

CHARLES BOOTH CENTRE  
REGISTERED CHARITY NO. 1166944

INDEPENDENT EXAMINATION OF THE  
CHARITY'S ACCOUNTS FOR THE  
YEAR ENDED 31<sup>ST</sup> MARCH 2022

SCOTT BROWNLOW, ACMA  
JANUARY 2023

## **Independent examiner's report to the trustees of the Charles Booth Centre (Registered Charity Number 1166944)**

I report to the trustees on my examination of the accounts of the Charles Booth Centre (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 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 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.

As part of the independent examination I have made recommendations to the Trust how I feel financial systems and procedures can be improved in order to improve internal control systems and procedures. These issues are not of such significance to require me to qualify the accounts, nor do these needs to be specifically brought to the attention of the Charity Commission in any detailed way. The recommendations made by this independent examination will be formally reported to the Trustees for consideration for implementation.

Otherwise, 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.

*Scott Brownlow*

Scott Brownlow, ACMA, CGMA  
Chartered Management Accountant  
26 Archdale Close, Birstall, Leicester, LE4 3LA

Date: 21<sup>st</sup> January 2023

**Charles Booth Centre**  
**Receipts and Payments Account for the Financial Year Ended 31st March 2022**

<u>Receipts</u>	<u>Notes</u>	<u>£</u>	<u>Payments</u>	<u>Notes</u>	<u>£</u>
Bar Sales		17,159.76	Bar Supplies / Costs		11,598.85
Room Hire	1	49,285.52	Staff Wages	3	37,608.75
Social Events Income	2	2,417.90	Social Events Expenditure	2	849.08
Grants - General		39,362.00	Energy	4	8,239.55
Grants - COVID-19		8,000.00	COVID-19 Payments		0.00
Community Grants for Distribution		0.00	Community Grants Distributed		750.00
Building Development Grants		0.00	Building Development Costs		1,168.20
Lift Development Income		30.00	Lift Development Costs		33,501.03
Photocopying & Laminating		1.40	Office Equipment, Telephone Charges		2,126.56
Donations		778.00	Building & Grounds Maintenance		7,849.32
Fraudulent Transactions Refunded		5,300.06	Fraudulent Transactions		5,038.91
Bank Interest		2.66	Rates		115.00
Interest on COIF Investments		3,366.28	Cleaning & Office Supplies		2,297.02
Miscellaneous Receipts		2,043.17	Miscellaneous Payments		3,398.87
					<u>114,541.14</u>
			Surplus of Receipts over Payments		13,205.61
			In Year		
		<u><u>127,746.75</u></u>			<u><u>127,746.75</u></u>

## Charles Booth Centre

### Balance Sheet as at 31st March 2022

	<u>Notes</u>	<u>£</u>	<u>£</u>
<u>Investments</u>			
CCLA Investments - Account 928490001B	5	2,099.35	
CCLA Investments - Account 928490002B	5	88,375.55	
CCLA Investments - Account 928490001T	5	27,619.24	118,094.14
 <u>Current Assets</u>			
Debtors	6	4,528.00	
Bank - Treasurers Account	8	33,253.12	
Bank - Business Bank Instant Account		22,525.77	60,306.89
Cash Floats			915.00
Cash In Hand Awaiting Banking At Year End			58.54
			179,374.57
Less Creditors	7		(58.10)
			179,316.47
		<u>£</u>	<u>£</u>
<u>Represented by:</u>			
Accumulated Funds b/f @ 1st April 2021			171,782.72
Add: Surplus of Receipts over Payments In Year			13,205.61
Sub-Total			184,988.33
Less: Investment Loss in Value during Year - COIF	5		(5,671.86)
Accumulated Funds c/f @ 31st March 2022			179,316.47

## Charles Booth Centre

### Notes to the Accounts for the Year Ended 31st March 2022

#### Note 1 - Room Hire

Room hire comprises:

	<u>£</u>
Room Hire	22,499.43
TPADS	1,715.00
Pre-School	23,055.59
Darren's Band	1,020.00
Returnable Deposits	995.50
	<u>49,285.52</u>

#### Note 2 - Social Events

Social events comprises:

	<u>Income</u>	<u>Expenditure</u>
	<u>£</u>	<u>£</u>
Thringstone Music Festival	0.00	(0.00)
Thringo Bingo	454.50	(0.00)
Monthly Quiz	110.00	(12.00)
Annual Quiz	0.00	(0.00)
Sunday Ecomarket	86.48	(0.00)
Santa Fun Run	139.92	(317.03)
Raffle Income	0.00	(0.00)
Concert Tour Venture	50.00	(0.00)
CBC Fundraisers - Free Use	1,577.00	(520.05)
	<u>2,417.90</u>	<u>(849.08)</u>

#### Note 3 - Staff Wages

	<u>£</u>
Staff Wages	44,973.94
Less: Contribution Towards Staff Wages	(7,365.19)
Net Staff Wages Cost	<u>37,608.75</u>

#### Note 4 - Energy

Energy comprises:

	<u>£</u>
Gas	2,701.14
Electricity	3,283.37
Water	2,255.04
	<u>8,239.55</u>

## Note 5 - Investments

In March 2019, Leicestershire County Council, as part of the transfer agreement, transferred investment units to the Charity. These are managed by the CCLA and quarterly interest is paid on these investments through both the COIF Charities Fixed Interest Fund and the COIF Charities Investment Fund. March 2022 year-end valuations below have been provided by the Chair (Amanda Berry) and evidence seen of year-end statements. Valuations have been stated at bid market value. Any losses or gains on investment values are shown in the balance sheet.

	<u>£</u>	
CCLA Investments - Account 928490001B	2,099.35	1,680.69 Units
CCLA Investments - Account 928490002B	88,375.55	70,751.38 Units
CCLA Investments - Account 928490001T	27,619.24	1,420.56 Units
TOTAL VALUE OF INVESTMENTS AT YEAR-END	<u>118,094.14</u>	
	<u>£</u>	
Value at previous year-end (31.3.21)	123,766.00	
New Investments	0.00	
	<u>123,766.00</u>	
Loss in investment value in year	-£5,671.86	

## Note 6 - Debtors

Invoices issued by Centre but unpaid at year-end date:

	<u>£</u>
038-21 Bambinobelles	30.00
053-21 Bambinobelles	90.00
077-21 Bobbin Lace	100.00
093-21 New Life Church	100.00
104-21 New Life Church	170.00
109-21 Bobbin Lace	50.00
129-21 Bobbin Lace	175.00
135-21 C.S.R.F.	20.00
137-21 The Meadows Nursing Home	100.00
146-21 Slimming World	50.00
149-21 Bobbin Lace	100.00
150-21 Stephanie Young - Yoga	75.00
151-21 TPADS	300.00
152-21 Art Group	30.00
153-21 Dora Singing Bowl Meditation	82.50
154-21 U3A Spanish	60.00
155-21 U3A Curling	88.00
156-21 Ashby Concert Band	330.00
157-21 RBL	40.00
158-21 Church Café	20.00

159-21 U3A Whitwick and District Committee	20.00
160-21 Cheerleaders	155.00
161-21 Women's Institute	20.00
162-21 CSRF	20.00
163-21 F.J. Fielding	350.00
164-21 Coalville Stroke Club	18.00
165-21 Darren's Band	102.00
166-21 Charles Booth Pre-School	1,767.50
167-21 Minshaw	65.00
	<u>4,528.00</u>

Note 7 - Creditors

	<u>£</u>
NEST IT - Staff Pension	58.10
	<u>58.10</u>

Note 8 - Bank Current Account

See separate reconciliation.

**Charles Booth Centre**  
**Bank Reconciliation as at 31st March 2022**

	<u>£</u>	<u>£</u>
Balance at bank as at 31st March 2022		33,253.12
Add: amounts not yet credited		0.00
Sub-Total		<u>33,253.12</u>
<u>Less Unpresented Cheques:</u>		
	<u>(NIL)</u>	<u>(0.00)</u>
Adjusted Bank Balance @ 31st March 2022		<u><u>33,253.12</u></u>