

# BOWDON COMMUNITY ASSOCIATION

England & Wales · Charity number 506037

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1977-02-04

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

## Contact

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**Address** Bowdon Community Association  
Jubilee Centre  
The Firs  
Bowdon  
Altrincham  
WA14 2TQ

**Phone** 01614255416

**Email** [thejubileecentre@gmail.com](mailto:thejubileecentre@gmail.com)

**Website** [www.communicate.co.uk/chesh/thejubileecentre](http://www.communicate.co.uk/chesh/thejubileecentre)

## Activities

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**Objects:** TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BOWDON, ALTRINCHAM AND HALE AND THE NEIGHBOURHOOD WITHOUT DISTINCTION OF SEX OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** Bowdon Community Association is the registered charity which is run for the benefit of the residents of Bowdon, Hale, Altrincham and District and is located at The Jubilee Centre. The centre provides suite rooms for hire for the local community. The Jubilee Centre's groups and organisations include Fund raising Events for local charities, Children's Activity Groups, Local Societies, etc.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** BOWDON ALTRINGHAM AND HALE
- Trafford

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£32,872	£28,253	-	-
2024-03-31	£27,808	£24,112	-	-
2023-03-31	£20,350	£26,621	-	-
2022-03-31	£28,609	£24,671	-	-
2021-03-31	£31,897	£9,059	-	-

## Trustees

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Name	Role	Appointed
<b>John Watson</b>	Chair	2013-04-21
Barry Hurd		2017-10-10
David Round		2023-12-01
Mark Gomme		2017-06-14
Ronnie Ballantyne		2020-12-11

**BOWDON COMMUNITY ASSOCIATION**

England & Wales - Charity number 506037

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# Accounts

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**REGISTERED CHARITY NUMBER: 506037**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Bowdon Community Association**

**Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX**

**Bowdon Community Association**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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## **Bowdon Community Association**

### **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 charity are set out in the charity's governing documents and are summarised as follows:

To promote the benefit of the inhabitants of Bowdon, Altrincham and Hale and the neighbourhood without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

##### **Our objectives**

Our objectives are set to reflect our community aims. Each year our trustees review our objectives and activities to ensure they continue to accurately reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

##### **Strategies**

We strive to make our community centre an accessible and welcoming venue. An important part of our strategy is community engagement; all of our activities are advertised and we encourage inter group participation.

##### **Public benefit**

Our community centre provides a valuable educational and recreational resource to all in our local community. The rooms are available for use by local groups, organisations and individuals. We make no exception for race, colour, creed, sexual orientation or age.

##### **Volunteers**

We would like to utilise this important resource and it is our intention over the next 12 months to obtain advice and guidance from Community Matters and local voluntary organisations as to how to promote the centre to those interested in voluntary work.

## **Bowdon Community Association**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Community activities**

Our community centre, based in the heart of Bowdon Conservation Area, near to St Mary's church, provides a valuable educational and recreational resource to all in our local community primarily located in Bowdon, Altrincham and Hale and surrounding areas. We are encouraging additional use of our facilities through our website and social media campaigns to communicate with the community that we serve, what is on offer from The Jubilee Centre premises. We have several different sized rooms on offer which are all priced at very competitive hourly rental rates, for use by the residents of the areas that we serve.

Different sized rooms at the Jubilee Centre are available for hire by local groups and organisations to use, over seven days a week.

During the current financial year there has been an increasing variety of activities now taking place at the Jubilee Centre Bowdon. Our facilities were hired by 53 different clients (2024 - 49) during the year with regular weekly offerings ranging from adult and children's Dancing, Ballet, Bridge Club, educational training, art and book clubs, yoga, Tai Chi, Kick Boxing, Baby activities and reading groups together with ad hoc one-off hires for children's parties, carpet sales, acupuncture, charity association meetings to mention just a few.

Our charity currently offers a growing range of activities for children, adults and senior citizens, over seven days a week. We estimate that just over 12,000 attendances to the Jubilee Centre took place over this financial year (2024 - just over 11,000 attendances).

Classes managed by our clients are attended on a weekly, monthly or ad hoc basis by varying number of attendees with the use of our facilities growing. This is reflected by our hire income increasing by 17% in this financial year, 36% in the previous financial year, making a total increase over the last two financial years of 59%. These percentages show that the usage of the Community Centre continues to recover post Covid.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity's main source of income over the last two years is hiring fees £32,353 (2024 - £27,688) from which costs were incurred leaving a surplus of £4,619 (2024 - £3,696).

##### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in a "Treasurer's Account" (current) and a deposit account for those funds held in reserve. Deposit account interest received amounted to £519 (2024 £120).

##### **Reserves policy**

The trustees have reviewed the reserves of the charity.

The policy is to have a minimum three-month defensive interval i.e. hold enough funds to meet three months' operating costs of the centre.

Expenditure per quarter in the last year was approximately £7,063 (2024 - £6,028).

Unrestricted Fund reserves as of 31 March 2025 amounted to £65,166 (2024 - £53,047).

#### **FUTURE PLANS**

In December 2024 the Trustees applied to Trafford Metropolitan Borough Council (TMBC) to be recognised as an Asset of Community Value (ACV). The Trustees are pleased to report that this status has been granted to the charity by TMBC, in recognition of the services it has provided to the local community since 1977.

TMBC has announced plans to sell the land, upon which the Jubilee Centre and the carpark to the rear of the centre are located, to local property developers to build a small number of executive type homes on the land to the rear of the community centre.

Discussions are ongoing by the Trustees with both TMBC and prospective new landowners regarding the construction of a new community centre building on its existing site.

## **Bowdon Community Association**

### **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 an unincorporated charity.

Bowdon Community Association is an unincorporated association registered with the Charity Commission. The constitution was adopted in September 1976 and registered under charity number 506037 in February 1977.

A new Constitution and Rules document was adopted at the AGM in 2017.

##### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendation of those in the local community. The trustees believe this approach ensures that new trustees are respected members of the local community.

##### **Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running the association and the community centre. The day to day management of the association and the day to day maintenance of the community centre is delegated to support staff reporting to the centre manager.

##### **Induction and training of new trustees**

Following appointment, new trustees are introduced to their new role and given copies of the governing documents and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission and Community Matters are also provided including the guidance on charities and public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

506037

##### **Principal address**

The Jubilee Community Centre  
The Firs  
Bowdon  
Altrincham  
Cheshire  
WA14 2TQ

##### **Trustees**

Mr J M Watson - Chairman  
Mr M Gomme - Vice Chairman  
Mr B Hurd  
Mr R Ballantyne  
Mr D J Round - Treasurer

##### **Independent Examiner**

David Alexander John Taylor  
Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

**Bowdon Community Association**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Executive Committee**

**Officers**

Mr J M Watson

Chairman

Mr M Gomme

Vice Chairman

Mr D J Round (ACMA CGMA)

Honorary Treasurer

**Executive member**

Mr J M Watson

Mr M Gomme

Mr B Hurd

Mr R Ballantyne

Mr D J Round

**Centre Staff**

Mrs P Norman

Honorary Secretary to the Committee / Centre Manager

Mr L T Parkinson

Caretaker / Cleaner

**WEBSITE AND SOCIAL MEDIA**

**Website Address**

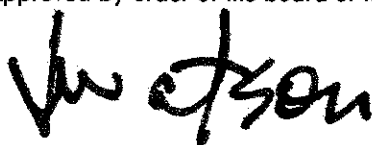
[jubileecommunitycentre.com](http://jubileecommunitycentre.com)

**Social media addresses**

Facebook - TheJubileeCommunityCentre

Instagram - @jubileecommunitycentre

Approved by order of the board of trustees on 22 July 2025 and signed on its behalf by:



Mr J M Watson - Chairman - Trustee

**Independent Examiner's Report to the Trustees of  
Bowdon Community Association**

**Independent examiner's report to the trustees of Bowdon Community Association**

I report to the charity trustees on my examination of the accounts of Bowdon Community Association (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').

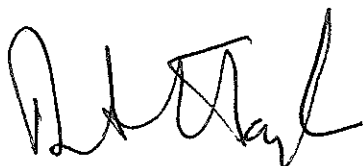
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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.



David Alexander John Taylor

Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

22 July 2025

**Bowdon Community Association**

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	32,353	-	32,353	27,688
Investment income	3	<u>519</u>	<u>-</u>	<u>519</u>	<u>120</u>
<b>Total</b>		<u>32,872</u>	<u>-</u>	<u>32,872</u>	<u>27,808</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of providing community centre.		<u>28,253</u>	<u>-</u>	<u>28,253</u>	<u>24,112</u>
<b>NET INCOME</b>					
Other recognised gains/(losses)		4,619	-	4,619	3,696
Gains on revaluation of fixed assets		<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>-</u>
<b>Net movement in funds</b>		12,119	-	12,119	3,696
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>65,166</u>	<u>-</u>	<u>65,166</u>	<u>53,047</u>

The notes form part of these financial statements

**Bowdon Community Association**

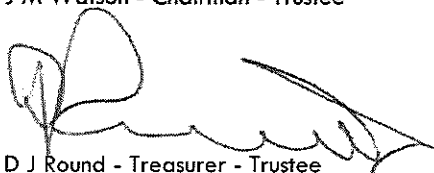
**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	7,500	-	7,500	-
<b>CURRENT ASSETS</b>					
Debtors	7	2,010	-	2,010	1,337
Cash at bank		<u>57,376</u>	<u>-</u>	<u>57,376</u>	<u>53,213</u>
		59,386	-	59,386	54,550
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,720)	-	(1,720)	(1,503)
		<u>57,666</u>	<u>-</u>	<u>57,666</u>	<u>53,047</u>
<b>NET CURRENT ASSETS</b>					
		<u>57,666</u>	<u>-</u>	<u>57,666</u>	<u>53,047</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>65,166</u>	<u>-</u>	<u>65,166</u>	<u>53,047</u>
<b>NET ASSETS</b>					
		<u>65,166</u>	<u>-</u>	<u>65,166</u>	<u>53,047</u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>65,166</u>	<u>53,047</u>
<b>TOTAL FUNDS</b>					
				<u>65,166</u>	<u>53,047</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 July 2025 and were signed on its behalf by:



Mr J M Watson - Chairman - Trustee



Mr D J Round - Treasurer - Trustee

## Bowdon Community Association

### 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, as modified by the revaluation of certain assets.

##### 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.

##### 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.

The Restricted fund has been created to provide a reserve for exceptional repairs to the Charity's premises and can only be used for that particular restricted purpose within the objects of the charity. The restricted fund at year end is NIL (2024 - NIL).

##### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Hiring fees	<u>32,353</u>	<u>27,688</u>

#### 3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>519</u>	<u>120</u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**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.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	27,688	-	27,688
Investment income	<u>120</u>	<u>-</u>	<u>120</u>
<b>Total</b>	<u>27,808</u>	<u>-</u>	<u>27,808</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of providing community centre.	<u>24,112</u>	<u>-</u>	<u>24,112</u>
<b>NET INCOME</b>	3,696	-	3,696
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>49,351</u>	<u>-</u>	<u>49,351</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>53,047</u>	<u>-</u>	<u>53,047</u>

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST OR VALUATION</b>	
Revaluation	<u>7,500</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>7,500</u>
At 31 March 2024	<u>-</u>

Cost or valuation at 31 March 2025 is represented by:

	Fixtures and fittings £
Valuation in 2025	<u>7,500</u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. TANGIBLE FIXED ASSETS - continued**

Fixtures and Fittings were valued on a current market value as at 31 March 2025, by the Treasurer and the Centre Manager.

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

	31.3.25	31.3.24
	£	£
Trade debtors	1,617	1,337
Prepayments	<u>393</u>	<u>-</u>
	<u>2,010</u>	<u>1,337</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade creditors	958	780
Taxation and social security	62	62
Other creditors	<u>700</u>	<u>661</u>
	<u>1,720</u>	<u>1,503</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At
	£	£	31.3.25
			£
<b>Unrestricted funds</b>			
General fund	<u>53,047</u>	12,119	<u>65,166</u>
<b>TOTAL FUNDS</b>	<u>53,047</u>	<u>12,119</u>	<u>65,166</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>32,872</u>	<u>(28,253)</u>	<u>7,500</u>	<u>12,119</u>
<b>TOTAL FUNDS</b>	<u>32,872</u>	<u>(28,253)</u>	<u>7,500</u>	<u>12,119</u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	49,351	3,696	53,047
<b>TOTAL FUNDS</b>	<u>49,351</u>	<u>3,696</u>	<u>53,047</u>

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	27,808	(24,112)	3,696
<b>TOTAL FUNDS</b>	<u>27,808</u>	<u>(24,112)</u>	<u>3,696</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 £
<b>Unrestricted funds</b>			
General fund	49,351	15,815	65,166
<b>TOTAL FUNDS</b>	<u>49,351</u>	<u>15,815</u>	<u>65,166</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	60,680	(52,365)	7,500	15,815
<b>TOTAL FUNDS</b>	<u>60,680</u>	<u>(52,365)</u>	<u>7,500</u>	<u>15,815</u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Bowdon Community Association****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Hiring fees	32,353	27,688
<b>Investment income</b>		
Deposit account interest	<u>519</u>	<u>120</u>
<b>Total incoming resources</b>	<b>32,872</b>	<b>27,808</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Centre manager and caretaker	12,550	10,880
Social security	-	62
Cleaning and waste disposal cost	1,516	2,427
Rates and water	3,028	3,039
Insurance	488	484
Light and heat	5,071	4,327
Telephone	503	418
Repairs and renewals	1,770	1,065
Sundries	<u>822</u>	<u>(120)</u>
	25,748	22,582
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,060	1,530
Website costs	1,146	-
Professional fees	<u>299</u>	<u>-</u>
	<u>2,505</u>	<u>1,530</u>
<b>Total resources expended</b>	<b><u>28,253</u></b>	<b><u>24,112</u></b>
<b>Net income</b>	<b><u>4,619</u></b>	<b><u>3,696</u></b>

This page does not form part of the statutory financial statements

**BOWDON COMMUNITY ASSOCIATION**

England & Wales - Charity number 506037

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# Accounts

---

REGISTERED CHARITY NUMBER: 506037

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
Bowdon Community Association**

Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

# **Bowdon Community Association**

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## **Bowdon Community Association**

### **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 charity are set out in the charity's governing documents and are summarised as follows:

To promote the benefit of the inhabitants of Bowdon, Altrincham and Hale and the neighbourhood without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

##### **Our objectives**

Our objectives are set to reflect our community aims. Each year our trustees review our objectives and activities to ensure they continue to accurately reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

##### **Strategies**

We strive to make our community centre an accessible and welcoming venue. An important part of our strategy is community engagement; all of our activities are advertised and we encourage inter group participation.

##### **Public benefit**

Our community centre provides a valuable educational and recreational resource to all in our local community. The rooms are available for use by local groups, organisations and individuals. We make no exception for race, colour, creed, sexual orientation or age.

##### **Volunteers**

We would like to utilise this important resource and it is our intention over the next 12 months to obtain advice and guidance from Community Matters and local voluntary organisations as to how to promote the centre to those interested in voluntary work.

## **Bowdon Community Association**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Community activities**

Our community centre, based in the heart of Bowdon near to St Mary's church, provides a valuable educational and recreational resource to all in our local community primarily located in Bowdon, Altrincham and Hale and surrounding areas. We are encouraging additional use of our facilities by launching our new website in 24/25 which will be linked to a social media campaign to communicate with the community that we serve, what is on offer from The Jubilee Centre premises. We have several different sized rooms on offer which are all priced at very competitive hourly rental rates, for use by the residents of the areas that we serve.

Different sized rooms at the Jubilee Centre are available for hire by local groups and organisations to use, over seven days a week.

During the current financial year there has been an increasing variety of activities now taking place at the Jubilee Centre Bowdon. Our facilities were hired by 49 different clients during the year with regular weekly offerings ranging from adult and children's Dancing, Ballet, Bridge Club, educational training, art and book clubs, yoga, Tai Chi, Kick Boxing, Baby activities and reading groups together with ad hoc one-off hires for children's parties, carpet sales, acupuncture, charity association meetings to mention just a few.

Our charity currently offers a growing range of activities for children, adults and senior citizens, over seven days a week, with plans to increase activities on offer in the coming year. We estimate, using the new administrative system we implemented from the first of April 2023, that more than 11,000 attendances to the Jubilee Centre took place over the current financial year (2023/24).

Classes managed by our clients are attended on a weekly, monthly or ad hoc basis by varying number of attendees with the use of our facilities growing. This is reflected by our hire income increasing by 36% compared to last year and projected to continue to grow in 24/25.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity's main source of income over the last two years is hiring fees £27,688 (2023 - £20,329) from which costs were incurred leaving a surplus of £3,696 (2023 deficit of - £6,271).

##### **Investment policy and objectives**

The charity has no long-term investments. Our cash reserves are held in a "Treasurer's Account" (current) and a deposit account for those funds held in reserve - all interest is retained in the account.

##### **Reserves policy**

The trustees have reviewed the reserves of the charity.

The policy is to have a minimum three-month defensive interval i.e. hold enough funds to meet three months' operating costs of the centre.

Expenditure per quarter in the last year was approximately £6,028 (2023 - £6,655).

Unrestricted Fund reserves as of 31 March 2024 amounted to £53,047 (2023 - £49,351).

#### **FUTURE PLANS**

Trafford Borough Council are looking to rebuild the Jubilee Community Centre at some point in the future. We are regularly in discussions with them over this matter.

In the meantime it is the objective of our trustees to continue to grow the use of our facilities within the community we serve and increase the availability and variety of classes on offer to all sectors of our community for all age groups, in varying size rooms to hire over seven days a week.

## **Bowdon Community Association**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

Bowdon Community Association is an unincorporated association registered with the Charity Commission. The constitution was adopted in September 1976 and registered under charity number 506037 in February 1977.

A new Constitution and Rules document was adopted at the AGM in 2017.

##### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendation of those in the local community. The trustees believe this approach ensures that new trustees are respected members of the local community.

##### **Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running the association and the community centre. The day to day management of the association and the day to day maintenance of the community centre is delegated to support staff under the centre manager.

##### **Induction and training of new trustees**

Following appointment, new trustees are introduced to their new role and given copies of the governing documents and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission and Community Matters are also provided including the guidance on charities and public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

506037

##### **Principal address**

The Jubilee Community Centre  
The Firs  
Bowdon  
Altrincham  
Cheshire  
WA14 2TQ

##### **Trustees**

Mr J M Watson -Chairman  
Mr M Gomme -Vice Chairman  
Mr B Hurd  
Mr R Ballantyne  
Mr A Mitchell (resigned 1.2.24)  
Mr D J Round (appointed 1.12.23)

##### **Independent Examiner**

David Alexander James Taylor  
Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

## **Bowdon Community Association**

### **Report of the Trustees for the Year Ended 31 March 2024**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Executive Committee**

###### **Officers**

Mr J M Watson

Chairman

Mr M Gomme

Vice Chairman

Mr A Mitchell

Honorary Treasurer (resigned 30th November 2023)

Mr D J Round (ACMA CGMA)

Honorary Treasurer (appointed 1st December 2023)

###### **Executive member**

Mr J M Watson

Mr M Gomme

Mr B Hurd

Mr R Ballantyne

Mr A Mitchell

(Resigned 1st February 2024)

Mr D J Round

(Appointed 1st December 2023)

###### **Centre Staff**

Mrs P Norman

Honorary Secretary to the Committee / Centre Manager

Mr L T Parkinson

Caretaker / Cleaner

Approved by order of the board of trustees on 18 July 2024 and signed on its behalf by:



Mr J M Watson -Chairman - Trustee

**Independent Examiner's Report to the Trustees of  
Bowdon Community Association**

**Independent examiner's report to the trustees of Bowdon Community Association**

I report to the charity trustees on my examination of the accounts of Bowdon Community Association (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.



David Alexander John Taylor

Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

Date: 7 August 2024

**Bowdon Community Association**

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Other trading activities	2	27,688	-	27,688	20,329
Investment income	3	120	-	120	21
<b>Total</b>		<u>27,808</u>	<u>-</u>	<u>27,808</u>	<u>20,350</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of providing community centre.		<u>24,112</u>	<u>-</u>	<u>24,112</u>	<u>26,621</u>
<b>NET INCOME/(EXPENDITURE)</b>		3,696	-	3,696	(6,271)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>49,351</u>	<u>-</u>	<u>49,351</u>	<u>55,622</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>53,047</u></u>	<u><u>-</u></u>	<u><u>53,047</u></u>	<u><u>49,351</u></u>

The notes form part of these financial statements

## Bowdon Community Association

### Balance Sheet

31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	1,337	-	1,337	-
Cash at bank		53,213	-	53,213	49,351
		<u>54,550</u>	<u>-</u>	<u>54,550</u>	<u>49,351</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,503)	-	(1,503)	-
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
<b>NET CURRENT ASSETS</b>					
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
<b>NET ASSETS</b>					
		<u>53,047</u>	<u>-</u>	<u>53,047</u>	<u>49,351</u>
<b>FUNDS</b>					
Unrestricted funds	8			53,047	49,351
<b>TOTAL FUNDS</b>					
				<u>53,047</u>	<u>49,351</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 July 2024 and were signed on its behalf by:



Mr J M Watson - Chairman - Trustee



Mr D J Round - Trustee

The notes form part of these financial statements

## Bowdon Community Association

### 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.

##### **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.

The Restricted fund has been created to provide a reserve for exceptional repairs to the Charity's premises and can only be used for that particular restricted purpose within the objects of the charity.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Hiring fees	<u>27,688</u>	<u>20,329</u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	120	21
	<u>120</u>	<u>21</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**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	20,329	-	20,329
Investment income	21	-	21
<b>Total</b>	<u>20,350</u>	<u>-</u>	<u>20,350</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of providing community centre.	26,621	-	26,621
<b>NET INCOME/(EXPENDITURE)</b>	(6,271)	-	(6,271)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	55,622	-	55,622
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>49,351</u>	<u>-</u>	<u>49,351</u>

## Bowdon Community Association

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	1,337	-
	<u>1,337</u>	<u>-</u>

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	780	-
Taxation and social security	62	-
Other creditors	661	-
	<u>1,503</u>	<u>-</u>

#### 8. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	49,351	3,696	53,047
	<u>49,351</u>	<u>3,696</u>	<u>53,047</u>
<b>TOTAL FUNDS</b>	<u>49,351</u>	<u>3,696</u>	<u>53,047</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	27,808	(24,112)	3,696
	<u>27,808</u>	<u>(24,112)</u>	<u>3,696</u>
<b>TOTAL FUNDS</b>	<u>27,808</u>	<u>(24,112)</u>	<u>3,696</u>

#### Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	55,622	(6,271)	49,351
	<u>55,622</u>	<u>(6,271)</u>	<u>49,351</u>
<b>TOTAL FUNDS</b>	<u>55,622</u>	<u>(6,271)</u>	<u>49,351</u>

## Bowdon Community Association

### Notes to the Financial Statements - continued for the Year Ended 31 March 2024

#### 8. 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	20,350	(26,621)	(6,271)
<b>TOTAL FUNDS</b>	<u>20,350</u>	<u>(26,621)</u>	<u>(6,271)</u>

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 £
<b>Unrestricted funds</b>			
General fund	55,622	(2,575)	53,047
<b>TOTAL FUNDS</b>	<u>55,622</u>	<u>(2,575)</u>	<u>53,047</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	48,158	(50,733)	(2,575)
<b>TOTAL FUNDS</b>	<u>48,158</u>	<u>(50,733)</u>	<u>(2,575)</u>

#### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

## Bowdon Community Association

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Hiring fees	27,688	20,329
<b>Investment income</b>		
Deposit account interest	120	21
<b>Total incoming resources</b>	<u>27,808</u>	<u>20,350</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Centre manager and caretaker	10,880	17,684
Social security	62	-
Pensions	-	219
Cleaning and waste disposal cost	2,427	818
Rates and water	3,039	2,557
Insurance	484	271
Light and heat	4,327	1,959
Telephone	418	521
Repairs and renewals	1,065	1,014
Sundries	(120)	702
	<u>22,582</u>	<u>25,745</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	1,530	876
Total resources expended	<u>24,112</u>	<u>26,621</u>
<b>Net income/(expenditure)</b>	<u><u>3,696</u></u>	<u><u>(6,271)</u></u>

This page does not form part of the statutory financial statements

**BOWDON COMMUNITY ASSOCIATION**

England & Wales - Charity number 506037

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Bowdon Community Association**

Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

**Bowdon Community Association**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## **Bowdon Community Association**

### **Report of the Trustees for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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 charity are set out in the charity's governing documents and are summarised as follows:

To promote the benefit of the inhabitants of Bowdon, Altrincham and Hale and the neighbourhood without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in a common effort to advance education and provide facilities in the interests of social welfare for the recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

##### **Our objectives**

Our objectives are set to reflect our community aims. Each year our trustees review our objectives and activities to ensure they continue to accurately reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

##### **Strategies**

We strive to make our community centre an accessible and welcoming venue. An important part of our strategy is community engagement; all of our activities are advertised and we encourage inter group participation.

##### **Public benefit**

Our community centre provides a valuable educational and recreational resource to all in our local community. The rooms are available for use by local groups, organisations and individuals. We make no exception for race, colour, creed, sexual orientation or age.

##### **Volunteers**

We would like to utilise this important resource and it is our intention over the next 12 months to obtain advice and guidance from Community Matters and local voluntary organisations as to how to promote the centre to those interested in voluntary work.

## Bowdon Community Association

### Report of the Trustees for the Year Ended 31 March 2022

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Community activities

Our community centre provides a valuable educational and recreational resource to all in our local community. The rooms are available for use by local groups and organisations. A wide variety of activities take place as shown below. Due to the government Covid19 regulations in force during the whole of the year, activities have been severely curtailed and clients were rightly concerned about transmission of the virus.

Total number of hours held in 2021/22

Name of Organisation	Number of sessions
Jamal Thurs Tai Chi	44
A J Thompson	40
Debbie Hylton - Theatre School	30
Bowdon Dance	28
Art Club - Marie Robertson	26
Debbie Hylton - Dance	16
Intensity Cheer and Dance	15
Bowdon Bridge	15
Terry Jackson - Yoga flow	12
Sing and Sign	9
Do-re-me - Jessica Schofield	7
U3A - Reading - Barbera Moora	7
Kollectivity - Andrew Turnbull	7
Bollywood	6
Textile 21	4
RSPCA	4
ASWCA	3
Altrincham & District Natural History Society	2
Other single sessions	9
Total number of hours	1171

#### FINANCIAL REVIEW

##### Principal funding sources

The charity's main source of income is from grants £10,667 (2021 - £24,253) and hiring fees £17,941 (2021 - 7,641) which amounted to £28,608 (2021 - 31,894), from which costs were incurred leaving a surplus of £3,938 (2021 - £22,838)

##### Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in a "Treasurer's Account" (current) and a deposit account for those funds held in reserve - all interest is retained in the account.

##### Reserves policy

The trustees have reviewed the reserves of the charity.

The policy is to have a minimum three month defensive interval i.e. hold enough funds to meet three months' operating costs of the centre.

Expenditure per quarter in the last year was approximately £6,168 (2021 - £2,265).

Unrestricted Fund reserves at 31 March 2022 amounted to £55,118 (2021 - £39,080).

#### FUTURE PLANS

Trafford Borough Council are looking to rebuild the Jubilee Community Centre at some point in the future. We are regularly in discussions with them over this matter

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

## **Bowdon Community Association**

### **Report of the Trustees for the Year Ended 31 March 2022**

Bowdon Community Association is an unincorporated association registered with the Charity Commission. The constitution was adopted in September 1976 and registered under charity number 506037 in February 1977.

A new Constitution and Rules document was adopted at the AGM in 2017.

#### **Recruitment and appointment of new trustees**

The existing trustees are responsible for the recruitment of new trustees but in so doing the trustees seek the views and recommendation of those in the local community. The trustees believe this approach ensures that new trustees are respected members of the local community.

#### **Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

The trustees meet together as a body on a regular basis and are responsible for all decisions taken in relation to running the association and the community centre. The day to day management of the association and the day to day maintenance of the community centre is delegated to support staff under the centre manager.

#### **Induction and training of new trustees**

Following appointment, new trustees are introduced to their new role and given copies of the governing documents and a guide to the policies and procedures adopted by our charity. A number of publications from the Charity Commission and Community Matters are also provided including the guidance on charities and public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
506037

#### **Principal address**

The Jubilee Community Centre  
The Firs  
Bowdon  
Altrincham  
Cheshire  
WA14 2TQ

#### **Trustees**

Mr J M Watson (Chairman)  
Mr R A Wakefield  
Mr G Redford  
Mr T L Parkinson (resigned 1.10.21)  
Mr M Gomme  
Mr B Hurd  
Mrs P Parkinson  
Mr R Ballantyne

#### **Independent Examiner**

Melissa Bowers  
Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

**Bowdon Community Association**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Executive Committee**

**Officers**

**Mr J M Watson**

**Mr M Gomme**

**Mr R A Wakefield**

**Chairman**

**Vice Chairman**

**Honorary Treasurer**

**Executive member**

**Mr J M Watson**

**Mr R A Wakefield**

**Mr M Gomme**

**Mr G Redford**

**Mr B Hurd**

**Mr R Ballantyne**

**Mrs P Parkinson**

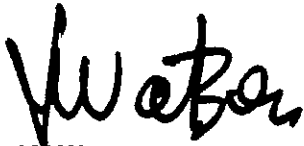
**Centre Staff**

**Katrina Parkinson**

**Mr L T Parkinson**

**Honorary Secretary to the Committee / Centre Manager  
Caretaker / Cleaner**

**Approved by order of the board of trustees on 1 June 2022 and signed on its behalf by:**



**Mr J M Watson (Chairman) - Trustee**

**Independent Examiner's Report to the Trustees of  
Bowdon Community Association**

**Independent examiner's report to the trustees of Bowdon Community Association**

I report to the charity trustees on my examination of the accounts of Bowdon Community Association (the Trust) for the year ended 31 March 2022.

**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').

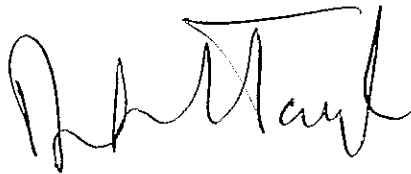
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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.



David Alexander James Taylor  
Harts Limited  
Westminster House  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

Date: 1/6/22

Bowdon Community Association

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10,667	-	10,667	24,253
Other trading activities	2	17,941	-	17,941	7,641
Investment income	3	1	-	1	3
<b>Total</b>		<u>28,609</u>	<u>-</u>	<u>28,609</u>	<u>31,897</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Cost of providing community centre.		24,671	-	24,671	9,059
<b>NET INCOME</b>		<u>3,938</u>	<u>-</u>	<u>3,938</u>	<u>22,838</u>
Transfers between funds	10	<u>12,100</u>	<u>(12,100)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>16,038</u>	<u>(12,100)</u>	<u>3,938</u>	<u>22,838</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		39,080	12,100	51,180	28,342
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55,118</u></u>	<u><u>-</u></u>	<u><u>55,118</u></u>	<u><u>51,180</u></u>

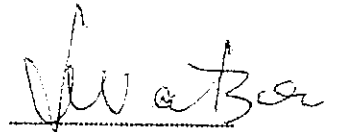
The notes form part of these financial statements

Bowdon Community Association

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	12,100
Cash at bank		55,622	-	55,622	51,726
		<u>55,622</u>	<u>-</u>	<u>55,622</u>	<u>63,826</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(504)	-	(504)	(12,646)
		<u>55,118</u>	<u>-</u>	<u>55,118</u>	<u>51,180</u>
<b>NET CURRENT ASSETS</b>					
		<u>55,118</u>	<u>-</u>	<u>55,118</u>	<u>51,180</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>55,118</u>	<u>-</u>	<u>55,118</u>	<u>51,180</u>
<b>NET ASSETS</b>					
		<u>55,118</u>	<u>-</u>	<u>55,118</u>	<u>51,180</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				55,118	39,080
Restricted funds				-	12,100
<b>TOTAL FUNDS</b>				<u>55,118</u>	<u>51,180</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6.22 and were signed on its behalf by:

  
Mr J M Watson (Chairman) - Trustee

  
Mr R A Wakefield - Trustee

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.

**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.

The Restricted fund has been created to provide a reserve for exceptional repairs to the Charity's premises and can only be used for that particular restricted purpose within the objects of the charity.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**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.

2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Hiring fees	17,941	7,641
	<u>          </u>	<u>          </u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	1	3
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

## 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

## Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

## 5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Centre Manager	1	1
Caretaker	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

## 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,253	-	24,253
Other trading activities	7,641	-	7,641
Investment income	3	-	3
<b>Total</b>	<u>31,897</u>	<u>-</u>	<u>31,897</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Cost of providing community centre.	9,059	-	9,059
<b>NET INCOME</b>	<u>22,838</u>	<u>-</u>	<u>22,838</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	16,242	12,100	28,342
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>39,080</u>	<u>12,100</u>	<u>51,180</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Loan to general fund	-	12,100
	<u>          </u>	<u>          </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	504	12,646
	<u>          </u>	<u>          </u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Loan from restricted fund	-	12,100
	<u>          </u>	<u>          </u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	39,080	3,938	12,100	55,118
<b>Restricted funds</b>				
Restricted Fund	12,100	-	(12,100)	-
<b>TOTAL FUNDS</b>	<u>51,180</u>	<u>3,938</u>	<u>-</u>	<u>55,118</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	28,609	(24,671)	3,938
<b>TOTAL FUNDS</b>	<u>28,609</u>	<u>(24,671)</u>	<u>3,938</u>

## 10. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	16,242	22,838	39,080
<b>Restricted funds</b>			
Restricted Fund	12,100	-	12,100
<b>TOTAL FUNDS</b>	<u>28,342</u>	<u>22,838</u>	<u>51,180</u>

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	31,897	(9,059)	22,838
<b>TOTAL FUNDS</b>	<u>31,897</u>	<u>(9,059)</u>	<u>22,838</u>

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	16,242	26,776	12,100	55,118
<b>Restricted funds</b>				
Restricted Fund	12,100	-	(12,100)	-
<b>TOTAL FUNDS</b>	<u>28,342</u>	<u>26,776</u>	<u>-</u>	<u>55,118</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	60,506	(33,730)	26,776
<b>TOTAL FUNDS</b>	<u>60,506</u>	<u>(33,730)</u>	<u>26,776</u>

**Bowdon Community Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. MOVEMENT IN FUNDS - continued**

**Transfers between funds**

The previously restricted Fund in respect of the reserve for premise repairs has now been released to unrestricted funds to be used in accordance with the Charities objectives

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Bowdon Community Association**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	10,667	24,253
<b>Other trading activities</b>		
Hiring fees	17,941	7,641
<b>Investment income</b>		
Deposit account interest	<u>1</u>	<u>3</u>
<b>Total incoming resources</b>	<u>28,609</u>	<u>31,897</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Centre manager and caretaker	18,787	17,034
Pensions	260	145
Job retention scheme received	(3,951)	(12,231)
Cleaning and waste disposal cost	334	140
Rates and water	1,733	376
Insurance	249	233
Light and heat	2,706	1,550
Telephone	371	443
Repairs and renewals	2,562	89
Sundries	<u>209</u>	<u>43</u>
	23,260	7,822
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	<u>1,411</u>	<u>1,237</u>
<b>Total resources expended</b>	<u>24,671</u>	<u>9,059</u>
<b>Net income</b>	<u><u>3,938</u></u>	<u><u>22,838</u></u>

This page does not form part of the statutory financial statements