

# **Chain Lane Community Centre Limited**

Charity number 1137904

A Company limited by guarantee number 05576974

## **Annual Report and Financial Statements for the year ended 30 September 2025**



Greater Merseyside Community  
Accountancy Service

# **Chain Lane Community Centre Limited**

## **Annual Report and Financial Statements for the year ended 30 September 2025**

<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	2 to 9
Independent Examiner's Report	10
Statement of financial activities	11
Balance sheet	12
Statement of Cash flows	13
Notes to the accounts	14 to 19

**Prepared by the Greater Merseyside Community Accountancy Service**

# **Chain Lane Community Centre Limited**

## **Trustees' report**

### **Chairman's Opening Remarks:**

The Trustees/Directors are pleased to report on another year's activity for Chain Lane Community Centre. As an Incorporated Charity (a Registered Charity and a Company Limited by Guarantee) our whole purpose is to provide and maintain a local facility as a venue for hire by individuals, groups, organisations and agencies where they are able to provide services, activities and opportunities for the community.

### **Objects and Activities:**

During 2024 – 2025 the Trustees (of the Charity)/Directors (of the Company) have continued to deliver their agreed purpose as a registered charity in maintaining Chain Lane Community Centre as a local community asset and meeting their legal requirements as a Company Limited by Guarantee. We have worked to achieve our aims, objectives and actions, underpinned by our annual Action Plan. This has enabled actions to be identified and prioritised, to monitor progress against them and by the end of the year, review their impact through outcomes and achievements. The aims and supporting objectives have been:

- To ensure the financial viability and security of the Centre through good governance and management
- To ensure the Centre is effectively managed and legally compliant
- To provide income through venue hire, grants and other sources
- To ensure the long-term success of the Centre and its Management
  
- To encourage and support the use of the Centre by the community
- To actively market and promote the Centre
  
- To provide, maintain and develop the Centre and its environs, providing a safe, secure and welcoming facility.
- To provide a safe, healthy, secure and welcoming facility

### **Public Benefit:**

We have complied with our duty to have due regard to the Charity Commission guidance on public benefit. In line with this (Charities Act 2011), we reviewed our priorities, aims and objectives and actions as we prepared our 2024 – 2025 Action Plan and were happy that they continued to be appropriate, enabling us to stay focussed on our purpose and ensure we delivered our Public Benefit requirement. As a Registered Charity, we are pleased to note that our partnership arrangement for the management of the Centre with Roll Model, a Community Interest Company, plus use of the Centre by e.g. MENCAP St. Helens, a Registered Charity, Café Laziz which supports refugees and asylum seekers, Soroptimists International St. Helens, our small voluntary group hirers, bookings by St. Helens Council and NHS for community events/activities have all contributed to the Public Benefit requirements. With the variety of Users at our Centre, both regular and one-off covering a broad spectrum of the community, we can confidently say we have not deviated from our purpose and therefore the delivery of Public Benefit in line with that purpose.

# **Chain Lane Community Centre Limited**

## **Trustees' report continued**

### **Structure, Governance and Management:**

Our Trustees/Directors are appointed or re-appointed at the AGM, with any new in-year appointments or resignations noted at Committee meetings and registered at the Charity Commission and Companies House. They are then reported at the subsequent AGM, held this year on 30<sup>th</sup> January 2025. There we said Goodbye to Mr. Norman Corke – moving to Wales and during the year, Mr. Harry Arnold, who stepped down for health reasons. Mr. Theron Woods and Mr. Barry Diggles were new appointees at the AGM. Mr. Diggles took on the link for Health & Safety. The following Officer appointments were made: Mr. Alex Munro, Chairperson, Mr. Peter Stevens, vice-chairperson, Mr. Michael Meredith, Treasurer and Mrs. Pamela Meredith, Secretary. In addition, our other Trustee/Directors are Mr. Steven Davies, Cllr. Trisha Long and Mrs. Jane Mullarkey. The Management Committee is made up of the Management Board (Trustees/Director) with additional members as appropriate. These are Mr. John Prescott, and Mrs. Catherine Prescott, Roll Model CIC as Centre Managers, responsible for the day-to-day management of Chain Lane. The Trustees/Directors would like to thank them for all their hard work in managing the Centre and delivering community activities at Chain Lane. All Trustees/Directors and Committee Members give their time freely and have received no remuneration from Chain Lane for their work. No conflicts of interest were noted. The amendment we made to our Mems and Arts to officially hold Board/Committee meetings face to face, on line or a hybrid model has continued to work really well, giving members flexibility as to how they attend.

Our Confirmation Statement and Annual Report and Financial Statements for Companies House and Annual Return for the Charity Commission were all submitted well within their required timescales. We were required to submit our Trustees Annual Report and Financial Statements to the Charity Commission as our total annual income for the year was slightly above the £25K threshold, due to a range of grants to support activities. We are pleased that Trustees/Directors have verified their identity with Companies House, before this becomes a legal requirement. Two further Trustees/Directors were also appointed User/Administrators with access to the Charity Commission for all actions required.

Our arrangement with Roll Model CIC for the management of the Centre has continued to prosper and benefit both organisations. This is subject to a Service Level Agreement which was reviewed, updated and signed by both organisations this year. Catherine successfully completed the new 'Managing and Leading in the Voluntary Sector' course developed by Halton & St. Helens VCA and St. Helens College.

All our Policies, Procedures and Risk Assessments were reviewed and updated in line with our schedule. A new policy this year was our Serious Incident and Lockdown Policy. This was communicated to all User groups. It is important that new policies are added as need arises or in line with good practice. We continue to have £10m Public Liability and Contents Insurance plus Employees (Volunteers) liability, Trustees Indemnity and Cyber Security through Edwards Insurance Brokers (Victor Insurance), the building being insured through St. Helens Council as owners. We are now into the 19<sup>th</sup> year of our 25-year lease with the Council with no issues relating to the Lease. We are aware that lease renewal will be required in the not too distant future. All licences were renewed as required with current copies of official licences and certificates including PPL/PRS, Information Commissioners Office Data Protection and TV licence, a list of policies and procedures and a copy of the Trustees/Directors Annual Report and Financial Statements being displayed in the foyer. Copies of the Annual Report and Financial Statements and any listed policies, procedures and Risk Assessments are all available on request. The Community Centre continues its membership of Halton & St. Helens VCA (the local infrastructure organisation for the third sector), Healthwatch St. Helens and St. Helens Centre Managers' Network, benefitting the Centre and local people.

# **Chain Lane Community Centre Limited**

## **Trustees' report continued**

Strong and transparent financial management has been key to ensuring we effectively kept the Centre financially viable. We now operate in a more challenging and expensive environment with increases in all utilities. Although all Trustees/Directors know they have the responsibility for the finances, the Treasurer and Secretary ensured that budget monitors, the latest bank statements and the Banking App which enabled real time viewing of the Centre's financial position, were available at meetings to enable effective monitoring. We currently have liquidity for at least 12 months. In line with Charity Commission guidance, the reserves are freely available to support the work of the charity – Chain Lane – as determined by us, the Trustees/Directors. In 2024 – 2025 we transferred a small amount from savings into the current account to cover some unexpected but necessary repairs. We have both Designated and Free Reserves. Our Savings Account with Redwood Bank (a business bank) holds Designated Reserves for specific projects and the money in our linked Savings (now Cash Management Account) with our Virgin Money Current account being both free and designated reserves. Designated reserves were grants received during the year which provided both resources for the Centre and activities for the community – Skelton Charity, City Health Care Partnership and Moss Bank Councillors' Ward Fund grants. We were again pleased to be awarded discretionary rate relief from St. Helens Council for 2025/2026. We continue to hold a contract for St. Helens Council Small Venue Hire. With Contracts and Services, these have been renewed as required. Contracts continue with Smartest Energy (Gas), British Gas Lite (Electricity), The Automatic Door Company, Roller Shutters Services Ltd (St. Helens), St. Helens Council for Trade Waste, Sentry Security (Keyholding), ADT (Alarms), Hollinsend (Fire extinguisher servicing). We use local companies e.g. Electrical & Combustion NW, Maguire Electrical to ensure annual boiler and electrical testing is up to date, Love your Garden (grass cutting). Roll Model have the cleaning contract for the Centre. We have a PPL/PRS Music Licence to cover the playing of recorded and live music, a TV Licence and the ICO (Information Commissioner's Office) certification as we have internal CCTV. We have continued to strive to make best use of the resources and get value for money with purchasing and contracts and support the local economy. We were pleased to donate to St. Helens Council's Christmas appeal.

As a Management Committee, we had the following issues to deal with:

1. A local company, SJ Leisure, made a formal complaint in relation to what they perceived as discriminatory wording against their staff on Roll Model's website for party bookings (Roll Model manage all the children's parties at the Centre, but we allow them to take place in the building). This was resolved by a change in wording.
2. With advice/guidance from the Head of Legal Services at St. Helens Council and Halton & St. Helens VCA, we clarified our position on the holding of political meetings at Chain Lane. Any political party must support our aims and ethos which is one of inclusion, not discrimination.
3. In September, a local right-wing activist and an organiser behind the local OYO hotel (housing families) demonstrations and generally promoting anti-immigrant rhetoric on-line, posted on Facebook that Café Laziz shouldn't be happening in a public community centre, Chain Lane. The Police and Council were very concerned with the naming of the Centre and the potential for far right-wing extremists to target Chain Lane. Fortunately this didn't happen.

# **Chain Lane Community Centre Limited**

## **Trustees' report continued**

### **Progress and Achievements:**

Ensuring the building and its environs are maintained in a safe, healthy, secure and welcoming state is one of our key priorities . It's a big 'thank you' to Roll Model who have the cleaning contract and to Paul McQuade from 'Love Your Garden' who maintains the Centre grass areas. Our local Councillors with volunteers also held 'Litter Picks' on the Chain Lane Park area, helping to keep the local environs tidy. With the above listed contracts in place, our annual building check and ensuring repairs and other identified actions in relation to the building are carried out in a timely way, we have been confident that these key aspects of the public building are covered. A big 'thank you' to Roll Model for refurbishing, repainting and upgrading the Meeting Room which has given the Centre a lovely community room for smaller meetings and events. Friends of Chain Lane Park provided planters for the front of the building, enhancing the entrance for everyone.

Blockages in the drains from the ladies and disabled toilet continued to be a problem and in February, after two call-outs for blockages, cctv was used to investigate. As expected, due to age and not the best installation back in the 1970s, problems of concrete breakdown were seen. It was decided to monitor as the cost for repair, replacement was high. The boiler pump for the ducted warm air heating in the hall broke down and was replaced. Anti-vandal paint was redone around the edges of the roof that were accessible to discourage young people from climbing up. Warning notices are in place. Three quotations for replacing the hall flooring were sourced from local companies. With significant variation in quotes, this will be a future project. New soap dispensers were installed in all the toilets, funded by Chain Lane Park Fundraising.

October 14<sup>th</sup> saw a full inspection of the Centre by Merseyside Fire and Rescue Service. We were pleased with the outcome of the inspection – all statutory requirements were in place, plus we undertake an annual Fire Risk Assessment which met their requirements. There were three advisory recommendations which have been addressed. We have also updated our Emergency Floor Plan for the Centre which is prominently displayed.



# **Chain Lane Community Centre Limited**

## **Trustees' report continued**

### **Community Use:**

2024 – 2025, continued to see good use of the Centre by the community through both hire by local individuals, groups and organisations and the direct provision of activities by Roll Model CIC and Chain Lane. Provision covers sport/exercise social, leisure and educational activities for a wide range of ages. Roll Model CIC provided party packages in the Hall and Arcade Gaming suite plus Yoga and Tai Chi classes. Our regular hirers are the backbone of the Centre and we thank them for their continued use of and support for Chain Lane which, as well as the above, include Pilates, Aerobics, Move It or Lose It (60+ years), Taekwando, Karate, Paws for Success Dog Training, MENCAP St. Helens, Daisy Chain (over 55s social group), Computer Club, Spanish classes, Soroptimists International St. Helens, a Ladies Support Group for weight loss and maintenance, a Mixed Crafts group, private dog training, St. Helens Memorial, Café Laziz with associated ESOL support and via Roll Model, HAF and after school provision by MAKO Create. We continued to have a good number of one-off bookings e.g. Affordable Warmth Campaign, Tourettes action fundraiser, Quiz nights, Powered by Hip Hop workshop with Café Laziz, Merseycare NHS, Cervical Screening Bus, Immunisation Bus (car park), Blackbrook By-election (November). We said goodbye to CDP Buzz Hub and welcomed Messy Play (pre-school), Jamie Callaghan Studios and Line Dancing as regular users.

We had some great one-off community events during the year and we have ensured we followed the Guidelines set by St. Helens Council for Risk Assessing Community Events. Catherine (Roll Model) organised a 'Tea and Tai Chi' event. October 4<sup>th</sup> saw the inauguration by the Mayor of St. Helens of the Friendship Bench on the park area adjacent to the Centre. This had been fundraised for by Chain Lane Park Fundraising group in partnership with the Centre and now provides very welcome seating for people of all age using the area.



They also organised a 'Big Brew' social event, a Macmillan coffee morning and our first Christmas Tree Lights Switch-on event, the latter helped with funding from Moss Bank Councillors' Ward Fund. A donation to the local Cubs/Scouts group was made from this. A very special Community Event organised by Friends of Chain Lane Park, Daisy Chain Social Group and the Centre was the VE Day 80<sup>th</sup> Anniversary Celebration. Part of the Celebration was the presentation by local historian, Claire Rigby, on St. Helens during the 2<sup>nd</sup> World War, evoking so many memories for older attendees. From this event, a donation was made to the local branch of the Royal British Legion. The Friends of Chain Lane Park were nominated for a Group award and members attended the Annual VCA awards night. All were delighted to receive a certificate in recognition of their fundraising and community events work.

## Chain Lane Community Centre Limited

### Trustees' report continued



Between 24<sup>th</sup> and 28<sup>th</sup> June, the Centre found itself dealing with an unprecedented situation. A serious Incident was declared locally – and made the national news – after large amounts of unexploded ordnance were found in the house of a local resident who had passed away. This resulted in people being evacuated from their homes. The Centre became the base for St. Helens Council and Merseyside Police to deal with all the resulting issues and support for residents. Catherine (Centre Manager) and Pam (Trustee/Director) with support from Cllr. Trisha Long, ensured all ran smoothly at Chain Lane, keeping the Centre open and providing much needed and appreciated emotional support and welcome refreshments over the days. In August, Catherine and John, Pam and Cllr Trisha Long were invited to the Mayor's Parlour as a 'Thank You' for all their work during this time.



We have continued to have our Webpage with the St. Helens Centre Managers Network website and a significantly growing Facebook presence through both St. Helens Chain Lane Community Centre (there's another Chain Lane Community Hub in Knaresborough), Roll Model CIC and Friends of Chain Lane Park Fundraising. Laffak Neighbourhood Watch, People of St. Helens and Carr Mill, Haresfinch and Billinge local Facebook sites have continued to pick up and circulate posts. 'Nextdoor' social media site is also used plus the Local Life magazine. Activities are promoted through the above (thanks to Catherine for maintaining and updating our Facebook page) and internal and external notice boards. Contact with users/potential users is mainly face to face, social media or email/text messaging. We value feedback via social media e.g. Google and Facebook, this being reported at Committee Meetings and directly impacting on developments and actions.

It's important that we finally thank all our Users for their continuing commitment to and support for the Centre and to John and Catherine, Centre Managers for taking Chain Lane forward in new and exciting directions and with the Trustees/Directors, ensuring Chain Lane remains a viable and friendly community venue.

*Alex Munro*

Alex Munro  
Chairperson



# **Chain Lane Community Centre Limited**

## **Financial Review**

The deficit of the charity for the year amounted to (£325) (£3,053) ~ 2024)

## **Reserves Policy**

Details of the charity's reserves are shown in note 7a and show a figure of £33,685. This level of reserves is equivalent to 18 months of the centre's running costs.

## **Risk Management**

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to reduction in room hire and any major building issues.

## **Statement of Directors' responsibilities**

Company law requires the directors to prepare financial accounts for each 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 charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business;

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 29th January 2026 and signed on behalf of the directors by:

Alex Munro  
Chairperson

## Reference and Administrative Details

### Chain Lane Community Centre Limited

**Charity number 1137904**

**A Company limited by guarantee number 05576974**

The trustees, who are the directors of the company for the purposes of company law, are pleased to present their report and financial statements together with the independent examiner's report for the year ended 30 September 2025.

Name	Position	Dates
Mr Alex Munro	Chairperson	
Mr Michael Meredith	Treasurer	
Mrs Pamela Meredith	Secretary	
Cllr Patricia Long		
Mr Norman Corke	Vice-Chairperson	Resigned 30 Jan 2025
Steven Davies		
Peter Stevens		
Jane Mullarky		
Barry Diggles		Appointed 30 Jan 2025
Theron Woods		Appointed 30 Jan 2025
Harry Arnold		Resigned 28 Aug 2025

#### Method of appointment

Trustees are elected by the members at the AGM

#### Registered address

Hinckley Road  
St Helens  
Merseyside  
WA11 9HT

#### Bankers

Virgin Money  
6 Bridge Street  
St Helens  
Merseyside  
WA10 1NF

#### Governing document

Memorandum and Articles of Association incorporated on 28 September 2005 as amended by special resolution as registered at Companies House 23 August 2010, 8th February 2020 and 4th December 2020.

#### Objects of the organisation

To further or benefit the residents of the community of the St Helens local authority area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in the common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

#### Accountant

on behalf of:

#### Greater Merseyside Community Accountancy Service

Beacon Building  
College Street  
St Helens  
WA10 1TF

## **Independent Examiner's report to the trustees of Chain Lane Community Centre Limited**

I report on the accounts of the charity for the year ended 30th September 2025 set out on pages 11 to 19

### **Respective responsibilities of the Trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- ☐ state whether particular matters have come to my attention.

### **Basis of Independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

- ☐ to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
Beacon Building  
College Street  
St Helens  
WA10 1TF

29th January 2026

**Chain Lane Community Centre Limited**  
**Statement of Financial Activities**  
**(Including Income & Expenditure Account)**  
**for the year ended 30 September 2025**

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	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Income from donations	(4)	915	-	915	2,500
Income from charitable activities	(5)	-	2,342	2,342	2,732
Other incoming resources	(6)	25,377	-	25,377	21,215
Bank interest		834	-	834	96
<b>Total incoming resources</b>		<u>27,126</u>	<u>2,342</u>	<u>29,468</u>	<u>26,543</u>
<b>Resources expended</b>					
Charitable activities	(7)	<u>26,172</u>	<u>3,621</u>	<u>29,793</u>	<u>29,596</u>
<b>Net incoming / (outgoing) resources</b>		954	(1,279)	(325)	(3,053)
<b>Transfers between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		954	(1,279)	(325)	(3,053)
<b>Reconciliation of funds</b>					
<b>Total funds as at 01 October 2024</b>		<u>31,207</u>	<u>2,803</u>	<u>34,010</u>	<u>37,063</u>
<b>Total funds as at 30 September 2025</b>	(7a)	<u>32,161</u>	<u>1,524</u>	<u>33,685</u>	<u>34,010</u>

The above statement includes all gains and losses recognised during the year.  
All activities are regarded as continuing.  
Comparative figures for the previous year by fund type are shown in Note 12.  
The Notes on pages 14 to 19 form an integral part of these accounts.

# Chain Lane Community Centre Limited

Charity number 1137904

A Company limited by guarantee number 05576974

## Balance sheet

as at 30 September 2025

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<b>Current Assets</b>				
Debtors and prepayments	(6) -	-	-	-
Cash at bank and in hand	(7) 32,161	1,524	33,685	34,010
<b>Total current assets</b>	<u>32,161</u>	<u>1,524</u>	<u>33,685</u>	<u>34,010</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors (due within one year)	(8) -	-	-	-
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Assets</b>	<u>32,161</u>	<u>1,524</u>	<u>33,685</u>	<u>34,010</u>
<b>Funds of the charity</b>				
Restricted Funds	-	1,524	1,524	2,803
Unrestricted funds	32,161	-	32,161	31,207
<b>Total Funds</b>	<u>32,161</u>	<u>1,524</u>	<u>33,685</u>	<u>34,010</u>

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 30 September 2025

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act

the trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes on pages 14 to 19 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 29th January 2026 and signed on their behalf by:

Michael Meredith  
Treasurer

**Chain Lane Community Centre Limited**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 September 2025**

		2025	2024
		Total	Total
		£	£
<b>Cash flows from operating activities:</b>			
Net income/(expenditure) per SOFA		(325)	(3,053)
Investment income		(834)	(96)
(Increase)/decrease in debtors	(5)	-	-
Increase/(decrease) in creditors		-	-
		<u>(1,159)</u>	<u>(3,149)</u>
<b>Cash flows from investing activities</b>			
Investment income	(6)	<u>834</u>	<u>96</u>
<b>Net increase/(decrease) in cash:</b>		(325)	(3,053)
<b>Total cash as at 01 October 2024</b>		<u>34,010</u>	<u>37,063</u>
<b>Total cash as at 30 September 2025</b>		<u>33,685</u>	<u>34,010</u>

The notes on pages 14 to 19 form an integral part of these accounts.

# Chain Lane Community Centre Limited

## Notes to the accounts

### for the year ended 30 September 2025

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#### 1 Basis of preparation

These accounts (financial statements) have been prepared under the historical cost convention,

- 1.1 with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) The Companies Act 2006
- (c) The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102

(d) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2019)

- 1.2 The charity meets the definition of a public benefit entity as defined by FRS 102

- 1.3 The trustees consider that there are not material uncertainties about the charity's ability to continue as a going concern.

#### 2 Accounting Policies

##### 2.1 Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7a.

##### 2.2 Income

- (a) Income is recognised and included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability.
- (b) Where income has related expenditure (e.g. playscheme), the income and related expenditure are reported gross in the SOFA.
- (c) Bank interest is recognised when credited to the account.
- (d) Gift Aid, where appropriate, is recognised in the same accounting period as the donation to which it relates.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.

##### 2.3 Expenditure and liabilities

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- (d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

# **Chain Lane Community Centre Limited**

## **Notes to the accounts**

**for the year ended 30 September 2025**

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### **2.4 Tangible Fixed Assets**

(a) Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or, if gifted, at their value on receipt.

Rates of depreciation

Building Improvements: 20% straight line basis to nil

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

### **2.5 Debtors**

(a) Debtors are recognised at the settlement amount due.

(b) Prepayments are valued at the amount prepaid.

### **2.6 Cash**

(a) Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

### **2.7 Creditors**

(a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

(b) Accrued charges are normally valued at their settlement amount.

### **2.8 Taxation**

The charity is not liable to income tax or capital gains tax on its charitable activities.

## **3 Transactions with trustees and related parties**

No trustees received any remuneration or expenses during the accounting period.

Owing to the nature of the charity's activities and the composition of the board of trustees (being drawn from local statutory and voluntary organisation), it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions in which a trustee may have an interest are conducted at arm's length and in accordance with the charity's financial regulations and expenditure procedures. No transactions were identified which should be disclosed under FRS 102.



# Chain Lane Community Centre Limited

## Notes to the accounts

for the year ended 30 September 2025

### 4 Income from donations

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Friendship Bench	915	-	915	2,500
	<u>915</u>	<u>-</u>	<u>915</u>	<u>2,500</u>

### 5 Income from charitable activities

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
The Rotary Club St Helens	-	-	-	1500
Ward Grant	-	1,819	1,819	-
City Health Care Partnership Foundation	-	500	500	-
Skelton Charity	-	23	23	1,232
	<u>-</u>	<u>2,342</u>	<u>2,342</u>	<u>2,732</u>

### 6 Other Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Room hire charges	24,867	-	24,867	20,816
Other incoming resources	510	-	510	399
	<u>25,377</u>	<u>-</u>	<u>25,377</u>	<u>21,215</u>

# Chain Lane Community Centre Limited

## Notes to the accounts

### for the year ended 30 September 2025

#### 7 Expenditure of charitable activities

	2025 Unrestricted funds	2025 Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
<b><u>Direct Costs</u></b>				
Water	722	-	722	666
Gas	3,719	-	3,719	2,977
Electricity	3,720	-	3,720	3,461
Cleaning	6,840	-	6,840	6,840
Maintenance / Repairs	4,758	-	4,758	7,368
VCA Membership	10	-	10	10
TV Licence	170	-	170	159
PPL Licence	500	-	500	555
ICO	47	-	47	35
Insurance	649	-	649	583
Rentokil Initial	650	-	650	591
Waste Collection	662	-	662	-
Electrical Testing	191	-	191	260
Fire	793	-	793	827
Security	1,553	-	1,553	1,392
Internet / Phone	574	-	574	683
Other	125	-	125	3,086
Project Costs	286	3,621	3,907	-
Governance Costs	(8) 203	-	203	103
<b>Total resources expended</b>	<b>26,172</b>	<b>3,621</b>	<b>29,793</b>	<b>29,596</b>

# Chain Lane Community Centre Limited

## Notes to the accounts

for the year ended 30 September 2025

### 7a Movements in funds

	As at 30/09/2024	Incoming Resources	Outgoing Resources	Transfers	As at 30/09/2025
<b>Unrestricted funds</b>	£	£	£	£	£
General funds	31,207	27,126	26,172	-	32,161
<b>Restricted funds</b>					
Ward Grant	-	1,819	295	-	1,524
CHCP Fdtn	-	500	500	-	-
Skelton Charity & Friendship	2,803	23	2,826	-	-
	<u>2,803</u>	<u>2,342</u>	<u>3,621</u>	<u>-</u>	<u>1,524</u>
<b>Total funds</b>	<b>34,010</b>	<b>29,468</b>	<b>29,793</b>	<b>-</b>	<b>33,685</b>

### 8 Governance Costs

	2025	2024
	£	£
Independent Examiners' fee	135	90
Annual Return Fee	68	13
	<u>203</u>	<u>103</u>

### 9 Debtors and prepayments

	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

### 10 Cash at bank and in hand

	£	£
Current Account	6,433	3,592
High Interest Account	20,001	20,001
Business Reserve account	7,251	10,417
	<u>33,685</u>	<u>34,010</u>

### 11 Creditors and accruals

	£	£
Creditors	-	-
Accruals	-	-
	<u>-</u>	<u>-</u>

# Chain Lane Community Centre Limited

## Notes to the accounts

for the year ended 30 September 2025

### 12 Comparative income and expenditure by fund type

	Unrestricted Funds		Restricted Funds	
	2025	2024	2025	2024
	£	£	£	£
<b>Income from:</b>				
Income from donations	915	-	-	-
Income from charitable activities	-	1,500	2,342	3,732
Other incoming resources	25,377	21,215	-	-
Bank interest	834	96	-	-
<b>Total incoming resources</b>	<b>27,126</b>	<b>22,811</b>	<b>2,342</b>	<b>3,732</b>
<b>Expenditure on:</b>				
Charitable activities	26,172	28,667	3,621	929
<b>Net incoming / (outgoing) resources</b>	<b>954</b>	<b>(5,856)</b>	<b>(1,279)</b>	<b>2,803</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>954</b>	<b>(5,856)</b>	<b>(1,279)</b>	<b>2,803</b>
<b>Reconciliation of funds</b>				
<b>Total funds as at 01 October 2024</b>	<b>31,207</b>	<b>37,063</b>	<b>2,803</b>	<b>-</b>
<b>Total funds as at 30 September 2025</b>	<b>(7a) 32,161</b>	<b>31,207</b>	<b>1,524</b>	<b>2,803</b>