



Community
Circles

Community Circles creates
opportunities for people to come
together to have better and more
connected lives

**End of year report
and accounts
December 2025**

Reference and Administrative Information

Charity Registration Number: 1163149

Registered Address: 1 Church View, Knutsford WA16 6DQ

Trustees

- Helen Sanderson MBE
- Michelle Livesley (Secretary)
- Emily McArdle (Chair)
- Ben Rosamond

Independent Examiner

James Wheelan FCCA
James Wheelan Accountancy
Minshull House, 67 Wellington Road North
Stockport SK4 2LP

Structure, Governance and Management

Community Circles is constituted as a body corporate under part 11 of the Charities Act 2011. The board of Trustees meet monthly to ensure we are working towards our charitable purpose and following through on our strategic objectives. Community Circles operates as a self-managed team to support our strategic objectives and operations.

Objectives and Activities

The purpose of Community Circles is to create opportunities for people to come together to have better and more connected lives.

To promote social inclusion for the public benefit by preventing people 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 a crime or as an offender rehabilitating into society).

Achievements and Performance

Overview

In 2025, the charity continued its mission through two complementary strands of activity: the Rhosneigr Music Festival and the development of a new social enterprise initiative through gin production and sales.

Rhosneigr Music Festival

The Rhosneigr Music Festival was a two-day community event designed to promote musical education and performance opportunities for young people and the wider local community. The festival combined structured learning, public performances and community engagement activities across several village venues. Its purpose was to strengthen local arts provision, create accessible routes into music for young people, and support local businesses through partnership working. A core element of the programme was a six-week music course for eight young people, which led to several live performances during the festival. The course focused on developing practical skills in contemporary music, songwriting and performance, with approximately 80% of the content delivered through hands-on music-making. Participants were supported by experienced professional musicians. The two-day festival featured a mixture of original music and cover performances, delivered by young participants, local musicians and invited bands. Events took place across several community venues, including the Church, Starvation, Blue Olive, Y Morfa and Wills Bar. A central organising principle was to stagger performance times, allowing visitors to follow a walking tour between venues without conflicting events. This approach maximised attendance, encouraged movement around the village and supported local hospitality businesses. Community involvement was integral to the festival's design. The programme included a music-themed pub quiz and an Open Mic session. The festival used a co-funding model for live bands, with participating venues contributing 50% of the performance cost and Community Circles covering the remaining 50%. This approach reduced financial barriers for smaller venues while ensuring high-quality performances for audiences. The inclusion of established acts, such as Tequila Slammers, alongside emerging musicians broadened audience appeal and created an inclusive programme.

The charitable purpose of the festival centred on advancing education in music and the performing arts and promoting community cohesion through cultural activity. Public benefit was demonstrated through free access to performances, skills development for young people, increased cultural participation and economic support for local businesses during the event.

Overall, the Rhosneigr Music Festival became a valuable community asset, providing meaningful creative opportunities for young people while enriching the cultural life of the village. It has been requested that it continues into 2026.

Social Enterprise Development

During 2024-25, the charity invested in developing a gin-related social enterprise. This initiative involved product development, branding, packaging and initial sales, with revenues being reinvested to support the charity's core mission of social inclusion. The enterprise generated £2,816 in sales during the year and represents a sustainable income stream to support future charitable activities.

Financial Review

Summary

The attached receipts and payments accounts show the current state of the finances, which the Trustees consider to be acceptable. Total incoming resources were £2,816 (2024: £12,336) and total outgoing payments amounted to £11,754 (2024: £8,973). The net expenditure for the year was £8,938 (2024: net income £3,363).

Unrestricted funds carried forward amounted to £6,297 (2024: £15,235).

Commentary

The decrease in incoming resources reflects a transition year as the charity moved from grant-dependent funding to developing sustainable income through social enterprise. Sales income of £2,816 was generated through the gin initiative, representing the first year of this new revenue stream.

Total expenditure of £11,754 primarily comprised:

- Cost of goods and materials (£10,566) relating to gin production
- Professional fees (£491) for accountancy and consultancy support
- Computer and software costs (£957)
- Business insurance (£261)
- Other operational expenses (£479)

The expenditure reflects significant investment in product development, inventory and branding for the social enterprise, which is expected to generate increased returns in future years. The Trustees view this investment as essential to building a sustainable funding model that will reduce reliance on external grants.

Reserves Policy

In light of the main risks to the Charity, the Trustees have made a decision that the Charity should keep funds at a suitable level in order to meet its ongoing liabilities. The current reserve level of £6,297 provides adequate working capital for ongoing operations while the social enterprise develops.

Public Benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning the future activities of the Charity. These are shown above in the section 'Objectives and activities'.

The charity has delivered public benefit through:

- Providing free music education and performance opportunities to young people
- Creating community cohesion through cultural events
- Supporting local businesses through partnership working
- Developing sustainable income streams to ensure long-term delivery of charitable objectives

COMMUNITY CIRCLES

CHARITY REGISTERED NO. 1163149
RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts				
Donations, legacies and grants	-	-	-	12,336
Sales - Products	2,816	-	2,816	-
Total receipts	2,816	-	2,816	12,336
Payments				
Cost of Sales - Goods	5,578	-	5,578	-
Cost of Sales - Materials	4,738	-	4,738	-
Packaging Materials	250	-	250	-
Computer & Software	957	-	957	-
Accountancy Fees	300	-	300	-
Consultancy & Professional Fees	191	-	191	3,071
Business Insurance	261	-	261	255
Other expenses	479	-	479	5,647
Total payments	11,754	-	11,754	8,973
Net of receipts/(payments)	(8,938)	-	(8,938)	3,363
Transfers between funds	-	-	-	-
Cash funds brought forward at 1 April 2024	15,235	-	15,235	11,872
Cash funds carried forward at 31 March 2025	6,297	-	6,297	15,235

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
CASH FUNDS				
Bank Account	9,973	-	9,973	15,235
Total cash funds	9,973	-	9,973	15,235
ASSETS RETAINED FOR THE CHARITY'S OWN USE				
Office equipment and IT - Cost	44	-	44	-
Trade Debtors	218	-	218	-
Total fixed assets and debtors	262	-	262	-
LIABILITIES				
VAT Liability	280	-	280	-
VAT on Sales - Holding Account	29	-	29	-
Accruals	3,629	-	3,629	360
Total liabilities	3,938	-	3,938	360
Net assets	6,297	-	6,297	14,875

COMMUNITY CIRCLES

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparation: These accounts have been prepared on a receipts and payments basis in accordance with the Charities Act 2011.

Income recognition: Income is recognised when received. Sales income represents amounts received from gin sales during the year.

Expenditure recognition: Expenditure is recognised when paid. Cost of sales includes the cost of gin production, materials and packaging.

2. RELATED PARTY TRANSACTIONS

The Charity has transacted with related parties as follows:

Helen Sanderson Ltd, a company under the control of Dr H Sanderson (Chair and Trustee), provided support services to the charity during the year. Transactions with related parties were conducted at arm's length and in the charity's best interests.

Emily McArdle, a Trustee, made donations to the charity totalling £186 during the year.

3. CHANGE IN ACTIVITY

The year ended 31st March 2025 represents a transitional period for the charity. The organisation moved from grant-dependent funding to developing sustainable income through social enterprise activity, specifically gin production and sales. Initial investment in this enterprise resulted in net expenditure during the year, with the expectation of improved returns as the enterprise matures.

Approved by the Board of Trustees and signed on its behalf:

E.R.V. McArdle

Mrs E McArdle - Chair

19/12/2025