

**Audlem and District Community Action**  
**A Charity and a Company Limited by Guarantee**

**Trustees' Report and Financial Statements**

**For the year ended**

**31<sup>st</sup> March 2025**

# **Audlem and District Community Action**

## **Annual Report & Accounts 2025**

This 14<sup>th</sup> Annual Report of the Trustees includes the financial statements for the year ended 31st March 2025. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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# **Audlem and District Community Action**

## **Trustees Report for the year ended 31<sup>st</sup> March 2025**

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31<sup>st</sup> March 2025.

### **Reference and administrative information**

Trustees (also Directors)

F M Christie

C Knibbs  
K Fedouloff  
G Clarke

S Hodgkins  
G Cliffe

Secretary

K Fedouloff

Registered Charity Number

1144074

Company Registration Number

07547410  
Registered in England & Wales

Registered Office

Burr Cleft Barn  
9 Wilkesley Croft  
Heywood Lane  
Wilkesley  
Whitchurch SY13 4DA

Accountants

Bradshaws Limited  
Charter Court  
2 Well House Barns  
Chester Road, Bretton  
Chester CH4 0DH

Business Address

Burr Cleft Barn  
9 Wilkesley Croft  
Heywood Lane  
Wilkesley  
Whitchurch SY13 4DA

Bankers:

The Co-Operative Bank  
PO Box 250  
Business Direct  
Skelmersdale  
England WN8 6WT

# **Audlem and District Community Action**

## **Trustees Report for the year ended 31<sup>st</sup> March 2025 (cont'd)**

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

#### **Governing Document**

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1<sup>st</sup> March 2011.

#### **Statement of trustees' responsibilities**

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

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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- 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 the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

#### **Recruitment and Training of Trustees**

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

# **Audlem and District Community Action**

## **Trustees Report for the year ended 31<sup>st</sup> March 2025 (cont'd)**

### **Organisational Management**

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

### **Risk Management**

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

## **Objectives and Activities**

### **Charitable Objects**

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

# **Audlem and District Community Action**

## **Trustees Report for the year ended 31<sup>st</sup> March 2025 (cont'd)**

### **Charitable Objects (Continued)**

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, 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 a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

### **Aims and intended impact**

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

### **Statement of Public Benefit**

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

# **Audlem & District Community Action (ADCA)**

## **Trustees' Annual Report**

**For the year ended 30 September 2025**

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### **1. Reference and Administrative Details**

**Charity name:** Audlem & District Community Action (ADCA)

**Charity number:** 1144074

**Company number:** 07547410

**Legal form:** Company limited by guarantee and registered charity

**Area of operation:** Audlem and surrounding rural areas of South Cheshire

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### **2. Structure, Governance and Management**

ADCA is governed by a Board of Trustees who are also directors for the purposes of company law. Trustees meet bi-monthly and are responsible for strategy, safeguarding, financial oversight and compliance.

During the year, the charity experienced significant leadership change following the resignation of the long-standing Chair due to ill health and the departure of two senior staff members. Trustees responded by appointing a new Chair, recruiting additional Trustees and appointing a new General Manager. Governance and operational arrangements were strengthened, resulting in improved stability and resilience by year end

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### **3. Objectives and Activities**

#### **Charitable Purpose**

ADCA exists to reduce social isolation, improve wellbeing and support independent living for older and vulnerable people and their carers in rural South Cheshire.

#### **Principal Activities**

During 2024/25 ADCA delivered:

- Coffee clubs and lunch clubs across multiple rural venues
- A weekly Dementia & Carers' Group
- A carers' peer-support group
- One-to-one support and home visits

- Volunteer-led medical transport and prescription collection
- Gentle physical activity and social groups
- Partnership activity with Overwater Wheelyboat Services, Broad Lane Coffee Club and The Wingate Centre

Activities were delivered from Audlem Public Hall Annexe and other community venues across the locality

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#### 4. Achievements and Performance

2024/25 marked the final year of a three-year National Lottery Reaching Communities grant.

Across the programme, the partnership exceeded its original target of supporting 500 people, reaching hundreds of older people, carers and volunteers across rural South Cheshire.

During the year ADCA:

- Supported **231 registered members and carers**
- Delivered **193 average member attendances** across clubs
- Provided **47 medical transport trips**
- Maintained home-based support despite staffing challenges
- Engaged **41 volunteers**, contributing **7,269 volunteer hours**

Demand continued to increase, with service users presenting with higher levels of frailty, dementia and complex need. Dementia and carer support remained a core strength of delivery

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#### 5. Public Benefit

The Trustees confirm they have had due regard to Charity Commission guidance on public benefit.

ADCA's activities provide clear public benefit by reducing loneliness, supporting wellbeing, maintaining independence and preventing escalation to crisis for older people and carers living in isolated rural communities. Feedback and monitoring evidence high satisfaction and positive wellbeing outcomes

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## 6. Financial Review

The year was financially challenging due to leadership transition, staffing pressures and rising costs. Trustees took steps to improve financial controls, introduce more robust budgeting and reduce ongoing costs.

The reserves policy aims to maintain 6–9 months of fixed costs. Reserves fell below this level during the year; however, efficiencies introduced and new funding secured provide confidence in future financial sustainability

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## 7. Risk Management

Trustees maintain a risk register which is reviewed quarterly. Key risks during the year related to leadership capacity, volunteer recruitment and financial sustainability.

Mitigating actions were implemented, and no unresolved safeguarding or compliance issues were identified during the year

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## 8. Plans for Future Periods

In 2025 ADCA was **awarded a new five-year National Lottery Reaching Communities grant**, providing long-term funding stability.

This funding supports delivery of ADCA's **2025–2030 Business Plan**, which focuses on:

- Consolidating and strengthening existing clubs and dementia support
- Increasing participation and multiple weekly attendances
- Developing volunteers and improving impact measurement
- Strengthening partnerships and diversifying income streams

Trustees are confident the charity is well-positioned to build on its achievements and deliver sustainable impact over the next five years

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# **Audlem and District Community Action**

## **Trustees Report for the year ended 31<sup>st</sup> March 2025 (cont'd)**

### **Financial Review**

#### **Incoming resources**

During the year the charity received income of £xxx (2024: £31,791). There was restricted income during the year of £xxx (2024: £58,598). A significant proportion of this income came from grants to help to support our work. During the year we were awarded a continuing National Lottery Reaching Communities Grant of £xxx. This is to be shared with other local Charities. During the year we also received a grant totalling £xxx from the Cooperative Group. The Medical Transport Service showed income of £xxx (2024: £920).

The various other forms of income in the year were donations £xxx (2024: £8,468) and other fundraising £1,746 (2024: £1,746). Income from the Day and Coffee clubs totalled £xxx (2024: £16,751)

#### **Resources expended**

The expenditure in the year totaled £xxx (2024: £105,732) of which the majority, £xxx (2024: £54,040) was spent on salaries. The charity had six employees during the year. There was restricted expenditure in the year of £xxx (2024: £50,249) of which related to the shared National Lottery Reaching Communities Grant, Nantwich Thursday Club and the Comfort Fund.

#### **Reserves Policy**

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st March 2025 of £xxx (2024: £25,189) were £10,811 below the agreed level.

#### **Investment Policy**

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

### **Reporting Accountants**

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

### **Bankers**

The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

### **Declaration**

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on xxx
- have authorised me to sign it on their behalf

Gary Cliffe  
**Chairman**

# Audlem and District Community Action

## Statement of Financial Activities

(including income expenditure account)  
for the year ended 31<sup>st</sup> March 2025

		2025			2024		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Income:</b>							
Incoming resources:							
Charitable Activities	3	52,531	73,086	125,617	31,791	58,598	90,389
Investments	4	684	-	684	386	-	386
<b>Total</b>		<u>53,215</u>	<u>73,086</u>	<u>126,301</u>	<u>32,177</u>	<u>58,598</u>	<u>90,775</u>
<b>Expenditure on:</b>							
Charitable activities	5	56,107	82,979	139,086	55,483	50,249	105,732
<b>Total</b>		<u>56,107</u>	<u>82,979</u>	<u>139,086</u>	<u>55,483</u>	<u>50,249</u>	<u>105,732</u>
<b>Net income / (expenditure)</b>		<u>(2,892)</u>	<u>(9,893)</u>	<u>(12,785)</u>	<u>(23,306)</u>	<u>8,349</u>	<u>(14,957)</u>
<b>Reconciliation of funds</b>							
Total funds brought forward		7,779	26,683	34,462	31,085	18,334	49,419
Total funds carried forward		<u>4,887</u>	<u>16,790</u>	<u>21,677</u>	<u>7,779</u>	<u>26,683</u>	<u>34,462</u>

# Audlem and District Community Action

## Balance Sheet

As at 31<sup>st</sup> March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	9	90	447
<b>Current assets</b>			
Debtors	10	414	412
Cash at bank and in hand	11	28,660	35,009
		<u>29,074</u>	<u>35,421</u>
<b>Creditors falling due within one year</b>	12	7,487	1,406
		<u>7,487</u>	<u>1,406</u>
<b>Net current assets</b>		21,587	34,015
<b>Net assets</b>		<u>21,677</u>	<u>34,462</u>
<b>The funds of the Charity</b>			
Unrestricted income funds	13	4,887	7,779
Restricted funds	14	16,790	26,683
<b>Total Charity funds</b>		<u>21,677</u>	<u>34,462</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

# **Audlem and District Community Action**

## **Balance sheet (cont'd)**

**for the year ended 31<sup>st</sup> March 2025**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31<sup>st</sup> March 2025 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on xxx and signed on its behalf by

G Cliffe  
**Trustee**

**Company Registration Number: 07547410**

# Audlem and District Community Action

## Notes to the Financial Statements

for the year ended 31<sup>st</sup> March 2025

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

#### Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

#### 1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

#### 1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### 1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

#### 1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2025

### 1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

### 2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2025			2024		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
<b>3 Income from Charitable activities</b>						
Grants received	12,200	-	12,200	1,631	-	1,631
National Lottery Reaching Communities	-	60,322	60,322	1,905	57,675	59,580
Day Clubs	21,466	-	21,466	14,865	-	14,865
Coffee Club	2,430	-	2,430	1,886	-	1,886
Befriending	500	-	500	370	-	370
Medical Transport Service	901	-	901	920	-	920
Comfort Fund	-	764	764	-	923	923
Donations	9,457	-	9,457	8,468	-	8,468
Other Fundraising	5,577	-	5,577	1,746	-	1,746
Other Income	-	-	-	-	-	-
	<u>52,531</u>	<u>73,086</u>	<u>125,617</u>	<u>31,791</u>	<u>58,598</u>	<u>90,389</u>
<b>4 Investment income</b>						
Bank interest	<u>684</u>	<u>-</u>	<u>684</u>	<u>386</u>	<u>-</u>	<u>386</u>



# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2025

2025				2024		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
<b>5 Cost of charitable activities</b>						
Salaries	26,002	47,295	73,297	34,761	19,289	54,050
National Lottery Reaching Communities: Shared	-	15,355	15,355	-	15,240	15,240
Cheshire East Expenses	-	7,758	7,758	-	5,100	5,100
Employers Pension contribution	1,925	-	1,925	1,171	-	1,171
Food costs	10,291	4,500	14,791	5,382	3,472	8,854
Medical Transport Service	290	250	540	-	280	280
Insurance	-	412	412	-	410	410
Rent	3,520	2,200	5,720	4,345	2,315	6,660
Administration	2,294	2,231	4,525	-	1,543	1,543
DBS checks	211	-	211	448	-	448
Comfort Fund Expenses	-	120	120	-	648	648
Training	-	24	24	1,065	-	1,065
Fundraising Costs	1,483	200	1,683	-	795	795
Befriending	343	-	343	281	-	281
Carers	2,449	-	2,449	37	1,157	1,194
Day Club Others	3,227	-	3,227	878	-	878
Transport Day Club	729	-	729	125	-	125
Activities & equipment	1,709	-	1,709	3,933	-	3,933
Independent examiner's fee	-	734	734	600	-	600
Depreciation	357	-	357	730	-	730
Competition Prizes	-	-	-	-	-	-
Computer costs	1,067	1,700	2,767	462	-	462
Other expenditure	211	200	411	1,265	-	1,265
	<u>56,107</u>	<u>82,979</u>	<u>139,086</u>	<u>55,483</u>	<u>50,249</u>	<u>105,732</u>

## 6 Staff numbers and costs

xx (2024: Six) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £xxx (2024: £12,204 No employee of the charity received emoluments of more than £60,000 (2024: none).

Staff costs	2025 £	2024 £
Wages	72,374	54,050
Pension	1,925	1,171
	<u>74,299</u>	<u>55,221</u>

# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2025

### 7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

### 8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

### 9 Tangible fixed assets

	<b>Fixtures, Fittings and Equipment</b>	<b>Total 2024</b>
<b>Cost</b>	<b>£</b>	<b>£</b>
<b>At 1<sup>st</sup> April 2024</b>	4,006	4,006
Additions during the period	-	-
At 31 <sup>st</sup> March 2024	<u>4,006</u>	<u>4,006</u>
<b>Depreciation</b>		
At 1st April 2024	3,559	3,559
Charge for the period	357	357
At 31 <sup>st</sup> March 2025	<u>3,916</u>	<u>3,916</u>
<b>Net book value</b>		
At 31 <sup>st</sup> March 2025	<u>90</u>	<u>90</u>
At 31 <sup>st</sup> March 2024	<u>447</u>	<u>447</u>
	<b>Total 2025</b>	<b>Total 2024</b>
<b>10 Debtors</b>	<b>£</b>	<b>£</b>
Other Debtors	-	-
Prepayments	414	412
	<u>414</u>	<u>412</u>
	<b>Total 2025</b>	<b>Total 2024</b>
<b>11 Cash at bank and in hand</b>	<b>£</b>	<b>£</b>
Bank accounts	<u>28,660</u>	<u>35,009</u>

# Audlem and District Community Action

## Notes to the Financial Statements (cont'd)

for the year ended 31<sup>st</sup> March 2025

	Total 2025	Total 2024
	£	£
<b>12 Creditors</b>		
Accruals	500	500
Social Security Costs	-	-
Other Creditors	6,000	-
Pension	987	906
Wages	-	-
	<u>7,487</u>	<u>1,406</u>

13 Analysis of net assets between funds	General fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 <sup>st</sup> March 2025				
Are represented by:				
Fixed Assets	-	-	-	-
Current assets	-	-	-	-
<b>Less: Current liabilities</b>	(-)	-	-	(-)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

14 Restricted funds	Opening Balance £	Net Incoming Resources £	Transfers £	Closing Balance £
Comfort fund	-	-	-	-
Cheshire East Health	-	-	-	-
Wellbeing Grant	-	(-)	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

## 16 Control

The Charity is under the control of the Trustees.

# **Audlem and District Community Action**

## **Notes to the Financial Statements (cont'd)**

for the year ended 31<sup>st</sup> March 2025

### **17 Company limited by guarantee**

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

### **18. Financial Instrument**

The Charity has financed their working capital requirement through its own fund raising activity during the year and historic Revenue Reserves. Under Section 11 of FRS 102 this will be the present value of the cash holding.