

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

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

## **BOLTON COMMUNITY ADVICE**

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**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').

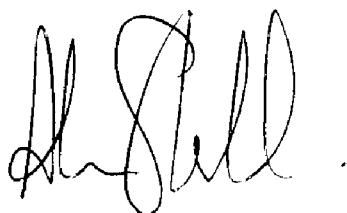
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	2,927	13,171	16,098	5,067
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(6,467)	2,639	(3,828)	(17,878)
<b>NET CURRENT ASSETS</b>		<u>267</u>	<u>96,544</u>	<u>96,811</u>	<u>10,342</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,194</u>	<u>109,715</u>	<u>112,909</u>	<u>15,409</u>
<b>NET ASSETS</b>		<u>3,194</u>	<u>109,715</u>	<u>112,909</u>	<u>15,409</u>
<b>FUNDS</b>	10				
Unrestricted funds				3,194	(13,974)
Restricted funds				109,715	29,383
<b>TOTAL FUNDS</b>				<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**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>350</b>	<b>2,120</b>
	<u>          </u>	<u>          </u>

### **3. INVESTMENT INCOME**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Rents received	<b>-</b>	<b>1,200</b>
	<u>          </u>	<u>          </u>

### **4. RAISING FUNDS**

#### **Raising donations and legacies**

	<b>31.3.23</b>	<b>31.3.22</b>
	<b>£</b>	<b>£</b>
Computer expenses	<b>1,608</b>	<b>191</b>
Room hire	<b>7,334</b>	<b>240</b>
Advertising	<b>300</b>	<b>-</b>
Printing and stationery	<b>46</b>	<b>76</b>
Office consumables	<b>2,515</b>	<b>571</b>
Travel expenses	<b>3,258</b>	<b>4,296</b>
Training	<b>3,780</b>	<b>1,615</b>
Telephone	<b>773</b>	<b>631</b>
Subsistence	<b>887</b>	<b>-</b>
Motor expenses	<b>4,459</b>	<b>-</b>
Professional fees	<b>615</b>	<b>-</b>
Sundry expenses	<b>207</b>	<b>-</b>
Support costs	<b>5</b>	<b>-</b>
	<u>          </u>	<u>          </u>
	<b>25,787</b>	<b>7,620</b>
	<u>          </u>	<u>          </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 £
<b>COST</b>					
At 1 April 2022	3,365	1,636	-	1,487	6,488
Additions	-	-	13,339	499	13,838
At 31 March 2023	3,365	1,636	13,339	1,986	20,326
<b>DEPRECIATION</b>					
At 1 April 2022	771	275	-	375	1,421
Charge for year	519	272	1,667	349	2,807
At 31 March 2023	1,290	547	1,667	724	4,228
<b>NET BOOK VALUE</b>					
At 31 March 2023	2,075	1,089	11,672	1,262	16,098
At 31 March 2022	2,594	1,361	-	1,112	5,067

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Grants	50,000	-

**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
	3,828	17,878

**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	-	11,857

**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 £
<b>Unrestricted funds</b>			
General fund	(13,974)	17,168	3,194
<b>Restricted funds</b>			
Restricted fund			
	29,383	80,332	109,715
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	20,485	(3,317)	17,168
<b>Restricted funds</b>			
Restricted fund			
	189,565	(109,233)	80,332
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	9,102	(23,076)	(13,974)
<b>Restricted funds</b>			
Restricted fund			
	13,010	16,373	29,383
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	6,539	(29,615)	(23,076)
<b>Restricted funds</b>			
Restricted fund	22,910	(6,537)	16,373
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	9,102	(5,908)	3,194
<b>Restricted funds</b>			
Restricted fund	13,010	96,705	109,715
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	27,024	(32,932)	(5,908)
<b>Restricted funds</b>			
Restricted fund	212,475	(115,770)	96,705
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	400	-	400	3,219
<b>Other trading activities</b>				
Fundraising events	350	-	350	2,120
<b>Investment income</b>				
Rents received	-	-	-	1,200
<b>Charitable activities</b>				
Grants	19,735	189,565	209,300	22,910
<b>Total incoming resources</b>	<b>20,485</b>	<b>189,565</b>	<b>210,050</b>	<b>29,449</b>
<b>EXPENDITURE</b>				
<b>Raising donations and legacies</b>				
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	-
	<b>66</b>	<b>25,716</b>	<b>25,782</b>	<b>7,620</b>
<b>Support costs</b>				
<b>Management</b>				
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
	<b>2,257</b>	<b>82,669</b>	<b>84,926</b>	<b>27,858</b>

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 £
<b>Management</b>				
<b>Information technology</b>				
Repairs and renewals	5	848	853	258
<b>Governance costs</b>				
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>
<b>Net expenditure</b>	<u>17,168</u>	<u>80,332</u>	<u>97,500</u>	<u>(6,703)</u>

This page does not form part of the statutory financial statements