

BOLDON COMMUNITY CENTRE

England & Wales · Charity number 506668

Details

Other names	BOLDON COMMUNITY ASSOCIATION
Status	Registered
Legal form	Other
Registered	1977-08-22
Register	View on the Charity Commission register

Contact

Address Boldon Community Association
New Road
Boldon Colliery
NE35 9DS

Phone 0191 5368085

Email boldon_ca@aol.co.uk

Activities

Objects: FOR THE PURPOSES OF A COMMUNITY CENTRE FOR THE USE OF THE INHABITANTS OF THE CENTRE AREA BY THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION (INCLUDING PHYSICAL RECREATION) AND LEISURE TIME OCCUPATION (INCLUDING EDUCATIONAL ACTIVITIES) WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF THE CENTRE AREA AND THE CENTRE SHALL BE USED AND APPLIED FOR THE BENEFIT OF THE INHABITANTS OF THE CENTRE AREA WITHOUT DISTINCTION OF SEX OR POLITICAL, RELIGIOUS OR OTHER OPINIONS SAVE THAT SPECIAL FACILITES MAY BE PROVIDED FOR PERSONS WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL OR ECONOMIC CIRCUMSTANCES MAY HAVE NEED OF THEM.

Activities: Our Charity Activities include Sports & Recreation for Mother & Toddlers, Juniors, Seniors & the Elderly which include Football, Cricket, Netball, Five a side Football, Swimming for all ages, Ladies and Mens Bowls, Basketball, Model Aircraft Building and Flying, Outdoor Walkers, Boxing, Bridge and Several types of Dancing.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** EAST BOLDON, WEST BOLDON, BOLDON COLLIERY AND NEIGHBOURHOOD
- South Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£575,245	£543,488	£185,080	26
2024-03-31	£416,957	£407,781	-	-
2023-03-31	£322,112	£401,242	-	-
2022-03-31	£372,215	£476,377	-	-
2021-03-31	£118,652	£94,824	-	-

Trustees

Name	Role	Appointed
ALAN DAVID DAW		2022-09-29
ALAN LESLIE		
JOAN MARRIOTT		
Joanne Bell		2026-03-29

BOLDON COMMUNITY CENTRE

England & Wales - Charity number 506668

Accounts

BOLDON COMMUNITY CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BOLDON COMMUNITY CENTRE

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BOLDON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Boldon Community Centre is registered with the Charity Commission
(Registration number 506668)

Address of Charity: New Road
 Boldon Colliery
 Tyne and Wear
 NE35 9DZ

Trustees: Alan Leslie
 Joan Marriott - LEA
 Gordon French
 Helen Reay
 Alan Daw

Secretary Susan Topping

Independent Examiner: J Wallage FCA
 CISWO (Trading) Ltd
 The Old Rectory
 Rectory Drive
 Whiston
 ROTHERHAM
 South Yorkshire
 S60 4JG

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLDON COMMUNITY CENTRE

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 506668) for the year ended 31 March 2025 which are set out on pages 3 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity 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 accounting 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

25/11/2025
.....
Date

BOLDON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

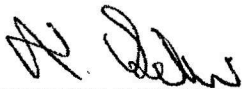
		General Fund	Section Funds	Restricted Funds	Total 2025	Total 2024 As Restated
	NOTE	£	£	£	£	£
<u>Income and Endowments</u>						
Activities	2	163,632	3,802	-	167,434	157,161
Membership fees		13,862	-	-	13,862	13,327
Photocopier		134	-	-	134	32
Bank interest receivable		825	-	-	825	661
Other income		506	-	-	506	332
Village Hall		17,805	-	-	17,805	6,113
Grant income	10	-	-	-	-	4,800
Coffee Bar surplus	3	57,408	-	-	57,408	34,932
Bar surplus	4	23,400	-	-	23,400	15,477
Early Years	11	-	241,403	-	241,403	111,555
Income on sections	11	-	52,468	-	52,468	39,448
Total Income		<u>277,572</u>	<u>297,673</u>	<u>-</u>	<u>575,245</u>	<u>383,838</u>
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Levy		80,000	-	-	80,000	86,376
Repairs, maintenance and cleaning		5,891	-	-	5,891	15,254
Insurance		3,348	-	-	3,348	3,085
Grant expenditure	10	-	-	-	-	4,800
Depreciation	5	1,718	-	100	1,818	3,018
Other expenses		5,460	-	-	5,460	5,105
Village Hall		13,068	-	-	13,068	6,212
Outgoings on Early Years	11	-	214,450	-	214,450	110,694
Outgoings on sections	11	-	72,313	-	72,313	34,272
		<u>109,485</u>	<u>286,763</u>	<u>100</u>	<u>396,348</u>	<u>268,816</u>
<u>Management and Administration</u>						
Wages		129,400	-	-	129,400	128,409
Telephone and office expenses		2,610	-	-	2,610	3,596
Accountancy		2,805	-	-	2,805	2,658
Professional Fees		12,325	-	-	12,325	-
Total Expenditure		<u>256,625</u>	<u>286,763</u>	<u>100</u>	<u>543,488</u>	<u>403,479</u>
Net Income / (Expenditure) for the year		20,947	10,910	(100)	31,757	(19,641)
Prior Year Adjustment	12	-	-	-	-	(8,094)
Balances brought forward at 1 April 2024		79,475	71,338	2,510	153,323	181,058
Balance carried forward at 31 March 2025		<u>100,422</u>	<u>82,248</u>	<u>2,410</u>	<u>185,080</u>	<u>153,323</u>

BOLDON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 MARCH 2025

	<u>NOTE</u>	<u>2025</u>		<u>2024</u>	
		£	£	<u>As Restated</u>	
				£	£
FIXED ASSETS	5		5,454		7,272
<u>CURRENT ASSETS</u>					
Stock	6	6,680		7,414	
Debtors and prepayments	7	9,166		2,837	
Cash at bank and in hand	8	324,262		316,150	
		<u>340,108</u>		<u>326,401</u>	
<u>LESS: CURRENT LIABILITIES</u>					
Creditors falling due within one year	9	(160,482)		(180,350)	
NET CURRENT ASSETS			179,626		146,051
TOTAL NET ASSETS			<u>185,080</u>		<u>153,323</u>
FINANCED BY:					
Unrestricted Funds			100,422		79,475
Section Funds	11		82,248		71,338
Other restricted funds			2,410		2,510
			<u>185,080</u>		<u>153,323</u>

The accounts were approved by the trustees and signed on their behalf by:

.....  Signed - Trustee

..... ALAN LESLIE Print name - Trustee

21/10/2025
Date

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on all fixed assets and aims to write off the cost of the assets over their estimated useful lives. The annual rates of depreciation applied are as follows:

Buildings	-	15% straight line basis
Fixtures and equipment	-	25% reducing balance basis

e. Stock

Stock is valued at the lower of cost and net realisable value. Cost is invoice price with no addition for overhead expenses.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	As Restated £
2. <u>ACTIVITIES INCOME</u>		
Sauna	928	1,385
Squash	3,535	4,614
Snooker	7,842	5,965
Swimming	23,047	23,452
Gym	34,501	31,458
Room hire	48,716	47,434
Sports Hall	21,988	19,853
Entrance Fees	23,075	19,750
	<u>163,632</u>	<u>153,911</u>

	2025	2024
	£	As Restated £
3. <u>COFFEE BAR</u>		
Sales	125,433	147,448
<u>Less: Cost of Sales</u>		
Opening stock	2,072	1,502
Purchases	66,966	108,673
	<u>69,038</u>	<u>110,175</u>
Less: Closing stock	(2,517)	(2,072)
	<u>(66,521)</u>	<u>(108,103)</u>
GROSS PROFIT	58,912	39,345
<u>Less: Expenses</u>		
Repairs/Cleaning	1,504	4,413
	<u>(1,504)</u>	<u>(4,413)</u>
SURPLUS FOR THE YEAR	<u>57,408</u>	<u>34,932</u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4. BAR ACCOUNT

	2025		2024	
	£	£	<u>As Restated</u>	
			£	£
Bar takings		42,452		51,423
<u>Less: Cost of Sales</u>				
Opening stock	5,342		6,214	
Purchases (net of discounts received)	17,583		33,446	
	<u>22,925</u>		<u>39,660</u>	
Less: Closing stock	(4,163)		(5,342)	
		<u>(18,762)</u>		<u>(34,318)</u>
GROSS PROFIT		23,690		17,105
	GP%	55.80%	33.26%	
<u>Add: Other Income</u>				
Pool table	-		-	
Other income	-		-	
		<u>-</u>		<u>-</u>
<u>Less: Expenses</u>				
Repairs/Cleaning	290		1,628	
		<u>(290)</u>		<u>(1,628)</u>
SURPLUS FOR THE YEAR		<u>23,400</u>		<u>15,477</u>

5. FIXED ASSETS

	<u>Fixtures & Equipment</u>
	£
Net book value brought forward as at 1 April 2024	7,272
Additions in year	-
	<u>7,272</u>
Depreciation charge for the year	(1,818)
Net book value carried forward as at 31 March 2025	<u><u>5,454</u></u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

	<u>2025</u>	<u>2024</u>
	£	As Restated £
6. <u>STOCKS</u>		
Coffee Bar/Catering stocks	2,517	2,072
Bar stocks	4,163	5,342
	<u>6,680</u>	<u>7,414</u>
7. <u>DEBTORS</u>		
<u>Amounts receivable in one year</u>		
Trade debtors	7,857	1,885
Prepayments and accrued income	1,309	952
	<u>9,166</u>	<u>2,837</u>
8. <u>CASH AT BANK AND IN HAND</u>		
Bank current account	264,282	254,101
High Interest account	56,390	55,566
Cash and Card	3,590	6,483
	<u>324,262</u>	<u>316,150</u>
9. <u>CREDITORS: Amounts falling due within one year</u>		
Trade creditors	3,260	7,866
Other creditors and accruals	107,470	119,307
Amounts owed to council for school hire	5,111	16,266
VAT Account	44,641	36,911
	<u>160,482</u>	<u>180,350</u>

10. GRANTS

There were no grants received during the year.

At the balance sheet date the charity was holding unspent grant monies totalling £291 from the Community Foundation Willand Trust. This sum will be utilised in the coming year on works to the Coffee Bar.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

11. MOVEMENT ON SECTIONS

	<u>Balance</u> <u>at 31.3.24</u>	<u>Receipts</u>	<u>Adjust-</u> <u>ments</u>	<u>Payments</u>	<u>Balance</u> <u>at 31.3.25</u>
	£	£	£	£	£
<u>Designated Funds</u>					
Foodbank	17,750	36,751	(22,500)	9,222	22,779
Outdoor activities	2,907	4,820	-	5,480	2,247
Netball	140	-	-	-	140
Model aircraft	217	-	(200)	-	17
Carpet fund	1,576	335	-	-	1,911
Boxing	10,099	1,566	-	1,050	10,615
Archery	2,367	1,153	-	2,378	1,142
C A Bowls	-	1,400	-	500	900
Events Fund	5,655	6,088	-	6,689	5,054
Building	22,691	355	-	20,594	2,452
Room Hire Deposits	60	3,802	-	3,700	162
Early Years	7,876	241,403	(10,140)	204,310	34,829
	<u>71,338</u>	<u>297,673</u>	<u>(32,840)</u>	<u>253,923</u>	<u>82,248</u>

12. PRIOR YEAR ADJUSTMENT

During the preparation of the financial statements for the year ended 31 March 2024 it was noted that the charity became liable to account for VAT on some of its activities. Calculations of the VAT due have now been undertaken and accounted for within the figures presented in the Statement Of Financial Activities. An amount of VAT is also due for the year ended 31 March 2023, this has been included as a prior year adjustment of £8,094.

13. CONTINGENT LIABILITY

As referenced in note 12, the charity is now registered for VAT and is accounting for VAT on its activities where required. Due to the charity registering outside the required timeframe interest and penalties on VAT paid late may be payable. At the time of signing these financial statements the amount of interest and penalties is not known and has therefore not been included within the VAT creditor.

BOLDON COMMUNITY CENTRE

England & Wales - Charity number 506668

Accounts

BOLDON COMMUNITY CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BOLDON COMMUNITY CENTRE

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BOLDON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Boldon Community Centre is registered with the Charity Commission
(Registration number 506668)

Address of Charity: New Road
 Boldon Colliery
 Tyne and Wear
 NE35 9DZ

Trustees: Alan Leslie
 Joan Marriott - LEA
 Gordon French
 Helen Reay
 Alan Daw

Secretary Susan Topping

Independent Examiner: J Wallage FCA
 CISWO (Trading) Ltd
 The Old Rectory
 Rectory Drive
 Whiston
 ROTHERHAM
 South Yorkshire
 S60 4JG

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLDON COMMUNITY CENTRE**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 506668) for the year ended 31 March 2024 which are set out on pages 3 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

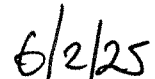
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity 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 accounting 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.



.....
J Wallage FCA
On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG



.....
Date

BOLDON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	NOTE	General Fund £	Section Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income and Endowments</u>						
Activities	2	154,188	3,250	-	157,438	117,666
Membership fees		13,327	-	-	13,327	10,779
Photocopier		32	-	-	32	5
Bank interest receivable		661	-	-	661	120
Other income		332	-	-	332	211
Rent income		-	-	-	-	7,500
Village Hall		6,113	-	-	6,113	-
Grant income	10	-	-	4,800	4,800	21,098
Coffee Bar surplus	3	61,521	-	-	61,521	40,771
Bar surplus	4	21,730	-	-	21,730	29,203
Early Years	11	-	111,555	-	111,555	72,852
Income on sections	11	-	39,448	-	39,448	19,080
Insurance Claim		-	-	-	-	2,827
Total Income		257,904	154,253	4,800	416,957	322,112
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Levy		86,376	-	-	86,376	69,612
Repairs, maintenance and cleaning		18,305	-	-	18,305	16,236
Insurance		3,085	-	-	3,085	2,615
Grant expenditure	10	-	-	4,800	4,800	23,356
Depreciation	5	2,884	-	134	3,018	3,430
Other expenses		5,105	-	-	5,105	7,002
Village Hall		6,212	-	-	6,212	-
Outgoings on Early Years	11	-	110,694	-	110,694	73,951
Outgoings on sections	11	-	34,272	-	34,272	89,790
		121,967	144,966	4,934	271,867	285,992
<u>Management and Administration</u>						
Wages		128,409	-	-	128,409	108,450
Telephone and office expenses		4,315	-	-	4,315	3,749
Accountancy		3,190	-	-	3,190	3,051
Total Expenditure		257,881	144,966	4,934	407,781	401,242
Net (Expenditure) for the year		23	9,287	(134)	9,176	(79,130)
Balances brought forward at 1 April 2023		116,363	62,051	2,644	181,058	260,188
Balance carried forward at 31 March 2024		116,386	71,338	2,510	190,234	181,058

BOLDON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 MARCH 2024

	<u>NOTE</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
FIXED ASSETS	5		7,272		10,290
<u>CURRENT ASSETS</u>					
Stock	6	7,414		7,716	
Debtors and prepayments	7	2,837		11,417	
Cash at bank and in hand	8	316,150		255,602	
		<u>326,401</u>		<u>274,735</u>	
<u>LESS: CURRENT LIABILITIES</u>					
Creditors falling due within one year	9	(143,439)		(103,967)	
NET CURRENT ASSETS			182,962		170,768
TOTAL NET ASSETS			<u>190,234</u>		<u>181,058</u>
FINANCED BY:					
Unrestricted Funds			116,386		116,363
Section Funds	11		71,338		62,051
Other restricted funds			2,510		2,644
			<u>190,234</u>		<u>181,058</u>

The accounts were approved by the trustees and signed on their behalf by:

Gordon French. Signed - Trustee

GORDON FRENCH Print name - Trustee

6.2.2025
Date

BOLDON COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on all fixed assets and aims to write off the cost of the assets over their estimated useful lives. The annual rates of depreciation applied are as follows:

Buildings	-	15% straight line basis
Fixtures and equipment	-	25% reducing balance basis

e. Stock

Stock is valued at the lower of cost and net realisable value. Cost is invoice price with no addition for overhead expenses.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

2. <u>ACTIVITIES INCOME</u>	2024	2023
	£	£
Sauna	1,662	1,572
Squash	4,614	4,652
Snooker	5,965	5,679
Swimming	23,452	17,194
Gym	31,458	15,419
Room hire	47,434	42,342
Sports Hall	19,853	10,535
Entrance Fees	19,750	16,238
Other	-	685
	<u>154,188</u>	<u>114,316</u>

3. <u>COFFEE BAR</u>	2024		2023	
	£	£	£	£
Sales		174,919		112,168
<u>Less: Cost of Sales</u>				
Opening stock	1,502		279	
Purchases	108,673		72,137	
	<u>110,175</u>		<u>72,416</u>	
Less: Closing stock	(2,072)		(1,502)	
		<u>(108,103)</u>		<u>(70,914)</u>
GROSS PROFIT		66,816		41,254
<u>Less: Expenses</u>				
Repairs/Cleaning	5,295		483	
		<u>(5,295)</u>		<u>(483)</u>
SURPLUS FOR THE YEAR		<u>61,521</u>		<u>40,771</u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4. <u>BAR ACCOUNT</u>	2024		2023	
	£	£	£	£
Bar takings		61,707		51,791
<u>Less: Cost of Sales</u>				
Opening stock	6,214		637	
Purchases (net of discounts received)	37,151		28,120	
	<u>43,365</u>		<u>28,757</u>	
Less: Closing stock	(5,342)		(6,214)	
		<u>(38,023)</u>		<u>(22,543)</u>
GROSS PROFIT		23,684		29,248
	GP%	38.38%		56.47%
<u>Add: Other Income</u>				
Pool table	-		-	
Other income	-		-	
		<u>-</u>		<u>-</u>
<u>Less: Expenses</u>				
Repairs/Cleaning	1,954		45	
		<u>(1,954)</u>		<u>(45)</u>
SURPLUS FOR THE YEAR		<u>21,730</u>		<u>29,203</u>

5. <u>FIXED ASSETS</u>	<u>Fixtures & Equipment</u>
	£
Net book value brought forward as at 1 April 2023	10,290
Additions in year	-
	<u>10,290</u>
Depreciation charge for the year	(3,018)
Net book value carried forward as at 31 March 2024	<u><u>7,272</u></u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

	<u>2024</u>	<u>2023</u>
	£	£
6. <u>STOCKS</u>		
Coffee Bar/Catering stocks	2,072	1,502
Bar stocks	5,342	6,214
	<u>7,414</u>	<u>7,716</u>
7. <u>DEBTORS</u>		
<u>Amounts receivable in one year</u>		
Trade debtors	1,885	10,928
Prepayments and accrued income	952	489
	<u>2,837</u>	<u>11,417</u>
8. <u>CASH AT BANK AND IN HAND</u>		
Bank current account	254,101	199,199
High Interest account	55,566	54,905
Cash and Card	6,483	1,498
	<u>316,150</u>	<u>255,602</u>
9. <u>CREDITORS: Amounts falling due within one year</u>		
Trade creditors	7,866	256
Other creditors and accruals	119,307	88,195
Amounts owed to council for school hire	16,266	15,516
	<u>143,439</u>	<u>103,967</u>
10. <u>GRANTS</u>		
The following grants were received and fully utilised during the year:		
South Tyneside Council		1,000
Community Foundation Willand Trust		3,800
		<u>4,800</u>

At the balance sheet date the charity was holding unspent grant monies totalling £291 from the Community Foundation Willand Trust. This sum will be utilised in the coming year on works to the Coffee Bar.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

11. MOVEMENT ON SECTIONS

	<u>Balance</u> <u>at 31.3.23</u>	<u>Receipts</u>	<u>Adjust-</u> <u>ments</u>	<u>Payments</u>	<u>Balance</u> <u>at 31.3.24</u>
	£	£	£	£	£
<u>Designated Funds</u>					
Foodbank	11,225	23,437	(9,197)	7,715	17,750
Outdoor activities	2,690	5,507	-	5,290	2,907
Netball	140	-	-	-	140
Model aircraft	417	-	(200)	-	217
Carpet fund	1,274	302	-	-	1,576
Boxing	8,437	1,662	-	-	10,099
Archery	571	1,796	-	-	2,367
Whitburn (Bridge)	-	-	-	-	-
Events Fund	7,000	6,468	(900)	6,913	5,655
Building	22,907	276	-	492	22,691
Room Hire Deposits	375	3,250	(100)	3,465	60
Early Years	7,015	111,555	(10,000)	100,694	7,876
	<u>62,051</u>	<u>154,253</u>	<u>(20,397)</u>	<u>124,569</u>	<u>71,338</u>

12. CONTINGENT LIABILITY

During the preparation of these financial statements, the trustees have been made aware that the charity may have become liable to VAT on some of its activities. The trustees have engaged specialist VAT advisors to assess the charity's position and advise on any VAT liability that may have arisen. At the time of signing these financial statements this work is still ongoing and the trustees are unable to quantify this with any certainty. Any amendments that may be required to the financial statements in relation to VAT will be accounted for in the financial statements for the year ended 31 March 2025.

BOLDON COMMUNITY CENTRE

England & Wales - Charity number 506668

Accounts

02 OCT 2023

BOLDON COMMUNITY CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BOLDON COMMUNITY CENTRE

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BOLDON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Boldon Community Centre is registered with the Charity Commission
(Registration number 506668)

Address of Charity: New Road
 Boldon Colliery
 Tyne and Wear
 NE35 9DZ

Trustees: Alan Leslie
 Joan Marriott - LEA
 Gordon French
 Helen Reay (Appointed 10/10/2022)
 Alan Daw (Appointed 29/9/2022)

Secretary Susan Topping

Independent Examiner: J Wallage FCA
 CISWO (Trading) Ltd
 The Old Rectory
 Rectory Drive
 Whiston
 ROTHERHAM
 South Yorkshire
 S60 4JG

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLDON COMMUNITY CENTRE**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 506668) for the year ended 31 March 2023 which are set out on pages 3 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Charity 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 accounting 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.



20 September 2023

J Wallage FCA

On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

BOLDON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

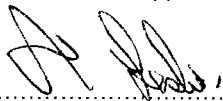
	NOTE	General Fund £	Section Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Income and Endowments</u>						
Activities	2	98,078	3,350	-	101,428	45,318
Membership fees		10,779	-	-	10,779	5,147
Photocopier		5	-	-	5	7
Bank interest receivable		120	-	-	120	5
Other income		211	-	-	211	105
Rent income		7,500	-	-	7,500	14,500
Grant income	10	-	-	21,098	21,098	162,955
Coffee Bar surplus	3	40,771	-	-	40,771	12,458
Bar surplus	4	29,203	-	-	29,203	12,192
Early Years	11	-	72,852	-	72,852	49,792
Income on sections	11	-	35,318	-	35,318	53,618
Insurance Claim		2,827	-	-	2,827	-
Job Retention Scheme		-	-	-	-	16,118
Total Income		189,494	111,520	21,098	322,112	372,215
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Levy		69,612	-	-	69,612	135,083
Repairs, maintenance and cleaning		16,236	-	-	16,236	34,909
Insurance		2,615	-	-	2,615	2,376
Grant expenditure	10	2,258	-	21,098	23,356	161,455
Depreciation	5	179	-	3,251	3,430	4,573
Other expenses		7,002	-	-	7,002	3,082
Outgoings on Early Years	11	-	73,951	-	73,951	29,961
Outgoings on sections	11	-	89,790	-	89,790	21,076
		97,902	163,741	24,349	285,992	392,515
<u>Management and Administration</u>						
Wages		108,450	-	-	108,450	77,530
Telephone and office expenses		3,749	-	-	3,749	3,460
Accountancy		3,051	-	-	3,051	2,872
Total Expenditure		213,152	163,741	24,349	401,242	476,377
Net (Expenditure) for the year		(23,658)	(52,221)	(3,251)	(79,130)	(104,162)
Balances brought forward at 1 April 2022		73,969	180,324	5,895	260,188	364,350
Balance carried forward at 31 March 2023		50,311	128,103	2,644	181,058	260,188

BOLDON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 MARCH 2023

	<u>NOTE</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS	5		10,290		13,720
<u>CURRENT ASSETS</u>					
Stock	6	7,716		916	
Debtors and prepayments	7	11,417		4,495	
Cash at bank and in hand	8	255,602		392,638	
		<u>274,735</u>		<u>398,049</u>	
<u>LESS: CURRENT LIABILITIES</u>					
Creditors falling due within one year	9	(103,967)		(151,581)	
NET CURRENT ASSETS			170,768		246,468
TOTAL NET ASSETS			<u>181,058</u>		<u>260,188</u>
FINANCED BY:					
Unrestricted Funds			50,311		73,969
Section Funds	11		128,103		180,324
Other restricted funds			2,644		5,895
			<u>181,058</u>		<u>260,188</u>

The accounts were approved by the trustees and signed on their behalf by:


..... Signed - Trustee

ALAN LESLIE.
..... Print name - Trustee

20 September 2023

BOLDON COMMUNITY CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on all fixed assets and aims to write off the cost of the assets over their estimated useful lives. The annual rates of depreciation applied are as follows:

Buildings	-	15% straight line basis
Fixtures and equipment	-	25% reducing balance basis

e. Stock

Stock is valued at the lower of cost and net realisable value. Cost is invoice price with no addition for overhead expenses.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2. <u>ACTIVITIES INCOME</u>	2023	2022
	£	£
Sauna	1,572	451
Squash	4,652	3,669
Snooker	5,679	4,420
Swimming	17,194	-
Gym	15,419	11,584
Room hire	42,342	19,780
Sports Hall	10,535	-
Other	685	2,289
	<u>98,078</u>	<u>42,193</u>

3. <u>COFFEE BAR</u>	2023		2022	
	£	£	£	£
Sales		112,168		29,426
<u>Less: Cost of Sales</u>				
Opening stock	279		-	
Purchases	72,137		17,247	
	<u>72,416</u>		<u>17,247</u>	
Less: Closing stock	(1,502)		(279)	
		<u>(70,914)</u>		<u>(16,968)</u>
GROSS PROFIT		41,254		12,458
<u>Less: Expenses</u>				
Repairs/Cleaning	483		-	
		<u>(483)</u>		<u>-</u>
SURPLUS FOR THE YEAR		<u>40,771</u>		<u>12,458</u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4. <u>BAR ACCOUNT</u>	2023		2022	
	£	£	£	£
Bar takings		51,791		25,995
<u>Less: Cost of Sales</u>				
Opening stock	637		-	
Purchases (net of discounts received)	28,120		14,338	
	<u>28,757</u>		<u>14,338</u>	
Less: Closing stock	(6,214)		(637)	
		<u>(22,543)</u>		<u>(13,701)</u>
GROSS PROFIT		29,248		12,294
	GP% 56.47%		47.29%	
<u>Add: Other Income</u>				
Pool table	-		-	
Other income	-		-	
	<u>-</u>		<u>-</u>	
		-		-
<u>Less: Expenses</u>				
Repairs/Cleaning	45		102	
	<u>45</u>		<u>102</u>	
		(45)		(102)
SURPLUS FOR THE YEAR		<u>29,203</u>		<u>12,192</u>

5. <u>FIXED ASSETS</u>	<u>Fixtures & Equipment</u>
	£
Net book value brought forward as at 1 April 2022	13,720
Additions in year	-
	<u>13,720</u>
Depreciation charge for the year	(3,430)
Net book value carried forward as at 31 March 2023	<u>10,290</u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

	<u>2023</u>	<u>2022</u>
	£	£
6. <u>STOCKS</u>		
Coffee Bar/Catering stocks	1,502	279
Bar stocks	6,214	637
	<u>7,716</u>	<u>916</u>
7. <u>DEBTORS</u>		
<u>Amounts receivable in one year</u>		
Trade debtors	10,928	4,062
Prepayments and accrued income	489	433
	<u>11,417</u>	<u>4,495</u>
8. <u>CASH AT BANK AND IN HAND</u>		
Bank current account	199,199	333,047
High Interest account	54,905	54,785
Cash	1,498	4,806
	<u>255,602</u>	<u>392,638</u>
9. <u>CREDITORS: Amounts falling due within one year</u>		
Trade creditors	256	51,924
Other creditors and accruals	88,195	78,030
Amounts owed to council for school hire	15,516	21,627
	<u>103,967</u>	<u>151,581</u>
10. <u>GRANTS</u>		
The following grants were received and fully utilised during the year:		
Sport England (ESC Lottery Fund) - Changing rooms refurbishment		11,298
Asda Spaces & Places - Fitness Suite		9,800
		<u>21,098</u>

At the balance sheet date the charity was holding unspent grant monies totalling £900 from the Rothley Trust. This sum will be utilised in the coming year on works to the coffee bar.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)

11. MOVEMENT ON SECTIONS

	<u>Balance</u> <u>at 31.3.22</u>	<u>Receipts</u>	<u>Adjust-</u> <u>ments</u>	<u>Payments</u>	<u>Balance</u> <u>at 31.3.23</u>
	£	£	£	£	£
<u>Designated Funds</u>					
Foodbank	11,120	12,347	-	12,242	11,225
Outdoor activities	2,668	4,842	-	4,820	2,690
Netball	140	-	-	-	140
Model aircraft	417	-	-	-	417
Carpet fund	4,445	4,555	-	58	8,942
Boxing	10,313	6,653	-	1,589	15,377
Archery	503	1,115	-	-	1,618
Whitburn (Bridge)	608	616	-	640	584
Events Fund	18,043	4,710	-	15,753	7,000
Building	71,915	480	-	49,488	22,907
Room Hire Deposits	2,225	3,350	-	5,200	375
Early Years	57,924	72,852	-	73,951	56,825
	<u>180,321</u>	<u>111,520</u>	<u>-</u>	<u>163,741</u>	<u>128,100</u>

BOLDON COMMUNITY CENTRE

England & Wales - Charity number 506668

Accounts

BOLDON COMMUNITY CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BOLDON COMMUNITY CENTRE

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BOLDON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Boldon Community Centre is registered with the Charity Commission
(Registration number 506668)

Address of Charity: New Road
 Boldon Colliery
 Tyne and Wear
 NE35 9DZ

Trustees: Alan Leslie
 Joan Marriott - LEA
 Thomas Bainbridge (Deceased 19/5/2022)
 Kevin Oliver

Secretary Susan Topping

Independent Examiner: J Wallage FCA
 CISWO (Trading) Ltd
 The Old Rectory
 Rectory Drive
 Whiston
 ROTHERHAM
 South Yorkshire
 S60 4JG

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLDON COMMUNITY CENTRE**

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 506668) for the year ended 31 March 2022 which are set out on pages 3 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

And the charity's income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination as I am a member of the Institute of Chartered Accountants in England and Wales.

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:

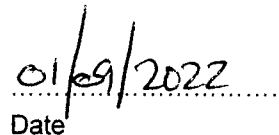
- (1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable accounting requirements concerning the form and content of accounts set out in the Charities (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.



.....
J Wallage FCA

On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG



.....
Date

BOLDON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022


	NOTE	General Fund £	Section Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income and Endowments</u>						
Activities	2	42,193	3,125	-	45,318	24,981
Membership fees		5,147	-	-	5,147	482
Photocopier		7	-	-	7	1
Bank interest receivable		5	-	-	5	25
Other income		105	-	-	105	200
Rent income		14,500	-	-	14,500	-
Grant income	10	1,500	-	161,455	162,955	29,031
Coffee Bar surplus	3	12,458	-	-	12,458	(1,887)
Bar surplus	4	12,192	-	-	12,192	(2,129)
Early Years	11	-	49,792	-	49,792	25,661
Income on sections	11	-	53,618	-	53,618	5,908
Insurance Claim		-	-	-	-	3,353
Job Retention Scheme		16,118	-	-	16,118	33,026
Total Income		104,225	106,535	161,455	372,215	118,652
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Levy		135,083	-	-	135,083	(48,980)
Repairs, maintenance and cleaning		34,909	-	-	34,909	9,469
Insurance		2,376	-	-	2,376	2,407
Grant expenditure	10	-	-	161,455	161,455	20,062
Depreciation	5	4,335	-	238	4,573	6,098
Other expenses		3,082	-	-	3,082	2,223
Outgoings on Early Years	11	-	29,961	-	29,961	38,186
Outgoings on sections	11	-	21,076	-	21,076	5,402
		179,785	51,037	161,693	392,515	34,867
<u>Management and Administration</u>						
Wages		77,530	-	-	77,530	54,011
Telephone and office expenses		3,460	-	-	3,460	3,038
Accountancy		2,872	-	-	2,872	2,908
Total Expenditure		263,647	51,037	161,693	476,377	94,824
Net Income/(Expenditure) for the year		(159,422)	55,498	(238)	(104,162)	23,828
Balances brought forward at 1 April 2021		286,142	72,075	6,133	364,350	340,522
Transfer between funds		(52,751)	52,751	-	-	-
Balance carried forward at 31 March 2022		73,969	180,324	5,895	260,188	364,350

BOLDON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 MARCH 2022

	<u>NOTE</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS	5		13,720		18,293
<u>CURRENT ASSETS</u>					
Stock	6	916		-	
Debtors and prepayments	7	4,495		21,208	
Cash at bank and in hand	8	392,638		342,576	
		<u>398,049</u>		<u>363,784</u>	
<u>LESS: CURRENT LIABILITIES</u>					
Creditors falling due within one year	9	(151,581)		(17,727)	
NET CURRENT ASSETS			246,468		346,057
TOTAL NET ASSETS			<u>260,188</u>		<u>364,350</u>
FINANCED BY:					
Unrestricted Funds			73,969		286,142
Section Funds	11		180,324		72,075
Other restricted funds			5,895		6,133
			<u>260,188</u>		<u>364,350</u>

The accounts were approved by the trustees and signed on their behalf by:


..... Signed - Trustee

ALAN LESLIE
..... Print name - Trustee

01 SEPT 2022
..... Date

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on all fixed assets and aims to write off the cost of the assets over their estimated useful lives. The annual rates of depreciation applied are as follows:

Buildings	-	15% straight line basis
Fixtures and equipment	-	25% reducing balance basis

e. Stock

Stock is valued at the lower of cost and net realisable value. Cost is invoice price with no addition for overhead expenses.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

2. <u>ACTIVITIES INCOME</u>	2022	2021
	£	£
Bowls	-	-
Badminton	-	13
Senior clubs	-	32
Junior clubs	-	4,476
Sauna	451	-
Squash	3,669	1,425
Snooker	4,420	912
Swimming	-	641
Gym	11,584	2,443
Room hire	19,780	14,211
Other	2,289	803
	<u>42,193</u>	<u>24,956</u>

3. <u>COFFEE BAR</u>	2022		2021	
	£	£	£	£
Sales		29,426		2,234
<u>Less: Cost of Sales</u>				
Opening stock	-		1,862	
Purchases	17,247		2,259	
	<u>17,247</u>		<u>4,121</u>	
Less: Closing stock	(279)		-	
		<u>(16,968)</u>		<u>(4,121)</u>
GROSS PROFIT / (LOSS)		<u>12,458</u>		<u>(1,887)</u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

4. BAR ACCOUNT

	2022		2021	
	£	£	£	£
Bar takings		25,995		3,098
<u>Less: Cost of Sales</u>				
Opening stock	-		3,373	
Purchases (net of discounts received)	14,338		1,854	
	<u>14,338</u>		<u>5,227</u>	
Less: Closing stock	(637)		-	
		<u>(13,701)</u>		<u>(5,227)</u>
GROSS PROFIT		<u>12,294</u>		<u>(2,129)</u>
	GPP%	47.29%	-68.72%	
<u>Add: Other Income</u>				
Pool table	-		-	
Other income	-		-	
		<u>-</u>		<u>-</u>
<u>Less: Expenses</u>				
Sundries	-		-	
Repairs/Cleaning	102		-	
		<u>(102)</u>		<u>-</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u><u>12,192</u></u>		<u><u>(2,129)</u></u>

5. FIXED ASSETS

	<u>Fixtures & Equipment</u>
	£
Net book value brought forward as at 1 April 2021	18,293
Additions in year	-
	<u>18,293</u>
Depreciation charge for the year	(4,573)
Net book value carried forward as at 31 March 2022	<u><u>13,720</u></u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

	<u>2022</u>	<u>2021</u>
	£	£
6. <u>STOCKS</u>		
Coffee Bar/Catering stocks	279	-
Bar stocks	637	-
	<u>916</u>	<u>-</u>
7. <u>DEBTORS</u>		
<u>Amounts receivable in one year</u>		
Trade debtors	4,062	20,759
Prepayments and accrued income	433	449
	<u>4,495</u>	<u>21,208</u>
8. <u>CASH AT BANK AND IN HAND</u>		
Bank current accounts	333,047	287,796
High Interest account	54,785	54,780
Cash	4,806	-
	<u>392,638</u>	<u>342,576</u>
9. <u>CREDITORS: Amounts falling due within one year</u>		
Trade creditors	51,924	2,831
Other creditors and accruals	78,030	5,980
Amounts owed to council for school hire	21,627	8,916
	<u>151,581</u>	<u>17,727</u>
10. <u>GRANTS</u>		
The Trustees wish to thank Sport England (ESC Lottery Fund), Awards for All, South Tyneside Council and the Rothley Trust for the support throughout the year.		
Sport England (ESC Lottery Fund)	150,030	
Awards for All	9,775	
South Tyneside Council	750	
Rothley Trust	900	
	<u>161,455</u>	

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

11. MOVEMENT ON SECTIONS

	<u>Balance</u> <u>at 31.3.21</u>	<u>Receipts</u>	<u>Adjust-</u> <u>ments</u>	<u>Payments</u>	<u>Balance</u> <u>at 31.3.22</u>
	£	£	£	£	£
<u>Unrestricted Funds</u>					
Room Hire Deposits	700	3,125	-	1,600	2,225
<u>Designated Funds</u>					
Foodbank	2,317	13,475	-	4,672	11,120
Little Tykes	1,939	-	(1,939)	-	-
Outdoor activities	3,009	2,754	-	3,095	2,668
Netball	140	-	-	-	140
Under 13's Football/CRT	8,465	-	(8,465)	-	-
Boldon Village Festival	828	-	(828)	-	-
Model aircraft	1,107	-	-	690	417
Bowlers	2	-	(2)	-	-
Carpet fund	1,080	3,363	2	-	4,445
Boxing	5,900	4,413	-	-	10,313
Bridge	4	-	(4)	-	-
Archery	72	431	-	-	503
Heritage	65	-	(65)	-	-
Whitburn (Bridge)	631	58	4	85	608
Playgroup	1,224	-	(1,224)	-	-
McGuire	249	-	(249)	-	-
Events Fund	7,008	14,048	893	3,906	18,043
Building	463	15,076	63,404	7,028	71,915
Early Years	36,869	49,792	1,224	29,961	57,924
	<u>72,072</u>	<u>106,535</u>	<u>52,751</u>	<u>51,037</u>	<u>180,321</u>

BOLDON COMMUNITY CENTRE

England & Wales - Charity number 506668

Accounts

BOLDON COMMUNITY CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

BOLDON COMMUNITY CENTRE

INDEX TO THE FINANCIAL STATEMENTS

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Statement of Financial Activities	3
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BOLDON COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE DETAILS

Boldon Community Centre is registered with the Charity Commission
(Registration number 506668)

Address of Charity: New Road
 Boldon Colliery
 Tyne and Wear
 NE35 9DZ

Trustees: Alan Leslie
 Joan Marriott - LEA
 Thomas Bainbridge
 Kevin Oliver

Secretary Susan Topping

Independent Examiner: J Wallage FCA
 CISWO (Trading) Ltd
 The Old Rectory
 Rectory Drive
 Whiston
 ROTHERHAM
 South Yorkshire
 S60 4JG

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BOLDON COMMUNITY CENTRE

I report to the Trustees on my examination of the accounts of the above named charity (registered no. 506668) for the year ended 31 March 2021 which are set out on pages 3 to 9.

Responsibilities and basis of report

As the charity trustees 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 Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Charity 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 accounting 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.



.....
J Wallage FCA

On behalf of CISWO (Trading) Ltd
The Old Rectory
Rectory Drive
Whiston
Rotherham
South Yorkshire
S60 4JG

..... 18/8/2021

Date

BOLDON COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021


	NOTE	General Fund £	Section Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<u>Income and Endowments</u>						
Activities	2	24,956	25	-	24,981	157,191
Membership fees		482	-	-	482	8,651
Photocopier		1	-	-	1	8
Bank interest receivable		25	-	-	25	101
Other income		200	-	-	200	4,216
Rent income		-	-	-	-	7,000
Grant income	10	9,970	-	19,061	29,031	9,750
Coffee Bar surplus	3	(1,887)	-	-	(1,887)	9,391
Bar surplus	4	(2,129)	-	-	(2,129)	22,372
Early Years	11	-	25,661	-	25,661	34,157
Income on sections	11	-	5,908	-	5,908	25,449
Insurance Claim		3,353	-	-	3,353	-
Job Retention Scheme		33,026	-	-	33,026	-
Total Income		67,997	31,594	19,061	118,652	278,286
<u>Expenditure</u>						
<u>Direct Charitable Expenditure</u>						
Levy		(48,980)	-	-	(48,980)	52,798
Repairs, maintenance and cleaning		9,469	-	-	9,469	18,308
Insurance		2,407	-	-	2,407	2,240
Tutor fees and activity costs		-	-	-	-	3,965
Grant expenditure	10	1,001	-	19,061	20,062	-
Depreciation	5	5,781	-	317	6,098	8,131
Other expenses		2,223	-	-	2,223	8,410
Outgoings on Early Years	11	-	38,186	-	38,186	33,967
Outgoings on sections	11	-	5,402	-	5,402	21,861
		(28,099)	43,588	19,378	34,867	149,680
<u>Management and Administration</u>						
Wages		54,011	-	-	54,011	67,328
Telephone and office expenses		3,038	-	-	3,038	12,192
Accountancy		2,908	-	-	2,908	2,322
Total Expenditure		31,858	43,588	19,378	94,824	231,522
Net Income/(Expenditure) for the year		36,139	(11,994)	(317)	23,828	46,764
Balances brought forward at 1 April 2020		250,003	84,069	6,450	340,522	293,758
Balance carried forward at 31 March 2021		286,142	72,075	6,133	364,350	340,522

BOLDON COMMUNITY CENTRE

BALANCE SHEET AS AT 31 MARCH 2021

	<u>NOTE</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
FIXED ASSETS	5		18,293		24,391
<u>CURRENT ASSETS</u>					
Stock	6	-		5,235	
Debtors and prepayments	7	21,208		21,147	
Cash at bank and in hand	8	342,576		378,311	
		<u>363,784</u>		<u>404,693</u>	
<u>LESS: CURRENT LIABILITIES</u>					
Creditors falling due within one year	9	(17,727)		(88,562)	
NET CURRENT ASSETS			346,057		316,131
TOTAL NET ASSETS			<u>364,350</u>		<u>340,522</u>
FINANCED BY:					
Unrestricted Funds			286,142		250,003
Section Funds	11		72,075		84,069
Other restricted funds			6,133		6,450
			<u>364,350</u>		<u>340,522</u>

The accounts were approved by the trustees and signed on their behalf by:

 Signed - Trustee

THOMAS BAINBRIDGE
..... Print name - Trustee

12.8.21
..... Date

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

a. Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), the Financial Reporting Standard (FRS 102) and the Charities Act 2011.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have a reasonable expectation that the charity has adequate reserves to continue in operational existence for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis in the preparation of the accounts.

b. Income Recognition

Income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when they are received.

c. Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

d. Depreciation

Depreciation is provided on all fixed assets and aims to write off the cost of the assets over their estimated useful lives. The annual rates of depreciation applied are as follows:

Buildings	-	15% straight line basis
Fixtures and equipment	-	25% reducing balance basis

e. Stock

Stock is valued at the lower of cost and net realisable value. Cost is invoice price with no addition for overhead expenses.

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
2. <u>ACTIVITIES INCOME</u>		
Bowls	-	12,122
Badminton	13	1,558
Senior clubs	32	8,471
Junior clubs	4,476	23,180
Sauna	-	1,664
Squash	1,425	6,118
Snooker	912	4,473
Swimming	641	37,797
Gym	2,443	21,963
Room hire	14,211	49,222
Other	803	(11,086)
	<u>24,956</u>	<u>155,482</u>

	2021		2020	
	£	£	£	£
3. <u>COFFEE BAR</u>				
Sales		2,234		30,541
<u>Less: Cost of Sales</u>				
Opening stock	1,862		687	
Purchases	2,259		22,325	
	<u>4,121</u>		<u>23,012</u>	
Less: Closing stock	-		(1,862)	
		<u>(4,121)</u>		<u>(21,150)</u>
GROSS PROFIT		<u>(1,887)</u>		<u>9,391</u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4. <u>BAR ACCOUNT</u>	2021		2020	
	£	£	£	£
Bar takings		3,098		56,451
<u>Less: Cost of Sales</u>				
Opening stock	3,373		5,087	
Purchases (net of discounts received)	1,854		32,029	
	<u>5,227</u>		<u>37,116</u>	
Less: Closing stock	-		(3,373)	
		<u>(5,227)</u>		<u>(33,743)</u>
GROSS PROFIT		(2,129)		22,708
	GPP% -68.72%		40.23%	
<u>Add: Other Income</u>				
Pool table	-		-	
Other income	-		150	
		<u>-</u>		<u>150</u>
<u>Less: Expenses</u>				
Sundries	-		40	
Repairs/Cleaning	-		446	
		<u>-</u>		<u>(486)</u>
(DEFICIT) / SURPLUS FOR THE YEAR		<u>(2,129)</u>		<u>22,372</u>

In the past, the licensed bar was run by Boldon Social Club and operated independently from the Community Centre. From April 2017, the licensed activities have been transferred and have now become part of the charity's activities with the Social Club ceasing to exist.

5. <u>FIXED ASSETS</u>	<u>Fixtures & Equipment</u>
	£
Net book value brought forward as at 1 April 2020	24,391
Additions in year	-
	<u>24,391</u>
Depreciation charge for the year	(6,098)
Net book value carried forward as at 31 March 2021	<u><u>18,293</u></u>

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

	<u>2021</u>	<u>2020</u>
	£	£
6. <u>STOCKS</u>		
Coffee Bar/Catering stocks	-	1,862
Bar stocks	-	3,373
	<u>-</u>	<u>5,235</u>
7. <u>DEBTORS</u>		
<u>Amounts receivable in one year</u>		
Trade debtors	20,759	20,689
Prepayments and accrued income	449	458
	<u>21,208</u>	<u>21,147</u>
8. <u>CASH AT BANK AND IN HAND</u>		
Bank current accounts	287,796	323,556
High Interest account	54,780	54,755
	<u>342,576</u>	<u>378,311</u>
9. <u>CREDITORS: Amounts falling due within one year</u>		
Trade creditors	2,831	24,851
Other creditors and accruals	5,980	39,995
Amounts owed to council for school hire	8,916	23,716
	<u>17,727</u>	<u>88,562</u>
10. <u>GRANTS</u>		

The Trustees wish to thank the National Lottery Awards for All and ESC Lottery Fund

BOLDON COMMUNITY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

11. MOVEMENT ON SECTIONS

	<u>Balance</u> <u>at 31.3.20</u>	<u>Receipts</u>	<u>Adjust-</u> <u>ments</u>	<u>Payments</u>	<u>Balance</u> <u>at 31.3.21</u>
	£	£	£	£	£
<u>Unrestricted Funds</u>					
Room Hire Deposits	1,325	25	-	650	700
<u>Designated Funds</u>					
Foodbank	-	5,267	-	2,950	2,317
Little Tykes	1,939	-	-	-	1,939
Outdoor activities	2,529	510	-	30	3,009
Netball	125	15	-	-	140
Under 13's Football/CRT	8,482	-	-	17	8,465
Boldon Village Festival	828	-	-	-	828
Model aircraft	1,828	-	-	721	1,107
Bowlers	2	-	-	-	2
Carpet fund	1,080	-	-	-	1,080
Boxing	6,837	97	-	1,034	5,900
Bridge	4	-	-	-	4
Archery	72	-	-	-	72
Heritage	65	-	-	-	65
Whitburn (Bridge)	631	-	-	-	631
Playgroup	1,224	-	-	-	1,224
McGuire	249	-	-	-	249
Events Fund	6,989	19	-	-	7,008
Building	463	-	-	-	463
Early Years	49,394	25,661	-	38,186	36,869
	<u>84,066</u>	<u>31,594</u>	<u>-</u>	<u>43,588</u>	<u>72,072</u>