

CHARLES BOOTH CENTRE
REGISTERED CHARITY NO. 1166944

INDEPENDENT EXAMINATION OF THE
CHARITY'S ACCOUNTS FOR THE
YEAR ENDED 31ST MARCH 2023

SCOTT BROWNLOW, ACMA
FEBRUARY 2024

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 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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: 11th February 2024

Profit and Loss

Charles Booth Centre

For the year ended 31 March 2023

2023

Turnover

Allotment takings	42.00
Bar Card takings	13,822.38
Bar Cash takings	9,988.93
Donation Received	3,002.85
Equipment Hire	42.00
Event takings	2,689.99
Interest Income	34.94
Large event Hire	4,778.05
Office rent	5,050.00
One off Room/Hall Hire	2,824.75
Other Income	850.00
Pre School	18,420.00
Regular Hall/Room Hire	23,971.61
Storage Hire	330.00
Total Turnover	85,847.50

Cost of Sales

All Other Bar costs	345.59
Cost of Bar Stock - Alcohol	12,716.16
Cost of Bar Stock - Nuts/Crisps etc	792.02
Direct Expenses	4,219.45
Misc purchases	126.00
Staff pensions paid	527.19
Staff wages	43,390.26
Total Cost of Sales	62,116.67

Gross Profit 23,730.83

Administrative Costs

Audit & Accountancy fees	2,196.00
Bank Fees	229.96
Charitable and Political Donations	1,255.15
Cleaning & Office Supplies	13,738.57
Electric	3,368.46
Event expenses	3,838.61
Gas	4,140.02
Grants made	750.00
Insurance	1,866.92
IT Software and Consumables	745.11
Lift development costs	2,248.50
Plant and machinery depreciation	2,794.14
Printing & Stationery	284.58

2023

Rates	284.56
Repairs & Maintenance	14,566.84
Staff Training	2,881.53
Subscriptions	416.78
Telephone & Internet	1,463.17
Water Rates	1,757.54
Total Administrative Costs	58,826.44
Operating Profit	(35,095.61)
Other Income	
CBC free use 3rd party takings	1,291.30
Dividends received on investments	3,106.24
Event Income - Miscellaneous	50.00
Grants Received	6,223.33
Increase/decrease in investments	(6,489.45)
Transfer Petty Cash to Treasurer's	(3,795.04)
Total Other Income	386.38
Profit on Ordinary Activities Before Taxation	(34,709.23)
Profit after Taxation	(34,709.23)

Balance Sheet

Charles Booth Centre

As at 31 March 2023

31 MAR 2023

Fixed Assets

Tangible Assets

Less Accumulated Depreciation on Plant and Machinery	(2,794.14)
Plant and Machinery	11,170.14
Total Tangible Assets	8,376.00

Total Fixed Assets 8,376.00

Current Assets

Cash at bank and in hand

Business Bank instant account - CHARLES BOOTH CENTRE	17,260.71
Petty Cash	965.36
Treasurers account - CHARLES BOOTH CENTRE	5,313.17
Total Cash at bank and in hand	23,539.24

Accounts Receivable	4,109.12
Investment - COIF 128490001B	1,972.79
Investment COIF - 128490002B	83,047.97
Investments COIF - 128490001T	26,583.93
Total Current Assets	139,253.05

Creditors: amounts falling due within one year

Accounts Payable	1,421.81
Accruals	1,800.00
Returnable deposit received	950.00
Returnable deposit repaid	(1,150.00)
Total Creditors: amounts falling due within one year	3,021.81

Net Current Assets (Liabilities) 136,231.24

Total Assets less Current Liabilities 144,607.24

Net Assets 144,607.24

Capital and Reserves

Current Year Earnings	(34,709.23)
Retained Earnings	179,316.47
Total Capital and Reserves	144,607.24