

**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 2024**

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

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FOR THE YEAR ENDED 31 MARCH 2024**

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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 2024**

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 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

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). We've also supported statutory and 3rd sector partners in delivering collaborative services: Community Home First for example and led on a number of grant programmes across Cheshire West and Chester in particular.

The organisation also made the decision to leave the Cheshire Pension Fund, after a long period of repaying towards the fund deficit. Upon exit, the organisation received a significant exit credit, which further strengthens the current financial position of Cheshire Community Council.

**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 2024**

**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 2023/24 were as follows:

Staff costs	£79,285
Office costs	£2,300
Redundancy payments to staff	<u>£55,097</u>
Total	<u>£136,682</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 2024**

**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 2024**

**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:

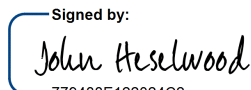
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

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

10-09-2024

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

Signed 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 2024 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 2024 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 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](http://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:  
  
746A2245B30B444...

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

10-09-2024

Date: .....

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	44,087	-	44,087	52,786
<b>Charitable activities</b>	4				
Projects and activities		-	1,136,439	1,136,439	1,149,116
Investment income	3	2,148	-	2,148	1,406
<b>Total</b>		<u>46,235</u>	<u>1,136,439</u>	<u>1,182,674</u>	<u>1,203,308</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Projects and activities		<u>3,294</u>	<u>1,182,439</u>	<u>1,185,733</u>	<u>1,239,248</u>
<b>NET INCOME/(EXPENDITURE)</b>		42,941	(46,000)	(3,059)	(35,940)
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit schemes		<u>(77,000)</u>	<u>-</u>	<u>(77,000)</u>	<u>247,000</u>
<b>Net movement in funds</b>		<u>(34,059)</u>	<u>(46,000)</u>	<u>(80,059)</u>	<u>211,060</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		488,090	46,000	534,090	323,030
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>454,031</u></u>	<u><u>-</u></u>	<u><u>454,031</u></u>	<u><u>534,090</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 2024**

		2024	2023
	Notes	£	as restated £
<b>CURRENT ASSETS</b>			
Debtors	11	157,837	195,108
Investments	12	165,509	94,847
Cash at bank		249,029	131,926
		<u>572,375</u>	<u>421,881</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(118,344)	(200,791)
		<u>454,031</u>	<u>221,090</u>
<b>NET CURRENT ASSETS</b>			
		<u>454,031</u>	<u>221,090</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		454,031	221,090
<b>PENSION ASSET</b>	16	-	313,000
		<u>454,031</u>	<u>534,090</u>
<b>NET ASSETS</b>			
		<u>454,031</u>	<u>534,090</u>
<b>FUNDS</b>	15		
Unrestricted funds		454,031	488,090
Restricted funds		-	46,000
		<u>454,031</u>	<u>534,090</u>
<b>TOTAL FUNDS</b>		<u>454,031</u>	<u>534,090</u>

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

09-09-2024

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

DocuSigned by:

*David Felix*

.....07CA86481A48478.....

D Felix - Trustee

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

**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

		2024	2023
	Notes	£	as restated £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(50,383)	(33,287)
Net cash used in operating activities		(50,383)	(33,287)
<b>Cash flows from investing activities</b>			
Increase in deposits held at bank		(70,662)	(94,847)
Pension received		236,000	-
Interest received		2,148	1,406
Net cash provided by/(used in) investing activities		167,486	(93,441)
<b>Change in cash and cash equivalents in the reporting period</b>		117,103	(126,728)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		131,926	258,654
<b>Cash and cash equivalents at the end of the reporting period</b>		249,029	131,926

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 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023 as restated
	£	£
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(3,059)	(35,940)
<b>Adjustments for:</b>		
Interest received	(2,148)	(1,406)
Decrease in debtors	37,271	62,791
Decrease in creditors	(82,447)	(60,732)
Difference between pension charge and cash contributions	-	2,000
<b>Net cash used in operations</b>	<u>(50,383)</u>	<u>(33,287)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank	131,926	117,103	249,029
	<u>131,926</u>	<u>117,103</u>	<u>249,029</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	94,847	70,662	165,509
	<u>94,847</u>	<u>70,662</u>	<u>165,509</u>
<b>Total</b>	<u>226,773</u>	<u>187,765</u>	<u>414,538</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 2024

#### 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% on written down value
Computer and other office equipment	35% on cost and 10% on written down value

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

**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.

The Charity ceased as an employer in the Cheshire Pension Fund on 31 March 2023.

**2. DONATIONS AND LEGACIES**

			2024	2023 as restated
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Consultancy Income	33,357	-	33,357	43,806
Parish Council Membership	5,760	-	5,760	3,980
Village Halls Membership	4,970	-	4,970	5,000
	<u>44,087</u>	<u>-</u>	<u>44,087</u>	<u>52,786</u>

**3. INVESTMENT INCOME**

			2024	2023 as restated
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Bank interest receivable	<u>2,148</u>	<u>-</u>	<u>2,148</u>	<u>1,406</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023 as restated
	Activity	£	£
Projects and activities	Projects and activities	<u>1,136,439</u>	<u>1,149,116</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Projects and activities	<u>1,042,059</u>	<u>143,674</u>	<u>1,185,733</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Projects and activities	<u>130,976</u>	<u>296</u>	<u>12,402</u>	<u>143,674</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses in the year ended 31 March 2024 (2023: £0).

**8. STAFF COSTS**

	2024	2023 as restated
	£	£
Wages and salaries	286,249	217,901
Social security costs	22,787	17,335
Other pension costs	15,030	24,214
	<u>324,066</u>	<u>259,450</u>

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

	2024	2023 as restated
Projects and activities staff	6	5
Governance and administrative staff	3	2
	<u>9</u>	<u>7</u>

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



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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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. PRIOR YEAR ADJUSTMENT**

In the preparation of the 2024 financial statements it was determined that accrued expenditure was overstated by £91,000 at 31 March 2022.

**10. TANGIBLE FIXED ASSETS**

	Furniture, fittings & office equipment £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	32,306
<b>DEPRECIATION</b>	
At 1 April 2023 and 31 March 2024	32,306
<b>NET BOOK VALUE</b>	
At 31 March 2024	-
At 31 March 2023	-

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

	2024	2023 as restated
	£	£
Trade debtors	152,230	190,625
Other debtors	500	400
Prepayments	5,107	4,083
	<u>157,837</u>	<u>195,108</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12. CURRENT ASSET INVESTMENTS**

	2024	2023 as restated
	£	£
Other	165,509	94,847

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

	2024	2023 as restated
	£	£
Trade creditors	286	250
Social security and other taxes	7,916	5,287
Other creditors	160	160
Accruals and deferred income	109,982	195,094
	118,344	200,791

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	Total funds	2023 as restated Total funds
	£	£	£	£
Current assets	454,031	118,344	572,375	421,881
Current liabilities	-	(118,344)	(118,344)	(200,791)
Pension asset	-	-	-	313,000
	454,031	-	454,031	534,090

**15. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	488,090	(34,059)	454,031
<b>Restricted funds</b>			
Pathfinder	46,000	(46,000)	-
<b>TOTAL FUNDS</b>	534,090	(80,059)	454,031

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
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**15. 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 £
<b>Unrestricted funds</b>				
General fund	46,235	(3,294)	(77,000)	(34,059)
<b>Restricted funds</b>				
Acre Defra	73,030	(73,030)	-	-
Cheshire East Borough Council - Energy	9,724	(9,724)	-	-
Early Intervention Project	646,500	(646,500)	-	-
Pathfinder	-	(46,000)	-	(46,000)
Welcoming Spaces Grant	50,000	(50,000)	-	-
Cadent for Welcoming Spaces	17,500	(17,500)	-	-
Community Home First	161,250	(161,250)	-	-
UKSPF Grant	133,435	(133,435)	-	-
Greenspace	45,000	(45,000)	-	-
	<u>1,136,439</u>	<u>(1,182,439)</u>	<u>-</u>	<u>(46,000)</u>
<b>TOTAL FUNDS</b>	<u><u>1,182,674</u></u>	<u><u>(1,185,733)</u></u>	<u><u>(77,000)</u></u>	<u><u>(80,059)</u></u>

**Comparatives for movement in funds**

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>					
General fund	205,186	91,000	165,060	-	461,246
Reserves Policy	26,844	-	-	-	26,844
	<u>232,030</u>	<u>91,000</u>	<u>165,060</u>	<u>-</u>	<u>488,090</u>
<b>Restricted funds</b>					
Early Intervention Project	-	-	46,000	(46,000)	-
Pathfinder	-	-	-	46,000	46,000
	<u>-</u>	<u>-</u>	<u>46,000</u>	<u>-</u>	<u>46,000</u>
<b>TOTAL FUNDS</b>	<u><u>232,030</u></u>	<u><u>91,000</u></u>	<u><u>211,060</u></u>	<u><u>-</u></u>	<u><u>534,090</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
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**15. 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 £
<b>Unrestricted funds</b>				
General fund	62,888	(144,828)	247,000	165,060
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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>

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

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>					
General fund	205,186	91,000	131,001	-	427,187
Reserves Policy	26,844	-	-	-	26,844
	<u>232,030</u>	<u>91,000</u>	<u>131,001</u>	<u>-</u>	<u>454,031</u>
<b>Restricted funds</b>					
Early Intervention Project	-	-	46,000	(46,000)	-
Pathfinder	-	-	(46,000)	46,000	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><u>232,030</u></u>	<u><u>91,000</u></u>	<u><u>131,001</u></u>	<u><u>-</u></u>	<u><u>454,031</u></u>

**CHESHIRE COMMUNITY COUNCIL**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**15. 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 £
<b>Unrestricted funds</b>				
General fund	109,123	(148,122)	170,000	131,001
<b>Restricted funds</b>				
Acre Defra	112,530	(112,530)	-	-
Awards For All	8,920	(8,920)	-	-
Cheshire East Borough Council - Energy	9,724	(9,724)	-	-
Early Intervention Project	1,688,500	(1,642,500)	-	46,000
Pathfinder	-	(46,000)	-	(46,000)
Warm Hub Grant	50,000	(50,000)	-	-
Welcoming Spaces Grant	50,000	(50,000)	-	-
Cadent for Welcoming Spaces	17,500	(17,500)	-	-
Community Home First	161,250	(161,250)	-	-
UKSPF Grant	133,435	(133,435)	-	-
Greenspace	45,000	(45,000)	-	-
	<u>2,276,859</u>	<u>(2,276,859)</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>2,385,982</u>	<u>(2,424,981)</u>	<u>170,000</u>	<u>131,001</u>

**Unrestricted Designated Funds**

Designated funds were reviewed by the Board in March 2024, and changes were applied where appropriate. These were fully agreed and are reflected above.

Reserves Policy £136,682

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

Staff costs	£79,285
Office costs	£2,300
Redundancy payments to staff	<u>£55,097</u>
Total	<u>£136,682</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.

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
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**15. MOVEMENT IN FUNDS - continued**

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.

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.

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity ceased as an employer in the Cheshire Pension Fund on 31 March 2023. It was determined by the scheme actuary, Hymans Robertson, that as at the cessation date the Charity were in an asset position to the value of £236,000. This money was repaid to the Charity in September 2023.

The amounts recognised in the Balance Sheet are as follows:

	Defined benefit pension plans	
	2024	2023
	£	as restated £
Present value of funded obligations	-	(766,000)
Fair value of plan assets	-	1,079,000
	<hr/>	<hr/>
	-	313,000
Present value of unfunded obligations	-	-
	<hr/>	<hr/>
Surplus	-	313,000
	<hr/>	<hr/>
Net asset	-	313,000
	<hr/> <hr/>	<hr/> <hr/>

**CHESHIRE COMMUNITY COUNCIL**  
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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Current service cost	-	19,000
Net interest from net defined benefit asset/liability	-	(2,000)
Past service cost	-	-
	<u>-</u>	<u>17,000</u>
Actual return on plan assets	<u>(843,000)</u>	<u>(104,000)</u>

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

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Opening defined benefit obligation b/f	766,000	1,124,000
Current service cost	-	19,000
Contributions by scheme participants	-	3,000
Interest cost	-	31,000
Benefits paid	-	(27,000)
Actuarial (gains)/losses from changes in financial assumptions	<u>(766,000)</u>	<u>(384,000)</u>
	<u>-</u>	<u>766,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Opening fair value of scheme assets b/f	1,079,000	1,192,000
Employer contributions	-	15,000
Contributions by scheme participants	-	3,000
Interest on plan assets	-	33,000
Actuarial gains/(losses)	(843,000)	(137,000)
Benefits paid	-	(27,000)
Cessation surplus	(236,000)	-
	<u>-</u>	<u>1,079,000</u>

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

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Actuarial (gains)/losses from changes in financial assumptions	766,000	384,000
Actuarial gains/(losses)	(843,000)	(137,000)
	<u>(77,000)</u>	<u>247,000</u>

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

	Defined benefit pension plans	
	2024	2023 as restated
Equities	-	43%
Bonds	-	39%
Property	-	16%
Cash	-	2%
		<u>100%</u>



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**NOTES TO THE FINANCIAL STATEMENTS - continued  
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**16. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

	2024	2023 as restated
Discount rate	3.80%	4.75%
Future salary increases	3.00%	3.65%
Future pension increases	2.30%	2.95%

**17. RELATED PARTY DISCLOSURES**

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

**18. 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.

**19. 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.