

**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
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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
- 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 horizontal line above the 'J' and a wavy line below the 'M'.

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').

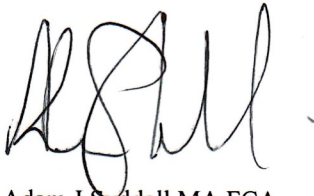
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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		<u>1,236</u>	<u>-</u>	<u>1,236</u>	<u>2,469</u>
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				<u>55,119</u>	<u>109,715</u>
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

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
At 31 March 2024	3,365	1,636	16,539	1,986	23,526
DEPRECIATION					
At 1 April 2023	1,290	547	1,667	724	4,228
Charge for year	486	217	3,385	377	4,465
At 31 March 2024	1,776	764	5,052	1,101	8,693
NET BOOK VALUE					
At 31 March 2024	1,589	872	11,487	885	14,833
At 31 March 2023	2,075	1,089	11,672	1,262	16,098

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Grants	-	50,000

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
	3,871	3,828

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	112,909	(56,454)	56,455

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