signposting and Guidance

services Expanding our Advocacy Service

Employability projects

A volunteer-led reception

area Numeracy and Literacy

classes ESOL classes

An upcycling project

Counselling Services

Increased co-location of other services in our Hub

The Wellbeing Service

We are about to enter into a continuation year of funding for our Wellbeing Service until March 2027 which will go out for the tender for a longer-term contract sometime this year. We are well established as the trusted delivery partner for this service and we are very confident that we will be involved in this.

Once again, I would like pass on my sincerest thanks to everyone who has made our continuing success possible, and I look forward to an amazing 2026.

BOLTON COMMUNITY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation first registered 21 May 2020 as amended on 20 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189587

Principal address

148 Deansgate
Bolton
Lancashire
BL1 1BB

Trustees

S Fisher (resigned 4.10.24)
Mrs S Fendlen (resigned
4.10.24) S R Green (resigned
19.7.24) Mrs C Straub
P Richardson
J M Lord (resigned 14.3.25)
Mrs J Rudd
Mrs S Beaunol
Mrs C Riley
Ms L Mckechnie (appointed 14.3.25)

Independent Examiner

Mr Adam J Syddall MA FCA
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on 27 January 2026 and signed on its behalf by:



Ms L Mckechnie - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
BOLTON COMMUNITY ADVICE**

Independent examiner's report to the trustees of Bolton Community Advice

I report to the charity trustees on my examination of the accounts of Bolton Community Advice (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 the Trust 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 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 accounts to be reached.

Mr Adam J Syddall MA FCA
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

27 January 2026

BOLTON COMMUNITY

**STATEMENT OF FINANCIAL
ACTIVITIES FOR THE YEAR ENDED 31
MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		100	-	100	100
Charitable activities					
Advice support and advocacy		-	284,400	284,400	170,718
Investment income	2	1,385	-	1,385	-
Total		1,485	284,400	285,885	170,818
EXPENDITURE ON					
Raising funds	3	679	56,242	56,921	47,943
Charitable activities					
Advice support and advocacy		1,284	231,538	232,822	178,093
Other		-	-	-	1,236
Total		1,963	287,780	289,743	227,272
NET INCOME/(EXPENDITURE)		(478)	(3,380)	(3,858)	(56,454)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,336	55,119	56,455	112,909
TOTAL FUNDS CARRIED FORWARD		858	51,739	52,597	56,455

The notes form part of these financial statements

BOLTON COMMUNITY

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	5	1,527	9,449	10,976	14,833
CURRENT ASSETS					
Debtors	6	-	28,500	28,500	-
Cash at bank and in hand		456	14,810	15,266	45,493
		456	43,310	43,766	45,493
CREDITORS					
Amounts falling due within one year	7	(1,125)	(1,020)	(2,145)	(3,871)
NET CURRENT ASSETS		(669)	42,290	41,621	41,622
TOTAL ASSETS LESS CURRENT LIABILITIES		858	51,739	52,597	56,455
NET ASSETS		858	51,739	52,597	56,455
FUNDS	8				
Unrestricted funds				858	1,336
Restricted funds				51,739	55,119
TOTAL FUNDS				52,597	56,455

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:



L McKechnie - Trustee

The notes form part of these financial statements

BOLTON COMMUNITY

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOLTON COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS -
continued FOR THE YEAR ENDED 31 MARCH
2025**

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Rents received	1,385	-
	<hr/>	<hr/>

3. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Computer expenses	16,461	3,062
Room hire	13,434	22,615
Advertising	-	356
Printing and stationery	640	99
Office consumables	5,556	3,094
Travel expenses	4,150	5,015
Training	2,228	457
Telephone	2,827	1,113
Motor expenses	3,859	5,209
Professional fees	3,107	6,507
Sundry expenses	978	416
Client welfare	2,999	-
Support costs	682	-
	<hr/>	<hr/>
	56,921	47,943
	<hr/> <hr/>	<hr/> <hr/>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2024 and 31 March 2025	3,365	1,636	16,539	1,986	23,526
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 April 2024	1,776	764	5,052	1,101	8,693
Charge for year	460	175	2,872	350	3,857
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	2,236	939	7,924	1,451	12,550
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 March 2025	1,129	697	8,615	535	10,976
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,589	872	11,487	885	14,833
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BOLTON COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS -
continued FOR THE YEAR ENDED 31 MARCH
2025**

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
		£	£
	Grants	28,500	-
		<u> </u>	<u> </u>

7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.25	31.3.24
		£	£
	Taxation and social security	1,021	3,520
	Other creditors	1,124	351
		<u> </u>	<u> </u>
		2,145	3,871

8.	MOVEMENT IN FUNDS		Net movement in funds	At 31.3.25
		At 1.4.24	£	£
		£	£	£
	Unrestricted funds			
	General fund	1,336	(478)	858
	Restricted funds			
	Restricted fund			
		55,119	(3,380)	51,739
	TOTAL FUNDS	-56,455	-(3,858.)	-52,597

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,485	(1,963)	(478)
Restricted funds			
Restricted fund			
	284,400	(287,780)	(3,380)
TOTAL FUNDS	<u> </u> 285,885	<u> </u> (289,743)	<u> </u> (3,858)

BOLTON COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS -
continued FOR THE YEAR ENDED 31 MARCH
2025**

**8. MOVEMENT IN FUNDS -
continued**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	3,194	(1,858)	1,336
Restricted funds			
Restricted fund	109,715	(54,596)	55,119
TOTAL FUNDS	<u>112,909</u>	<u>(56,454)</u>	<u>56,455</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100	(1,958)	(1,858)
Restricted funds			
Restricted fund	170,718	(225,314)	(54,596)
TOTAL FUNDS	<u>170,818</u>	<u>(227,272)</u>	<u>(56,454)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	3,194	(2,336)	858
Restricted funds			
Restricted fund	109,715	(57,976)	51,739
TOTAL FUNDS	<u>112,909</u>	<u>(60,312)</u>	<u>52,597</u>

BOLTON COMMUNITY

**NOTES TO THE FINANCIAL STATEMENTS -
continued FOR THE YEAR ENDED 31 MARCH
2025**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,585	(3,921)	(2,336)
Restricted funds			
Restricted fund	455,118	(513,094)	(57,976)
TOTAL FUNDS	<u>456,703</u>	<u>(517,015)</u>	<u>(60,312)</u>

9. RELATED PARTY DISCLOSURES

During the period, Steve Fisher, a trustee, received a salary of £45,025 (2024: £35,917) for managing the charity, £2,130 (2024: £1,459) of pension contributions were also made. S Fisher also has use of a car owned by the charity. S Fisher resigned from the board of trustees during the year on 4 October 2024.

Shobna Fendlen, a trustee, received a salary of £15,863 (2024: £7,983) for managing the charity finances, £508 (2024: £117) of pension contributions were also made. S Fendlen resigned from the board of trustees during the year on 4 October 2024.

BOLTON COMMUNITY

**DETAILED STATEMENT OF FINANCIAL
ACTIVITIES FOR THE YEAR ENDED 31**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	100	-	100	100
Investment income				
Rents received	1,385	-	1,385	-
Charitable activities				
Grants	-	284,400	284,400	170,718
Total incoming resources	1,485	284,400	285,885	170,818
EXPENDITURE				
Raising donations and legacies				
Computer expenses	-	16,461	16,461	3,062
Room hire	-	13,434	13,434	22,615
Advertising	-	-	-	356
Printing and stationery	-	640	640	99
Office consumables	-	5,556	5,556	3,094
Travel expenses	-	4,150	4,150	5,015
Training	-	2,228	2,228	457
Telephone	-	2,827	2,827	1,113
Motor expenses	-	3,859	3,859	5,209
Professional fees	-	3,107	3,107	6,507
Sundry expenses	-	978	978	416
Client welfare	-	2,999	2,999	-
	-	56,239	56,239	47,943
Charitable activities				
Advertising	-	328	328	100
Support costs				
Management				
Wages	-	180,858	180,858	127,218
Social security	-	10,790	10,790	5,445
Pensions	-	6,734	6,734	4,497
Rates and water	-	379	379	352
Insurance	-	1,466	1,466	1,077
Light and heat	-	20,607	20,607	14,900
Property repairs	-	7,031	7,031	19,981
Depreciation of tangible assets	679	3,178	3,857	4,465
	679	231,043	231,722	177,935

This page does not form part of the statutory financial statements

BOLTON COMMUNITY

**DETAILED STATEMENT OF FINANCIAL
ACTIVITIES FOR THE YEAR ENDED 31**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Management				
Governance costs				
Independent examination	924	-	924	756
Accountancy and legal fees	360	167	527	480
Interest on PAYE	-	3	3	58
	<u>1,284</u>	<u>170</u>	<u>1,454</u>	<u>1,294</u>
Total resources expended	<u>1,963</u>	<u>287,780</u>	<u>289,743</u>	<u>227,272</u>
Net expenditure	<u>(478)</u>	<u>(3,380)</u>	<u>(3,858)</u>	<u>(56,454)</u>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1189587

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BOLTON COMMUNITY ADVICE**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON COMMUNITY ADVICE

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FOR THE YEAR ENDED 31 MARCH 2024**

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BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the Charitable Incorporated Organisation are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Bolton and surrounding areas.

Bolton Community Advice aim to improve the lives of the people in our community by giving advice, guidance or information on a wide range of issues including benefits, housing and debt management.

Significant activities

The Wellbeing Project

Funded by GMCA, our Wellbeing Project offers extra support to people on probation, helping them to reintegrate back into society and making sure they get the assistance they need to get back into work, education or volunteering.

Following a hugely successful pilot, The Wellbeing Service has been jointly commissioned by Greater Manchester Combined Authority (GMCA) and HM Prison and Probation Service (HMPPS) to continue working in the community with people on probation, to help them meet their goals and aspirations.

The service is a partnership led by The Big Life group, which comprises of 12 local organisations, including Bolton Community Advice, meaning that when people work with us, they'll benefit from our in-depth local knowledge in convenient locations such as our new community hub on Oxford Street!

Our mission is to make sure that people have all the tools, information and support they need to succeed while on probation.

Public benefit

The Trustees have given due regard to the Charity Commission's guidance on Public Benefit. Our door is open to anyone who needs help and advice, no matter what the issue is. We have a great deal of experience on helping people on many issues such as benefit claims, housing, employment and sensory impairment issues. If our expert volunteers can't help directly we will try and find other sources of help in the area.

Volunteers

We have continued to strengthen with 6 new volunteers.

This year we have helped a record number of people:

- Over 300 People on Probation with our Wellbeing Service
- Over 250 people with Universal credit and other benefit claims
- Over 250 people with homelessness and housing problems
- Over 300 people with disability issues
- Over 600 people with PPE requirements
- Over 180 people with debt problems
- Over 150 people with mental health issues
- Over 300 elderly people
- Over 500 people with other issues

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Oxford Street Centre Development

We have substantially developed our new premises 16a Oxford Street;

- A new buzz-in door security system and a new secure front door
- Extensive health and safety improvements
- Development of an outdoor communal area on the second floor
- Improvements to the electrical system
- Overhaul of the IT system and achievement of Cyber Essentials Plus

Partnership Working

We have developed our co-location model by having the following partners working with us in the Wellbeing Hub

- Connect ETE (Employability)
- Ingeus (Homelessness support)
- Dignify (Trauma Support)
- Citizens Advice Manchester (General welfare support)
- The Family Service (Family Support)
- Veterans Support

Achieve Community Outreach are licensing space for their offices on our second floor, providing a valuable link with recovery services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Many of our staff are trained independent advocates (Generic, Community, non-statutory) who are able to work with and on behalf of some of our clients.

In 2024 we welcomed some new members to our team:

- Suzanne Delaney - Project Officer
- Giedre Ferreira - Digital Trainer
- Helen Timms - Education and training co-ordinator

We have continued to step up our staff development and training and have invested a good proportion of our funding on this, with volunteers attending courses in the following:

- Mental Health First Aid
- First Aid Training
- Safeguarding Training
- British Sign Language
- Advocacy Training
- Advice and Guidance Training
- Counselling Training

We also provide peer advocacy for sensory, mental health, learning disabilities and mobility issues. We also a peer advocate for autism and ADHD.

In 2024 we received funding to allow us to run the following new projects:

- Digital Inclusion - we now offer a digital skills service in conjunction with Bolton Council DES team.
- Bike Library - we received funding for this and it will go live on the first floor in February 2025
- Music Service - we have increased our provision by adding new equipment and developing a music room on the first floor
- Recoop project, for over 50's on probation
- Other projects in development
- Art Therapy
- Sewing Service
- Choir

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

The charities total income for the year to 31st March 2024 was £170,818 (2023: £210,050) and the total expenditure was £227,272 (2023: £112,550).

At the year end the Charity had cash in the bank of £45,493.

The charity had total funds at the year end of £56,455. The restricted fund accounted for £55,119 of this for the delivering of specific projects.

Reserves policy

The Trustees have worked hard to source unrestricted funding which encompasses all aspects of the charity's spending. However the charity is still heavily dependent on grant income which often has restrictions imposed and as such general reserves remain low.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation first registered 21 May 2020 as amended on 20 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189587

Principal address

148 Deansgate
Bolton
Lancashire
BL1 1BB

Trustees

S Fisher (resigned 4.10.24)
N S T Peel (resigned 1.4.23)
Mrs G Hargreaves (resigned 1.6.23)
Mrs S Fendlen (resigned 4.10.24)
S R Green (resigned 19.7.24)
Mrs C Straub (appointed 19.7.23)
P Richardson (appointed 1.9.23)
J M Lord (appointed 1.7.23)
Mrs J Rudd (appointed 24.5.23)
Mrs S Beaunol (appointed 5.5.23)
Mrs C Riley (appointed 1.5.23)

Independent Examiner

Mr Adam J Syddall MA FCA
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the board of trustees on 13 January 2025 and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'J M Lord', written in a cursive style.

J M Lord - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLTON COMMUNITY ADVICE**

Independent examiner's report to the trustees of Bolton Community Advice

I report to the charity trustees on my examination of the accounts of Bolton Community Advice (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 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 accounts to be reached.



Mr Adam J Syddall MA FCA
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

13 January 2025

BOLTON COMMUNITY ADVICE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		100	-	100	400
Charitable activities					
Advice support and advocacy		-	170,718	170,718	209,300
Other trading activities	2	-	-	-	350
Total		<u>100</u>	<u>170,718</u>	<u>170,818</u>	<u>210,050</u>
EXPENDITURE ON					
Raising funds	3	-	47,943	47,943	25,787
Charitable activities					
Advice support and advocacy		722	177,371	178,093	84,294
Other		1,236	-	1,236	2,469
Total		<u>1,958</u>	<u>225,314</u>	<u>227,272</u>	<u>112,550</u>
NET INCOME/(EXPENDITURE)		(1,858)	(54,596)	(56,454)	97,500
RECONCILIATION OF FUNDS					
Total funds brought forward		3,194	109,715	112,909	15,409
TOTAL FUNDS CARRIED FORWARD		<u><u>1,336</u></u>	<u><u>55,119</u></u>	<u><u>56,455</u></u>	<u><u>112,909</u></u>

The notes form part of these financial statements

BOLTON COMMUNITY ADVICE

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	2,206	12,627	14,833	16,098
CURRENT ASSETS					
Debtors	6	-	-	-	50,000
Cash at bank and in hand		5,598	39,895	45,493	50,639
		<u>5,598</u>	<u>39,895</u>	<u>45,493</u>	<u>100,639</u>
CREDITORS					
Amounts falling due within one year	7	(6,468)	2,597	(3,871)	(3,828)
NET CURRENT ASSETS		<u>(870)</u>	<u>42,492</u>	<u>41,622</u>	<u>96,811</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,336</u>	<u>55,119</u>	<u>56,455</u>	<u>112,909</u>
NET ASSETS		<u>1,336</u>	<u>55,119</u>	<u>56,455</u>	<u>112,909</u>
FUNDS	8				
Unrestricted funds				1,336	3,194
Restricted funds				55,119	109,715
TOTAL FUNDS				<u>56,455</u>	<u>112,909</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2025 and were signed on its behalf by:



J M Lord - Trustee

The notes form part of these financial statements

BOLTON COMMUNITY ADVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	-	350
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Computer expenses	3,062	1,608
Room hire	22,615	7,334
Advertising	356	300
Printing and stationery	99	46
Office consumables	3,094	2,515
Travel expenses	5,015	3,258
Training	457	3,780
Telephone	1,113	773
Subsistence	-	887
Motor expenses	5,209	4,459
Professional fees	6,507	615
Sundry expenses	416	207
Support costs	-	5
	<u> </u>	<u> </u>
	47,943	25,787
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the period, £777 (2023 - £82) was paid to three of the trustees in order to reimburse them for costs that they had undertaken on behalf of the charity.

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	3,365	1,636	13,339	1,986	20,326
Additions	-	-	3,200	-	3,200
	<u>3,365</u>	<u>1,636</u>	<u>16,539</u>	<u>1,986</u>	<u>23,526</u>
	<u>3,365</u>	<u>1,636</u>	<u>16,539</u>	<u>1,986</u>	<u>23,526</u>
DEPRECIATION					
At 1 April 2023	1,290	547	1,667	724	4,228
Charge for year	486	217	3,385	377	4,465
	<u>1,776</u>	<u>764</u>	<u>5,052</u>	<u>1,101</u>	<u>8,693</u>
	<u>1,776</u>	<u>764</u>	<u>5,052</u>	<u>1,101</u>	<u>8,693</u>
NET BOOK VALUE					
At 31 March 2024	<u>1,589</u>	<u>872</u>	<u>11,487</u>	<u>885</u>	<u>14,833</u>
At 31 March 2023	<u>2,075</u>	<u>1,089</u>	<u>11,672</u>	<u>1,262</u>	<u>16,098</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Grants	-	50,000
	<u>-</u>	<u>50,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Taxation and social security	3,520	2,872
Other creditors	351	956
	<u>3,871</u>	<u>3,828</u>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	3,194	(1,858)	1,336
Restricted funds			
Restricted fund	109,715	(54,596)	55,119
	<u>112,909</u>	<u>(56,454)</u>	<u>56,455</u>
TOTAL FUNDS	<u>112,909</u>	<u>(56,454)</u>	<u>56,455</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100	(1,958)	(1,858)
Restricted funds			
Restricted fund			
	170,718	(225,314)	(54,596)
TOTAL FUNDS	<u>170,818</u>	<u>(227,272)</u>	<u>(56,454)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(13,974)	17,168	3,194
Restricted funds			
Restricted fund			
	29,383	80,332	109,715
TOTAL FUNDS	<u>15,409</u>	<u>97,500</u>	<u>112,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,485	(3,317)	17,168
Restricted funds			
Restricted fund			
	189,565	(109,233)	80,332
TOTAL FUNDS	<u>210,050</u>	<u>(112,550)</u>	<u>97,500</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(13,974)	15,310	1,336
Restricted funds			
Restricted fund	29,383	25,736	55,119
TOTAL FUNDS	15,409	41,046	56,455

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,585	(5,275)	15,310
Restricted funds			
Restricted fund	360,283	(334,547)	25,736
TOTAL FUNDS	380,868	(339,822)	41,046

9. RELATED PARTY DISCLOSURES

During the period, Steve Fisher, a trustee, received a salary of £35,917 (2023 - £30,250) for managing the charity, £1,459 (2023 - £721) of pension contributions were also made.

Shobna Fendlen, a trustee, received a salary of £7,983 for managing the charity finances, £117 of pension contributions were also made.

BOLTON COMMUNITY ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	100	-	100	400
Other trading activities				
Fundraising events	-	-	-	350
Charitable activities				
Grants	-	170,718	170,718	209,300
Total incoming resources	100	170,718	170,818	210,050
EXPENDITURE				
Raising donations and legacies				
Computer expenses	-	3,062	3,062	1,608
Room hire	-	22,615	22,615	7,334
Advertising	-	356	356	300
Printing and stationery	-	99	99	46
Office consumables	-	3,094	3,094	2,515
Travel expenses	-	5,015	5,015	3,258
Training	-	457	457	3,780
Telephone	-	1,113	1,113	773
Subsistence	-	-	-	887
Motor expenses	-	5,209	5,209	4,459
Professional fees	-	6,507	6,507	615
Sundry expenses	-	416	416	207
	-	47,943	47,943	25,782
Charitable activities				
Advertising	-	100	100	-
Support costs				
Management				
Wages	-	127,218	127,218	75,322
Social security	-	5,445	5,445	2,270
Pensions	-	4,497	4,497	1,029
Rates and water	-	352	352	393
Insurance	-	1,077	1,077	865
Light and heat	-	14,900	14,900	760
Property repairs	-	19,981	19,981	1,480
Depreciation of tangible assets	722	3,743	4,465	2,807
	722	177,213	177,935	84,926

This page does not form part of the statutory financial statements

BOLTON COMMUNITY ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Management				
Information technology				
Repairs and renewals	-	-	-	853
Governance costs				
Independent examination	756	-	756	360
Accountancy and legal fees	480	-	480	596
Interest on PAYE	-	58	58	33
	<u>1,236</u>	<u>58</u>	<u>1,294</u>	<u>989</u>
Total resources expended	<u>1,958</u>	<u>225,314</u>	<u>227,272</u>	<u>112,550</u>
Net income/(expenditure)	<u>(1,858)</u>	<u>(54,596)</u>	<u>(56,454)</u>	<u>97,500</u>

This page does not form part of the statutory financial statements

Date: 27 January 2026

Your Ref:

Our Ref: AJS/B170

Please Ask For: Mr A Syddall

Partners:

Adam J. Syddall M.A., F.C.A.
Matthew Collins B.A., A.C.A., F.C.C.A.

Consultant:

Peter B. Syddall F.C.A, F.C.I.E.

Associate:

Howard G. Simpson

FAO Steve Fisher CEO
Bolton Community Advice
148 Deansgate
Bolton
Lancashire
BL1 1BB

Dear Steve,

I now have pleasure in enclosing two sets of the charity accounts for your attention. These are due with the Charity Commission, along with the annual report, by the end of this week.

If any Trustee wishes to contact me as Independent Examiner about the accounts or the letter of representation for any explanations, they can of course do so.

Assuming there are no adjustments required, if Ms Lauren McKechnie could sign both sets of accounts on page 4 and page 7 on behalf of the trustees. If you could then return both sets of signed accounts to me, I will sign the Independent Examiner's report and return a fully signed set of accounts to you for your records.

You should then scan and upload these fully signed accounts to your page on the Charity Commission website along with your annual return.

I would be grateful if Lauren could also sign and date the letter of representation enclosed which is from the trustees to myself as independent examiner and return this with the accounts.

If you have any queries regarding any of the above, please do not hesitate to contact me.

Finally, I enclose our account for services rendered which I trust you will find acceptable.

Best wishes

Yours sincerely
P B SYDDALL & CO

Enc. 

Grafton House,
81 Chorley Old Road,
Bolton. BL1 3AJ

Tel: (01204) 380038

Email: enquiries@pbsyd.co.uk

Web: www.pbsyd.co.uk



ICAEW
CHARTERED
ACCOUNTANTS

INVOICE 23745

Date: 9 January 2026

Our Ref: B170

Partners:

Peter B. Syddall F.C.A., F.C.I.E.
Nicholas W. Polding B.Sc., F.C.A.
Adam J. Syddall M.A., F.C.A.
Matthew Collins B.A., A.C.A., F.C.C.A.

Associate:

Howard G. Simpson

The Trustees
Bolton Community Advice
148 Deansgate
Bolton
BL1 1BB

To:	Professional services rendered in connection with the preparation of annual accounts from your records.	350.00
To:	Professional services rendered in connection with the independent examination of the charity accounts.	420.00
		----- 770.00
	VAT @ 20%	154.00
		----- £924.00 =====

Bank Details: Account Name: P B Syddall & Co. Account No: 01049097 Sort Code: 01-30-99

For terms & conditions of business and for payment methods please see overleaf

Grafton House,
81 Chorley Old Road,
Bolton. BL1 3AJ
V.A.T. Reg. No. 376 1176 43

Tel: (01204) 380038

Email: enquiries@pbsyd.co.uk

Web: www.pbsyd.co.uk



If paying by cheque or cash please return this portion with your remittance

From:

INVOICE 23745

£ _____

Bolton Community Advice

England & Wales - Charity number 1189587

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BOLTON COMMUNITY ADVICE**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON COMMUNITY ADVICE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the Charitable Incorporated Organisation are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Bolton and surrounding areas.

Bolton Community Advice aim to improve the lives of the people in our community by giving advice, guidance or information on a wide range of issues including benefits, housing and debt management.

Significant activities

The Wellbeing Project

Funded by GMCA, our Wellbeing Project offers extra support to people on probation, helping them to reintegrate back into society and making sure they get the assistance they need to get back into work, education or volunteering.

Following a hugely successful pilot, The Wellbeing Service has been jointly commissioned by Greater Manchester Combined Authority (GMCA) and HM Prison and Probation Service (HMPPS) to continue working in the community with people on probation, to help them meet their goals and aspirations.

The service is a partnership led by The Big Life group, which comprises of 12 local organisations, including Bolton Community Advice, meaning that when people work with us, they'll benefit from our in-depth local knowledge in convenient locations such as our new community hub on Oxford Street!

Our mission is to make sure that people have all the tools, information and support they need to succeed while on probation.

Public benefit

The Trustees have given due regard to the Charity Commission's guidance on Public Benefit. Our door is open to anyone who needs help and advice, no matter what the issue is. We have a great deal of experience on helping people on many issues such as benefit claims, housing, employment and sensory impairment issues. If our expert volunteers can't help directly we will try and find other sources of help in the area.

Volunteers

We have continued to strengthen with 6 new volunteers.

This year we have helped a record number of people:

- Over 300 People on Probation with our Wellbeing Service
- Over 250 people with Universal credit and other benefit claims
- Over 250 people with homelessness and housing problems
- Over 300 people with disability issues
- Over 600 people with PPE requirements ic
- Over 180 people with debt problems
- Over 150 people with mental health issues
- Over 300 elderly people
- Over 500 people with other issues

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Oxford Street Centre Development

We have substantially developed our new premises 16a Oxford Street;

- A new buzz-in door security system and a new secure front door
- Extensive health and safety improvements
- Development of an outdoor communal area on the second floor
- Improvements to the electrical system
- Overhaul of the IT system and achievement of Cyber Essentials Plus

Partnership Working

We have developed our co-location model by having the following partners working with us in the Wellbeing Hub

- Connect ETE (Employability)
- Ingeus (Homelessness support)
- Dignify (Trauma Support)
- Citizens Advice Manchester (General welfare support)
- The Family Service (Family Support)
- Veterans Support

Achieve Community Outreach are licensing space for their offices on our second floor, providing a valuable link with recovery services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Many of our staff are trained independent advocates (Generic, Community, non-statutory) who are able to work with and on behalf of some of our clients.

In 2024 we welcomed some new members to our team:

- Suzanne Delaney - Project Officer
- Giedre Ferreira - Digital Trainer
- Helen Timms - Education and training co-ordinator

We have continued to step up our staff development and training and have invested a good proportion of our funding on this, with volunteers attending courses in the following:

- Mental Health First Aid
- First Aid Training
- Safeguarding Training
- British Sign Language
- Advocacy Training
- Advice and Guidance Training
- Counselling Training

We also provide peer advocacy for sensory, mental health, learning disabilities and mobility issues. We also a peer advocate for autism and ADHD.

In 2024 we received funding to allow us to run the following new projects:

- Digital Inclusion - we now offer a digital skills service in conjunction with Bolton Council DES team.
- Bike Library - we received funding for this and it will go live on the first floor in February 2025
- Music Service - we have increased our provision by adding new equipment and developing a music room on the first floor
- Recoop project, for over 50's on probation
- Other projects in development
- Art Therapy
- Sewing Service
- Choir

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Financial position

The charities total income for the year to 31st March 2024 was £170,818 (2023: £210,050) and the total expenditure was £227,272 (2023: £112,550).

At the year end the Charity had cash in the bank of £45,493.

The charity had total funds at the year end of £56,455. The restricted fund accounted for £55,119 of this for the delivering of specific projects.

Reserves policy

The Trustees have worked hard to source unrestricted funding which encompasses all aspects of the charity's spending. However the charity is still heavily dependent on grant income which often has restrictions imposed and as such general reserves remain low.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation first registered 21 May 2020 as amended on 20 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189587

Principal address

148 Deansgate
Bolton
Lancashire
BL1 1BB

Trustees

S Fisher (resigned 4.10.24)
N S T Peel (resigned 1.4.23)
Mrs G Hargreaves (resigned 1.6.23)
Mrs S Fendlen (resigned 4.10.24)
S R Green (resigned 19.7.24)
Mrs C Straub (appointed 19.7.23)
P Richardson (appointed 1.9.23)
J M Lord (appointed 1.7.23)
Mrs J Rudd (appointed 24.5.23)
Mrs S Beaunol (appointed 5.5.23)
Mrs C Riley (appointed 1.5.23)

Independent Examiner

Mr Adam J Syddall MA FCA
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the board of trustees on 13 January 2025 and signed on its behalf by:

A handwritten signature in blue ink, appearing to be 'J M Lord', with a small dot at the end.

J M Lord - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLTON COMMUNITY ADVICE**

Independent examiner's report to the trustees of Bolton Community Advice

I report to the charity trustees on my examination of the accounts of Bolton Community Advice (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

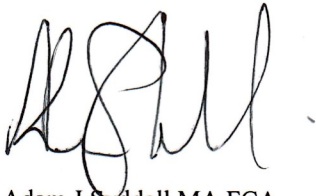
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 the Trust 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 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 accounts to be reached.



Mr Adam J Syddall MA FCA
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

13 January 2025

BOLTON COMMUNITY ADVICE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		100	-	100	400
Charitable activities					
Advice support and advocacy		-	170,718	170,718	209,300
Other trading activities	2	-	-	-	350
Total		<u>100</u>	<u>170,718</u>	<u>170,818</u>	<u>210,050</u>
EXPENDITURE ON					
Raising funds	3	-	47,943	47,943	25,787
Charitable activities					
Advice support and advocacy		722	177,371	178,093	84,294
Other		1,236	-	1,236	2,469
Total		<u>1,958</u>	<u>225,314</u>	<u>227,272</u>	<u>112,550</u>
NET INCOME/(EXPENDITURE)		(1,858)	(54,596)	(56,454)	97,500
RECONCILIATION OF FUNDS					
Total funds brought forward		3,194	109,715	112,909	15,409
TOTAL FUNDS CARRIED FORWARD		<u><u>1,336</u></u>	<u><u>55,119</u></u>	<u><u>56,455</u></u>	<u><u>112,909</u></u>

The notes form part of these financial statements

BOLTON COMMUNITY ADVICE

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	2,206	12,627	14,833	16,098
CURRENT ASSETS					
Debtors	6	-	-	-	50,000
Cash at bank and in hand		5,598	39,895	45,493	50,639
		<u>5,598</u>	<u>39,895</u>	<u>45,493</u>	<u>100,639</u>
CREDITORS					
Amounts falling due within one year	7	(6,468)	2,597	(3,871)	(3,828)
NET CURRENT ASSETS		<u>(870)</u>	<u>42,492</u>	<u>41,622</u>	<u>96,811</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,336</u>	<u>55,119</u>	<u>56,455</u>	<u>112,909</u>
NET ASSETS		<u>1,336</u>	<u>55,119</u>	<u>56,455</u>	<u>112,909</u>
FUNDS	8				
Unrestricted funds				1,336	3,194
Restricted funds				55,119	109,715
TOTAL FUNDS				<u>56,455</u>	<u>112,909</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2025 and were signed on its behalf by:



J M Lord - Trustee

The notes form part of these financial statements

BOLTON COMMUNITY ADVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Fundraising events	-	350
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	31.3.24	31.3.23
	£	£
Computer expenses	3,062	1,608
Room hire	22,615	7,334
Advertising	356	300
Printing and stationery	99	46
Office consumables	3,094	2,515
Travel expenses	5,015	3,258
Training	457	3,780
Telephone	1,113	773
Subsistence	-	887
Motor expenses	5,209	4,459
Professional fees	6,507	615
Sundry expenses	416	207
Support costs	-	5
	<u> </u>	<u> </u>
	47,943	25,787
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the period, £777 (2023 - £82) was paid to three of the trustees in order to reimburse them for costs that they had undertaken on behalf of the charity.

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023	3,365	1,636	13,339	1,986	20,326
Additions	-	-	3,200	-	3,200
	<u>3,365</u>	<u>1,636</u>	<u>16,539</u>	<u>1,986</u>	<u>23,526</u>
At 31 March 2024	<u>3,365</u>	<u>1,636</u>	<u>16,539</u>	<u>1,986</u>	<u>23,526</u>
DEPRECIATION					
At 1 April 2023	1,290	547	1,667	724	4,228
Charge for year	486	217	3,385	377	4,465
	<u>1,776</u>	<u>764</u>	<u>5,052</u>	<u>1,101</u>	<u>8,693</u>
At 31 March 2024	<u>1,776</u>	<u>764</u>	<u>5,052</u>	<u>1,101</u>	<u>8,693</u>
NET BOOK VALUE					
At 31 March 2024	<u>1,589</u>	<u>872</u>	<u>11,487</u>	<u>885</u>	<u>14,833</u>
At 31 March 2023	<u>2,075</u>	<u>1,089</u>	<u>11,672</u>	<u>1,262</u>	<u>16,098</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Grants	-	50,000
	<u>-</u>	<u>50,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Taxation and social security	3,520	2,872
Other creditors	351	956
	<u>3,871</u>	<u>3,828</u>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	3,194	(1,858)	1,336
Restricted funds			
Restricted fund	109,715	(54,596)	55,119
TOTAL FUNDS	<u>112,909</u>	<u>(56,454)</u>	<u>56,455</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100	(1,958)	(1,858)
Restricted funds			
Restricted fund			
	170,718	(225,314)	(54,596)
TOTAL FUNDS	<u>170,818</u>	<u>(227,272)</u>	<u>(56,454)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(13,974)	17,168	3,194
Restricted funds			
Restricted fund			
	29,383	80,332	109,715
TOTAL FUNDS	<u>15,409</u>	<u>97,500</u>	<u>112,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,485	(3,317)	17,168
Restricted funds			
Restricted fund			
	189,565	(109,233)	80,332
TOTAL FUNDS	<u>210,050</u>	<u>(112,550)</u>	<u>97,500</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(13,974)	15,310	1,336
Restricted funds			
Restricted fund			
	29,383	25,736	55,119
TOTAL FUNDS	<u>15,409</u>	<u>41,046</u>	<u>56,455</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,585	(5,275)	15,310
Restricted funds			
Restricted fund			
	360,283	(334,547)	25,736
TOTAL FUNDS	<u>380,868</u>	<u>(339,822)</u>	<u>41,046</u>

9. RELATED PARTY DISCLOSURES

During the period, Steve Fisher, a trustee, received a salary of £35,917 (2023 - £30,250) for managing the charity, £1,459 (2023 - £721) of pension contributions were also made.

Shobna Fendlen, a trustee, received a salary of £7,983 for managing the charity finances, £117 of pension contributions were also made.

BOLTON COMMUNITY ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	100	-	100	400
Other trading activities				
Fundraising events	-	-	-	350
Charitable activities				
Grants	-	170,718	170,718	209,300
Total incoming resources	100	170,718	170,818	210,050
 EXPENDITURE				
Raising donations and legacies				
Computer expenses	-	3,062	3,062	1,608
Room hire	-	22,615	22,615	7,334
Advertising	-	356	356	300
Printing and stationery	-	99	99	46
Office consumables	-	3,094	3,094	2,515
Travel expenses	-	5,015	5,015	3,258
Training	-	457	457	3,780
Telephone	-	1,113	1,113	773
Subsistence	-	-	-	887
Motor expenses	-	5,209	5,209	4,459
Professional fees	-	6,507	6,507	615
Sundry expenses	-	416	416	207
	-	47,943	47,943	25,782
 Charitable activities				
Advertising	-	100	100	-
 Support costs				
Management				
Wages	-	127,218	127,218	75,322
Social security	-	5,445	5,445	2,270
Pensions	-	4,497	4,497	1,029
Rates and water	-	352	352	393
Insurance	-	1,077	1,077	865
Light and heat	-	14,900	14,900	760
Property repairs	-	19,981	19,981	1,480
Depreciation of tangible assets	722	3,743	4,465	2,807
	722	177,213	177,935	84,926

This page does not form part of the statutory financial statements

BOLTON COMMUNITY ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Management				
Information technology				
Repairs and renewals	-	-	-	853
Governance costs				
Independent examination	756	-	756	360
Accountancy and legal fees	480	-	480	596
Interest on PAYE	-	58	58	33
	<u>1,236</u>	<u>58</u>	<u>1,294</u>	<u>989</u>
Total resources expended	<u>1,958</u>	<u>225,314</u>	<u>227,272</u>	<u>112,550</u>
Net income/(expenditure)	<u>(1,858)</u>	<u>(54,596)</u>	<u>(56,454)</u>	<u>97,500</u>

This page does not form part of the statutory financial statements

Bolton Community Advice

England & Wales - Charity number 1189587

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
BOLTON COMMUNITY ADVICE**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON COMMUNITY ADVICE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Report of the Trustees	1 to 3
Statement of Trustees' Responsibilities	4
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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14 to 15

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the Charitable Incorporated Organisation are:

- To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Bolton and surrounding areas.

Bolton Community Advice aim to improve the lives of the people in our community by giving advice, guidance or information on a wide range of issues including benefits, housing and debt management.

Significant activities

The Wellbeing Project

Funded by GMCA, our Wellbeing Project offers extra support to people on probation, helping them to reintegrate back into society and making sure they get the assistance they need to get back into work, education or volunteering.

Following a hugely successful pilot, The Wellbeing Service has been jointly commissioned by Greater Manchester Combined Authority (GMCA) and HM Prison and Probation Service (HMPPS) to continue working in the community with people on probation, to help them meet their goals and aspirations.

The service is a partnership led by The Big Life group, which comprises of 12 local organisations, including Bolton Community Advice, meaning that when people work with us, they'll benefit from our in-depth local knowledge in convenient locations such as our new community hub on Oxford Street!

Our mission is to make sure that people have all the tools, information and support they need to succeed while on probation.

Public benefit

The Trustees have given due regard to the Charity Commission's guidance on Public Benefit. Our door is open to anyone who needs help and advice, no matter what the issue is. We have a great deal of experience on helping people on many issues such as benefit claims, housing, employment and sensory impairment issues. If our expert volunteers can't help directly we will try and find other sources of help in the area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Many of our staff are trained independent advocates (Generic, Community, non-statutory) who are able to work with and on behalf of some of our clients.

We also provide peer advocacy for sensory, mental health, learning disabilities and mobility issues. We also a peer advocate for autism and ADHD.

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial position

The charities total income for the year to 31st March 2023 was £210,050 (2022: £29,449) and the total expenditure was £112,550 (2022: £36,152).

At the year end the Charity had cash in the bank of £50,639 and a debtor which represented monies granted by GMCA but not yet received of £50,000.

The charity had total funds at the year end of £112,909. The restricted fund accounted for £109,715 of this for the delivering of specific projects.

Reserves policy

The Trustees have worked hard to source unrestricted funding which encompasses all aspects of the charity's spending. However the charity is still heavily dependent on grant income which often has restrictions imposed and as such general reserves remain low.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Charitable Incorporated Organisation first registered 21 May 2020 as amended on 20 June 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189587

Principal address

148 Deansgate
Bolton
Lancashire
BL1 1BB

Trustees

S Fisher
Ms A Gluszczyk (resigned 1.7.22)
N S T Peel (resigned 1.4.23)
Mrs G Hargreaves (appointed 20.5.22) (resigned 1.6.23)
Mrs S Fendlen (appointed 20.5.22)
S R Green (appointed 20.5.22)
Mrs C Straub (appointed 19.7.23)
P Richardson (appointed 1.9.23)
J M Lord (appointed 1.7.23)
Mrs J Rudd (appointed 24.5.23)
Mrs S Beaunol (appointed 5.5.23)
Mrs C Riley (appointed 1.5.23)

Independent Examiner

Mr Adam J Syddall MA ACA
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

CHANGE OF NAME

The charity passed a special resolution on 20 June 2022 changing its name from Bolton Advice Centre to Bolton Community Advice.

BOLTON COMMUNITY ADVICE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Approved by order of the board of trustees on 24 January 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J M Lord', written in a cursive style.

J M Lord - Trustee

BOLTON COMMUNITY ADVICE

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Report of the Trustees 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLTON COMMUNITY ADVICE**

Independent examiner's report to the trustees of Bolton Community Advice

I report to the charity trustees on my examination of the accounts of Bolton Community Advice (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

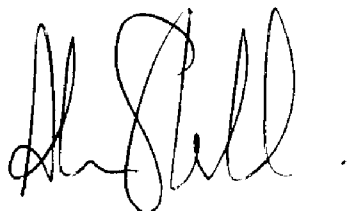
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 the Trust 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 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 accounts to be reached.



Mr Adam J Syddall MA ACA
The Institute of Chartered Accountants in England and Wales

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

25 January 2024

BOLTON COMMUNITY ADVICE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		400	-	400	3,219
Charitable activities					
Advice support and advocacy					
		19,735	189,565	209,300	22,910
Other trading activities	2	350	-	350	2,120
Investment income	3	-	-	-	1,200
Total		<u>20,485</u>	<u>189,565</u>	<u>210,050</u>	<u>29,449</u>
EXPENDITURE ON					
Raising funds	4	71	25,716	25,787	7,620
Charitable activities					
Advice support and advocacy					
		777	83,517	84,294	3,639
Other		2,469	-	2,469	24,893
Total		<u>3,317</u>	<u>109,233</u>	<u>112,550</u>	<u>36,152</u>
NET INCOME/(EXPENDITURE)		17,168	80,332	97,500	(6,703)
RECONCILIATION OF FUNDS					
Total funds brought forward		(13,974)	29,383	15,409	22,112
TOTAL FUNDS CARRIED FORWARD		<u><u>3,194</u></u>	<u><u>109,715</u></u>	<u><u>112,909</u></u>	<u><u>15,409</u></u>

The notes form part of these financial statements

BOLTON COMMUNITY ADVICE

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	2,927	13,171	16,098	5,067
CURRENT ASSETS					
Debtors	7	-	50,000	50,000	-
Cash at bank and in hand		6,734	43,905	50,639	28,220
		<u>6,734</u>	<u>93,905</u>	<u>100,639</u>	<u>28,220</u>
CREDITORS					
Amounts falling due within one year	8	(6,467)	2,639	(3,828)	(17,878)
NET CURRENT ASSETS		<u>267</u>	<u>96,544</u>	<u>96,811</u>	<u>10,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,194</u>	<u>109,715</u>	<u>112,909</u>	<u>15,409</u>
NET ASSETS		<u>3,194</u>	<u>109,715</u>	<u>112,909</u>	<u>15,409</u>
FUNDS					
	10				
Unrestricted funds				3,194	(13,974)
Restricted funds				109,715	29,383
TOTAL FUNDS				<u>112,909</u>	<u>15,409</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2024 and were signed on its behalf by:



J M Lord - Trustee

J Rudd - Trustee



The notes form part of these financial statements

BOLTON COMMUNITY ADVICE

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2.	OTHER TRADING ACTIVITIES	31.3.23	31.3.22
		£	£
	Fundraising events	<u>350</u>	<u>2,120</u>
3.	INVESTMENT INCOME	31.3.23	31.3.22
		£	£
	Rents received	<u>-</u>	<u>1,200</u>
4.	RAISING FUNDS		
	Raising donations and legacies	31.3.23	31.3.22
		£	£
	Computer expenses	1,608	191
	Room hire	7,334	240
	Advertising	300	-
	Printing and stationery	46	76
	Office consumables	2,515	571
	Travel expenses	3,258	4,296
	Training	3,780	1,615
	Telephone	773	631
	Subsistence	887	-
	Motor expenses	4,459	-
	Professional fees	615	-
	Sundry expenses	207	-
	Support costs	5	-
		<u>25,787</u>	<u>7,620</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the period, £82 (2022 - £66) was paid to two of the trustees in order to reimburse them for travel costs that they had undertaken on behalf of the charity.

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2022	3,365	1,636	-	1,487	6,488
Additions	-	-	13,339	499	13,838
	<u>3,365</u>	<u>1,636</u>	<u>13,339</u>	<u>1,986</u>	<u>20,326</u>
At 31 March 2023	3,365	1,636	13,339	1,986	20,326
DEPRECIATION					
At 1 April 2022	771	275	-	375	1,421
Charge for year	519	272	1,667	349	2,807
	<u>1,290</u>	<u>547</u>	<u>1,667</u>	<u>724</u>	<u>4,228</u>
At 31 March 2023	1,290	547	1,667	724	4,228
NET BOOK VALUE					
At 31 March 2023	<u>2,075</u>	<u>1,089</u>	<u>11,672</u>	<u>1,262</u>	<u>16,098</u>
At 31 March 2022	<u>2,594</u>	<u>1,361</u>	<u>-</u>	<u>1,112</u>	<u>5,067</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Grants	<u>50,000</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 9)	-	11,857
Taxation and social security	2,872	3,905
Other creditors	956	2,116
	<u>3,828</u>	<u>17,878</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>11,857</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(13,974)	17,168	3,194
Restricted funds			
Restricted fund			
	29,383	80,332	109,715
TOTAL FUNDS	<u>15,409</u>	<u>97,500</u>	<u>112,909</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,485	(3,317)	17,168
Restricted funds			
Restricted fund			
	189,565	(109,233)	80,332
TOTAL FUNDS	<u>210,050</u>	<u>(112,550)</u>	<u>97,500</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	9,102	(23,076)	(13,974)
Restricted funds			
Restricted fund			
	13,010	16,373	29,383
TOTAL FUNDS	<u>22,112</u>	<u>(6,703)</u>	<u>15,409</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,539	(29,615)	(23,076)
Restricted funds			
Restricted fund	22,910	(6,537)	16,373
TOTAL FUNDS	<u>29,449</u>	<u>(36,152)</u>	<u>(6,703)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,102	(5,908)	3,194
Restricted funds			
Restricted fund	13,010	96,705	109,715
TOTAL FUNDS	<u>22,112</u>	<u>90,797</u>	<u>112,909</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,024	(32,932)	(5,908)
Restricted funds			
Restricted fund	212,475	(115,770)	96,705
TOTAL FUNDS	<u>239,499</u>	<u>(148,702)</u>	<u>90,797</u>

BOLTON COMMUNITY ADVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. RELATED PARTY DISCLOSURES

During the period, Steve Fisher, a trustee, received a salary of £30,250 (2022 - £24,000) for managing the charity, £721 (2022 - £533) of pension contributions were also made.

BOLTON COMMUNITY ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	400	-	400	3,219
Other trading activities				
Fundraising events	350	-	350	2,120
Investment income				
Rents received	-	-	-	1,200
Charitable activities				
Grants	19,735	189,565	209,300	22,910
Total incoming resources	20,485	189,565	210,050	29,449
 EXPENDITURE				
Raising donations and legacies				
Computer expenses	-	1,608	1,608	191
Room hire	-	7,334	7,334	240
Advertising	-	300	300	-
Printing and stationery	34	12	46	76
Office consumables	-	2,515	2,515	571
Travel expenses	-	3,258	3,258	4,296
Training	-	3,780	3,780	1,615
Telephone	-	773	773	631
Subsistence	32	855	887	-
Motor expenses	-	4,459	4,459	-
Professional fees	-	615	615	-
Sundry expenses	-	207	207	-
	66	25,716	25,782	7,620
 Support costs				
Management				
Wages	-	75,322	75,322	24,000
Social security	-	2,270	2,270	533
Pensions	-	1,029	1,029	-
Rates and water	-	393	393	444
Insurance	-	865	865	180
Light and heat	-	760	760	1,199
Property repairs	1,480	-	1,480	354
Depreciation of tangible assets	777	2,030	2,807	1,148
	2,257	82,669	84,926	27,858

This page does not form part of the statutory financial statements

BOLTON COMMUNITY ADVICE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Management				
Information technology				
Repairs and renewals	5	848	853	258
Governance costs				
Independent examination	360	-	360	360
Accountancy and legal fees	596	-	596	-
Interest on PAYE	33	-	33	56
	<u>989</u>	<u>-</u>	<u>989</u>	<u>416</u>
Total resources expended	<u>3,317</u>	<u>109,233</u>	<u>112,550</u>	<u>36,152</u>
Net expenditure	<u><u>17,168</u></u>	<u><u>80,332</u></u>	<u><u>97,500</u></u>	<u><u>(6,703)</u></u>

This page does not form part of the statutory financial statements

Bolton Community Advice

England & Wales - Charity number 1189587

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021
FOR
BOLTON ADVICE CENTRE**

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BOLTON ADVICE CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

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Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

BOLTON ADVICE CENTRE

**REPORT OF THE TRUSTEES
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the period 21 May 2020 to 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

To improve the lives of the people in our community. By giving advice, guidance or information on a wide range of issues. Including benefits, housing and debt management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189587

Principal address

148 Deansgate
Bolton
Lancashire
BL1 1BB

Trustees

S Fisher Trustee (appointed 21.5.20)
M Russell Trustee (appointed 21.5.20)
S Bourke Trustee (appointed 21.5.20) (resigned 16.9.21)
Mrs C Russell (appointed 21.5.20)
Ms A Gluszcuk (appointed 1.2.21)

Independent Examiner

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Approved by order of the board of trustees on  and signed on its behalf by:

22-10-2021

..... 
M Russell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLTON ADVICE CENTRE**

Independent examiner's report to the trustees of Bolton Advice Centre

I report to the charity trustees on my examination of the accounts of Bolton Advice Centre (the Trust) for the period 21 May 2020 to 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

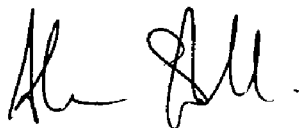
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 the Trust 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 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 accounts to be reached.



Mr Adam J Syddall MA ACA
P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

Date:26/10/21.....

BOLTON ADVICE CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		10,000	-	10,000
Charitable activities				
The prevention or relief of poverty				
		1,000	33,760	34,760
Investment income	2	1,550	-	1,550
Total		<u>12,550</u>	<u>33,760</u>	<u>46,310</u>
EXPENDITURE ON				
Raising funds	3	150	5,048	5,198
Charitable activities				
The prevention or relief of poverty				
		1,015	702	1,717
Other		2,283	15,000	17,283
Total		<u>3,448</u>	<u>20,750</u>	<u>24,198</u>
NET INCOME		<u>9,102</u>	<u>13,010</u>	<u>22,112</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>9,102</u></u>	<u><u>13,010</u></u>	<u><u>22,112</u></u>

The notes form part of these financial statements


BOLTON ADVICE CENTRE

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Tangible assets	5	3,525	1,751	5,276
CURRENT ASSETS				
Cash at bank and in hand		10,023	11,259	21,282
CREDITORS				
Amounts falling due within one year	6	(4,446)	-	(4,446)
NET CURRENT ASSETS		<u>5,577</u>	<u>11,259</u>	<u>16,836</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,102</u>	<u>13,010</u>	<u>22,112</u>
NET ASSETS		<u>9,102</u>	<u>13,010</u>	<u>22,112</u>
FUNDS	7			
Unrestricted funds				9,102
Restricted funds				13,010
TOTAL FUNDS				<u>22,112</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

22.10.2021


.....
M Russell - Trustee


.....
A Gluszczyk - Trustee

The notes form part of these financial statements

BOLTON ADVICE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BOLTON ADVICE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

2.	INVESTMENT INCOME	£
	Rents received	<u>1,550</u>
3.	RAISING FUNDS	
	Raising donations and legacies	£
	Computer expenses	764
	Allotment rent	27
	Advertising	500
	Printing and stationery	85
	Office consumables	298
	Travel expenses	1,077
	Training	1,440
	Telephone	375
	Subsistence	360
	Support costs	272
		<u>5,198</u>
4.	TRUSTEES' REMUNERATION AND BENEFITS	
		£
	Trustees' salaries	16,000
	Trustees' pensions paid	592
		<u>16,592</u>

During the period, Steve Fisher a trustee received a salary of £16,000 for managing the charity, £592 of pension contributions were also made.

Trustees' expenses

During the period, £79 was paid to two of the trustees in order to reimburse them for travel costs that they had undertaken on behalf of the charity.

5.	TANGIBLE FIXED ASSETS				
		Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
	COST				
	Additions	<u>3,365</u>	<u>1,282</u>	<u>901</u>	<u>5,548</u>
	DEPRECIATION				
	Charge for year	<u>122</u>	<u>-</u>	<u>150</u>	<u>272</u>
	NET BOOK VALUE				
	At 31 March 2021	<u>3,243</u>	<u>1,282</u>	<u>751</u>	<u>5,276</u>

BOLTON ADVICE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Taxation and social security	£ 2,043
Other creditors	2,403
	4,446
	4,446

7. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	9,102	9,102
Restricted funds		
Restricted fund		
	13,010	13,010
	22,112	22,112
TOTAL FUNDS	22,112	22,112

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,550	(3,448)	9,102
Restricted funds			
Restricted fund			
	33,760	(20,750)	13,010
	46,310	(24,198)	22,112
TOTAL FUNDS	46,310	(24,198)	22,112

BOLTON ADVICE CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2021.

BOLTON ADVICE CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 21 MAY 2020 TO 31 MARCH 2021**

£

INCOME AND ENDOWMENTS

Donations and legacies	
Government grants	10,000
Investment income	
Rents received	1,550
Charitable activities	
Grants	34,760
	46,310
Total incoming resources	46,310

EXPENDITURE

Raising donations and legacies	
Computer expenses	764
Allotment rent	27
Advertising	500
Printing and stationery	85
Office consumables	298
Travel expenses	1,077
Training	1,440
Telephone	375
Subsistence	360
	4,926
Support costs	
Management	
Rates and water	243
Insurance	175
Light and heat	591
Property repairs	708
Depreciation of tangible and heritage assets	272
	1,989
Governance costs	
Trustees' salaries	16,000
Trustees' pensions paid	592
Accountancy and legal fees	660
Interest on PAYE	31
	17,283
Total resources expended	24,198
Net income	22,112

This page does not form part of the statutory financial statements