

REGISTERED COMPANY NUMBER: 03555199 (England and Wales)
REGISTERED CHARITY NUMBER: 1074676

**CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION**

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

**CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)
TRADING AS CHESHIRE COMMUNITY ACTION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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

The charity's principal activities during the year were those of improving the quality of life of Cheshire's communities, especially its rural communities. It does that by working in partnership with other organisations and encouraging communities to help themselves, and by addressing issues of disadvantage and social inclusion in rural areas.

Public Benefit Statement - Aims, Activities and Achievements

The principal aim of Cheshire Community Council is to improve the quality of life of Cheshire's communities.

The Trustees believe that the services provided by the Cheshire Community Council are compliant with the Charities Commission Guidance on Public Benefit and the public benefit is further exemplified in the following statements of Achievements and Performance and Plans for Future Periods and in the comments relating to the work undertaken with the restricted income funds below.

Achievements and Performance

In terms of project delivery, we have continued to support groups and individuals in local communities across Cheshire and Warrington.

Our key activities and services are broadly categorised into three themes: People, Place and Voice. We continue to subsidise our core activities through our consultancy income and management fees from other commissions. We've continued to develop and improve our training offer to members, and plan to further develop this. Looking forward, we will hope to increase the scope and capacity of our core offer through the communities and place strand of the United Kingdom Social Prosperity Fund (UKSPF).

Financial Review

The results for the year, and the charity's financial position at the end of the year, are shown in the attached financial statements.

Plans for Future Periods

Our plans are to continue to consolidate our activity, demonstrate the proactive support CCA delivers into communities and be an active member of emerging partnerships for the future. We'll be looking to establishing more working relationships with other sector organisations as well as continuing to develop relationship with our statutory partners.

**CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)
TRADING AS CHESHIRE COMMUNITY ACTION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) Governing document

Cheshire Community Council (trading as Cheshire Community Action) is a company limited by guarantee registered at Companies House. It is also a charity registered under the Charities Act 2011. Its registered office is Queens House Annexe, Queens Road, Chester CH1 3BQ.

b) Appointment of Trustees

As set out in the Articles of Association, eleven Trustees are elected by the members of the charitable company attending the Annual General Meeting (held in the autumn of each year) and serve for a period of three years.

All members are circulated with an invitation to the AGM which advises them of the retiring Trustees and requesting nominations for new trustees prior to the AGM.

c) Trustee Induction and Training

New Trustees receive induction training including an induction pack containing the Memorandum and Articles of Association, details of the committee and the decision making structure, the business plan and the most recent audited accounts and other financial information.

During the induction process they meet with the Chief Operating Officer, key employees and other Trustees.

Trustees are encouraged to attend appropriate external training events where these will enhance the undertaking of their role.

Organisation

The Board has appointed a Chief Operating Officer who is responsible for the day to day running of Cheshire Community Council within the general policy and financial limits as determined by the Scrutiny Committee, and subsequently ratified by the full Board.

Risk Management

The Board (led by the Scrutiny Committee) has reviewed the principal areas of Cheshire Community Council's operations and has considered the major risks in each of those areas of activity. In the opinion of the Trustees/directors Cheshire Community Council has sufficiently robust monitoring/review systems and cash reserves that, under normal circumstances, should allow any risks in its day-to-day operations to be mitigated to an acceptable level.

Investment Powers and Policy

These are provided by the Memorandum of Association of the company but are subject to conditions and consents imposed or required by law. As a charity registered with the Charity Commission, Cheshire Community Council is governed by the Trustee Act 2000.

All normal cash flow balances and reserves are held in deposit accounts.

Reserves Policy

Cheshire Community Council aims to hold sufficient funds in reserve to meet its likely outstanding commitments if circumstances arose where the Trustees/directors were obliged to close the Charity.

The costs for 2022/23 were as follows:

Staff costs	£67,508
Office costs	£2,359
Redundancy payments to staff	<u>£52,289</u>
Total	<u>£122,156</u>

This policy is reviewed annually as part of the budget making process.

**CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)
TRADING AS CHESHIRE COMMUNITY ACTION**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03555199 (England and Wales)

Registered Charity number

1074676

Registered office

Queens House Annexe
Queens Road
Chester
CH1 3BQ

Trustees

D Felix
L Smetham
J Weaver
E C Brady
C Fortune
A Amesbury
F Tunney
A Painter

Company Secretary

J Heselwood

Auditors

Murray Smith LLP
Chartered Accountants
Statutory Auditors
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Bankers

Barclays Bank plc
30 St. Werburgh Street
Chester
CH1 2DY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cheshire Community Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)
TRADING AS CHESHIRE COMMUNITY ACTION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

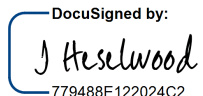
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Murray Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

16-10-2023

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

DocuSigned by:

.....779488E122024C2.....
J Heselwood - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)

Opinion

We have audited the financial statements of Cheshire Community Council (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The audit procedures designed to identify irregularities included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Enquiry of company staff with responsibilities for compliance matters to identify any instances of non-compliance with laws and regulations
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Michael Benson

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Mike Benson (Senior Statutory Auditor)
for and on behalf of Murray Smith LLP
Chartered Accountants
Statutory Auditors
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

16-10-2023

Date:

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,786	-	52,786	41,318
Charitable activities	4				
Projects and activities		8,696	1,140,420	1,149,116	1,483,581
Investment income	3	1,406	-	1,406	1,656
Total		<u>62,888</u>	<u>1,140,420</u>	<u>1,203,308</u>	<u>1,526,555</u>
EXPENDITURE ON					
Charitable activities	5				
Projects and activities		<u>144,828</u>	<u>1,094,420</u>	<u>1,239,248</u>	<u>1,484,369</u>
NET INCOME/(EXPENDITURE)		(81,940)	46,000	(35,940)	42,186
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		<u>247,000</u>	<u>-</u>	<u>247,000</u>	<u>163,000</u>
Net movement in funds		<u>165,060</u>	<u>46,000</u>	<u>211,060</u>	<u>205,186</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>232,030</u>	<u>-</u>	<u>232,030</u>	<u>26,844</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>397,090</u></u>	<u><u>46,000</u></u>	<u><u>443,090</u></u>	<u><u>232,030</u></u>

The notes form part of these financial statements

CHESHIRE COMMUNITY COUNCIL (REGISTERED NUMBER: 03555199)
TRADING AS CHESHIRE COMMUNITY ACTION

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	10	195,108	257,899
Investments	11	94,847	-
Cash at bank		131,926	258,654
		<u>421,881</u>	<u>516,553</u>
CREDITORS			
Amounts falling due within one year	12	(291,791)	(352,523)
		<u>130,090</u>	<u>164,030</u>
NET CURRENT ASSETS			
		<u>130,090</u>	<u>164,030</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		130,090	164,030
PENSION ASSET	15	313,000	68,000
		<u>443,090</u>	<u>232,030</u>
NET ASSETS/(LIABILITIES)		<u>443,090</u>	<u>232,030</u>
FUNDS	14		
Unrestricted funds		397,090	232,030
Restricted funds		46,000	-
		<u>443,090</u>	<u>232,030</u>
TOTAL FUNDS		<u>443,090</u>	<u>232,030</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

16-10-2023

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

DocuSigned by:

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.....
D Felix - Trustee

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(33,287)	45,202
Net cash (used in)/provided by operating activities		(33,287)	45,202
Cash flows from investing activities			
Increase in deposits held at bank		(94,847)	-
Interest received		1,406	1,656
Net cash (used in)/provided by investing activities		(93,441)	1,656
Change in cash and cash equivalents in the reporting period		(126,728)	46,858
Cash and cash equivalents at the beginning of the reporting period		258,654	211,796
Cash and cash equivalents at the end of the reporting period		131,926	258,654

The notes form part of these financial statements

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(35,940)	42,186
Adjustments for:		
Interest received	(1,406)	(1,656)
Decrease/(increase) in debtors	62,791	(251,594)
(Decrease)/increase in creditors	(60,732)	272,266
Difference between pension charge and cash contributions	2,000	(16,000)
Net cash (used in)/provided by operations	<u>(33,287)</u>	<u>45,202</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	258,654	(126,728)	131,926
	<u>258,654</u>	<u>(126,728)</u>	<u>131,926</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	94,847	94,847
	<u>-</u>	<u>94,847</u>	<u>94,847</u>
Total	<u>258,654</u>	<u>(31,881)</u>	<u>226,773</u>

The notes form part of these financial statements

CHESHIRE COMMUNITY COUNCIL TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming resources

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Income from commercial trading activities is recognised on a recoverable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable. Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities include expenditure associated with the management and governance of the Charity along with the management of its various projects and activities and include both the direct costs and support costs relating to these activities.

Governance costs include those incurred in the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs relating to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost. Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Furniture and fittings

10% per annum on written down value

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer and other office equipment

35% per annum on cost and 10% per annum on
written down value

Taxation

The company is a registered charity and no provision is considered necessary for taxation.

Funds structure

Cheshire Community Council has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted income funds.

Pension costs and other post-retirement benefits

The company operates a pension scheme for the benefit of certain employees. The scheme is a defined benefit scheme and contributions are charged to the income and expenditure account as they are paid. The scheme, which is a multi-employer scheme, is operated jointly by Cheshire East and Cheshire West and Chester Councils and is valued on a regular basis. The pension scheme is no longer accepting new members.

The charity makes contributions to employee's defined contribution pension scheme. Contributions to the scheme are charged to the income and expenditure account as they fall due.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Consultancy Income	43,806	-	43,806	33,548
Parish Council Membership	3,980	-	3,980	3,390
Village Halls Membership	5,000	-	5,000	4,380
	<u>52,786</u>	<u>-</u>	<u>52,786</u>	<u>41,318</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Bank interest receivable	<u>1,406</u>	<u>-</u>	<u>1,406</u>	<u>1,656</u>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Projects and activities	Projects and activities	<u>1,149,116</u>	<u>1,483,581</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Projects and activities	<u>1,120,270</u>	<u>118,978</u>	<u>1,239,248</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Projects and activities	<u>116,275</u>	<u>324</u>	<u>2,379</u>	<u>118,978</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses in the year ended 31 March 2023 (2022: £22).

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	217,901	242,722
Social security costs	17,335	18,451
Other pension costs	24,214	25,403
	<u>259,450</u>	<u>286,576</u>

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

	2023	2022
Projects and activities staff	5	6
Governance and administrative staff	2	2
	<u>7</u>	<u>8</u>

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

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. STAFF COSTS - continued

Other pension costs above represents the total operating charge included in resources expended in the statement of financial activities and does not include amounts included in other finance costs and other recognised gains and losses.

9. TANGIBLE FIXED ASSETS

	Furniture, fittings & office equipment £
COST	
At 1 April 2022 and 31 March 2023	32,306
DEPRECIATION	
At 1 April 2022 and 31 March 2023	32,306
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	190,625	250,375
Other debtors	400	550
Prepayments	4,083	6,974
	<u>195,108</u>	<u>257,899</u>

11. CURRENT ASSET INVESTMENTS

	2023 £	2022 £
Other	94,847	-
	<u>94,847</u>	<u>-</u>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	250	-
Social security and other taxes	5,287	6,880
Other creditors	160	160
Accruals and deferred income	286,094	345,483
	<u>291,791</u>	<u>352,523</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Current assets	375,881	46,000	421,881	516,553
Current liabilities	(291,791)	-	(291,791)	(352,523)
Pension asset	313,000	-	313,000	68,000
	<u>397,090</u>	<u>46,000</u>	<u>443,090</u>	<u>232,030</u>

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	205,186	165,060	-	370,246
Reserves Policy	26,844	-	-	26,844
	<u>232,030</u>	<u>165,060</u>	<u>-</u>	<u>397,090</u>
Restricted funds				
Early Intervention Project	-	46,000	(46,000)	-
Pathfinder	-	-	46,000	46,000
	<u>-</u>	<u>46,000</u>	<u>-</u>	<u>46,000</u>
TOTAL FUNDS	<u>232,030</u>	<u>211,060</u>	<u>-</u>	<u>443,090</u>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	62,888	(144,828)	247,000	165,060
Restricted funds				
Acre Defra	39,500	(39,500)	-	-
Awards For All	8,920	(8,920)	-	-
Early Intervention Project	1,042,000	(996,000)	-	46,000
Warm Hub Grant	50,000	(50,000)	-	-
	<u>1,140,420</u>	<u>(1,094,420)</u>	<u>-</u>	<u>46,000</u>
TOTAL FUNDS	<u><u>1,203,308</u></u>	<u><u>(1,239,248)</u></u>	<u><u>247,000</u></u>	<u><u>211,060</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	-	205,186	205,186
Reserves Policy	26,844	-	26,844
	<u>26,844</u>	<u>205,186</u>	<u>232,030</u>
TOTAL FUNDS	<u><u>26,844</u></u>	<u><u>205,186</u></u>	<u><u>232,030</u></u>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	56,246	(14,060)	163,000	205,186
Restricted funds				
Acre Defra	40,500	(40,500)	-	-
Cheshire West Core	147,123	(147,123)	-	-
Early Intervention Project	1,228,545	(1,228,545)	-	-
Pathfinder	54,141	(54,141)	-	-
	<u>1,470,309</u>	<u>(1,470,309)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>1,526,555</u></u>	<u><u>(1,484,369)</u></u>	<u><u>163,000</u></u>	<u><u>205,186</u></u>

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	-	370,246	-	370,246
Reserves Policy	26,844	-	-	26,844
	<u>26,844</u>	<u>370,246</u>	<u>-</u>	<u>397,090</u>
Restricted funds				
Early Intervention Project	-	46,000	(46,000)	-
Pathfinder	-	-	46,000	46,000
	<u>-</u>	<u>46,000</u>	<u>-</u>	<u>46,000</u>
TOTAL FUNDS	<u><u>26,844</u></u>	<u><u>416,246</u></u>	<u><u>-</u></u>	<u><u>443,090</u></u>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds				
General fund	119,134	(158,888)	410,000	370,246
Restricted funds				
Acre Defra	80,000	(80,000)	-	-
Awards For All	8,920	(8,920)	-	-
Cheshire West Core	147,123	(147,123)	-	-
Early Intervention Project	2,270,545	(2,224,545)	-	46,000
Pathfinder	54,141	(54,141)	-	-
Warm Hub Grant	50,000	(50,000)	-	-
	<u>2,610,729</u>	<u>(2,564,729)</u>	<u>-</u>	<u>46,000</u>
TOTAL FUNDS	<u><u>2,729,863</u></u>	<u><u>(2,723,617)</u></u>	<u><u>410,000</u></u>	<u><u>416,246</u></u>

Unrestricted Designated Funds

Designated funds were reviewed by the Board in March 2023, and changes were applied where appropriate. These were fully agreed and are reflected above.

Reserves Policy £122,156

The RESERVES POLICY requirements are calculated on the basis on three months basic running cost plus redundancy costs for core staff.

Staff costs	£67,508
Office costs	£2,359
Redundancy payments to staff	<u>£52,289</u>
Total	<u>£122,156</u>

Restricted Funds

The ACRE DEFRA project is effectively core funding to enable Cheshire Community Action to work across the key rural policy themes: transport, housing, broadband, access to services and community development.

BIG LOTTERY AWARDS FOR ALL is a project focused on supporting community buildings through navigating pandemic guidance and information.

The PATHFINDER project funded by CHESHIRE EAST is a project that supports vulnerable adults and older people in selected rural parishes of Cheshire East. It will enable them to remain independent in their own homes and link them into the network of support and services of which they may not be aware.

The EIP fund is funded by Cheshire West and Chester Council. We provide the accountable body role for this contract and oversee payments to a number of organisations within the area of Adult Health.

CHESHIRE COMMUNITY COUNCIL
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

The CHESHIRE WEST CORE is funding to pursue core charitable objectives.

The WARM HUB GRANT is Cheshire West and Chester funding for community spaces to become Warm Hubs over the winter period.

15. EMPLOYEE BENEFIT OBLIGATIONS

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Present value of funded obligations	(766,000)	(1,124,000)
Fair value of plan assets	1,079,000	1,192,000
	<hr/>	<hr/>
	313,000	68,000
Present value of unfunded obligations	-	-
	<hr/>	<hr/>
Surplus	313,000	68,000
	<hr/>	<hr/>
Net asset	313,000	68,000
	<hr/> <hr/>	<hr/> <hr/>

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Current service cost	19,000	21,000
Net interest from net defined benefit asset/liability	(2,000)	2,000
Past service cost	-	-
	<hr/>	<hr/>
	17,000	23,000
	<hr/> <hr/>	<hr/> <hr/>
Actual return on plan assets	(104,000)	81,000
	<hr/> <hr/>	<hr/> <hr/>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Opening defined benefit obligation b/f	1,124,000	1,208,000
Current service cost	19,000	21,000
Contributions by scheme participants	3,000	2,000
Interest cost	31,000	25,000
Benefits paid	(27,000)	(27,000)
Actuarial (gains)/losses from changes in financial assumptions	(384,000)	(105,000)
	<u>766,000</u>	<u>1,124,000</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Opening fair value of scheme assets b/f	1,192,000	1,097,000
Employer contributions	15,000	39,000
Contributions by scheme participants	3,000	2,000
Interest on plan assets	33,000	23,000
Actuarial gains/(losses)	(137,000)	58,000
Benefits paid	(27,000)	(27,000)
	<u>1,079,000</u>	<u>1,192,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2023	2022
	£	£
Actuarial (gains)/losses from changes in financial assumptions	384,000	105,000
Actuarial gains/(losses)	(137,000)	58,000
	<u>247,000</u>	<u>163,000</u>

CHESHIRE COMMUNITY COUNCIL
TRADING AS CHESHIRE COMMUNITY ACTION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. EMPLOYEE BENEFIT OBLIGATIONS - continued

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2023	2022
Equities	43%	37%
Bonds	39%	44%
Property	16%	13%
Cash	2%	6%
	<u>100%</u>	<u>100%</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2023	2022
Discount rate	4.75%	2.75%
Future salary increases	3.65%	3.85%
Future pension increases	2.95%	3.15%

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. LEGAL STATUS OF THE CHESHIRE COMMUNITY COUNCIL

Cheshire Community Council is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

18. APB ETHICAL STANDARDS

In common with many other businesses of our size and nature we use our accountants to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.