

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2024  
for  
Helsby Community Association

KPD Business Services Limited  
The Old Shippon  
Bradley  
Frodsham  
Cheshire  
WA6 7EP

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for the Year Ended 30 September 2024

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The trustees present their report with the financial statements of the charity for the year ended 30 September 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**

### **Objectives, aims and purpose**

The main purpose of the Charity is the operation and management of Helsby Community Centre for the benefit of the residents of Helsby and the surrounding area. The Community Centre is let to a range of voluntary groups and providers of leisure activities who contribute to the community's wellbeing.

### **Public benefit**

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

a. The Community Centre continues to be used extensively by a range of organisations who provide community activities and there are also a number of occasional uses for events as diverse as family parties and as a polling station in local and national elections.

b. Usage of the Community Centre remains at a high level and at times is close to capacity. This has allowed the trustees to keep hire charges at levels that compare favourably with those charged by comparable venues

## **FINANCIAL REVIEW**

The Charity is funded by charges to users. Receipts for the year were £19,955 and payments were £14,558, leaving a surplus of £5,397. When added to the balances brought forward, the resulting surplus at the end of the year was £35,632. Apart from the bank balances, the Charity has no material assets.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is a Charitable Incorporated Organisation operating under a constitution registered with the charity commission.

### **Charity constitution**

The trustees are supported by a management committee whose members are appointed by the principal users of the Community Centre.

### **Recruitment and appointment of new trustees**

New trustees are selected for appointment by the trustee board. In selecting individuals for appointment as charity trustees, the Charity's trustees have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1198635

### **Principal address**

Lower Robin Hood Lane  
Helsby  
Frodsham  
Cheshire  
WA6 0BA

### **Trustees**

Ms S D Batty  
P Connor  
Ms K M Moss

Helsby Community Association

Report of the Trustees  
for the Year Ended 30 September 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mrs Kathryn Davies - FCA DChA  
KPD Business Services Limited  
The Old Shippon  
Bradley  
Frodsham  
Cheshire  
WA6 7EP

Approved by order of the board of trustees on 22 November 2024 and signed on its behalf by:

Ms K M Moss - Trustee

A handwritten signature in black ink, appearing to read "K. Mary Moss". The signature is written in a cursive style with a large initial 'K'.

**Independent examiner's report to the trustees of Helsby Community Association**

I report to the charity trustees on my examination of the accounts of Helsby Community Association (the Trust) for the year ended 30 September 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mrs Kathryn Davies - FCA DChA  
The Institute of Chartered Accountants in England and Wales

KPD Business Services Limited  
The Old Shippon  
Bradley  
Frodsham  
Cheshire  
WA6 7EP

22 November 2024

Helsby Community Association

Statement of Financial Activities  
for the Year Ended 30 September 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		95	97
<b>Charitable activities</b>			
Community centre activities		19,030	15,271
Investment income	2	830	89
<b>Total</b>		<u>19,955</u>	<u>15,457</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community centre activities		<u>14,558</u>	<u>14,107</u>
<b>NET INCOME</b>		5,397	1,350
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		30,235	28,885
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>35,632</u></u>	<u><u>30,235</u></u>

The notes form part of these financial statements

Helsby Community Association

Balance Sheet  
30 September 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	102	102
Cash at bank and in hand		35,930	30,533
		<u>36,032</u>	<u>30,635</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(400)	(400)
		<u>35,632</u>	<u>30,235</u>
<b>NET CURRENT ASSETS</b>			
		<u>35,632</u>	<u>30,235</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		35,632	30,235
		<u>35,632</u>	<u>30,235</u>
<b>NET ASSETS</b>			
		<u>35,632</u>	<u>30,235</u>
<b>FUNDS</b>	7		
Unrestricted funds		35,632	30,235
		<u>35,632</u>	<u>30,235</u>
<b>TOTAL FUNDS</b>			
		<u>35,632</u>	<u>30,235</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 November 2024 and were signed on its behalf by:



S D Batty - Trustee



P Connor - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>830</u>	<u>89</u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.



**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**Unrestricted  
fund  
£**INCOME AND ENDOWMENTS FROM**

Donations and legacies

97

**Charitable activities**

Community centre activities

15,271

Investment income

89

**Total**15,457**EXPENDITURE ON****Charitable activities**

Community centre activities

14,107**NET INCOME**

1,350

**RECONCILIATION OF FUNDS**

Total funds brought forward

28,885

**TOTAL FUNDS CARRIED FORWARD**30,235**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**2024  
£2023  
£

Trade debtors

102102**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**2024  
£2023  
£

Other creditors

400400**7. MOVEMENT IN FUNDS**

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	30,235	5,397	35,632
<b>TOTAL FUNDS</b>	<u>30,235</u>	<u>5,397</u>	<u>35,632</u>

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,955	(14,558)	5,397
<b>TOTAL FUNDS</b>	<u>19,955</u>	<u>(14,558)</u>	<u>5,397</u>

**Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	28,885	1,350	30,235
<b>TOTAL FUNDS</b>	<u>28,885</u>	<u>1,350</u>	<u>30,235</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,457	(14,107)	1,350
<b>TOTAL FUNDS</b>	<u>15,457</u>	<u>(14,107)</u>	<u>1,350</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	28,885	6,747	35,632
<b>TOTAL FUNDS</b>	<u>28,885</u>	<u>6,747</u>	<u>35,632</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

7. 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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,412	(28,665)	6,747
<b>TOTAL FUNDS</b>	<u>35,412</u>	<u>(28,665)</u>	<u>6,747</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

Helsby Community Association

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Subscriptions	95	97
<b>Investment income</b>		
Deposit account interest	830	89
<b>Charitable activities</b>		
Hire Charge	17,496	14,570
Refund of expenses by council	1,534	701
	<hr/>	<hr/>
	19,030	15,271
<b>Total incoming resources</b>	<hr/>	<hr/>
	19,955	15,457
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	9,450	9,177
Rates and water	407	432
Light and heat	3,201	3,282
Sundries	109	115
Repairs and renewals	447	51
Cleaning and windows	485	519
Association event fees	57	131
Accountancy fees	400	400
Postage and stationery	2	-
	<hr/>	<hr/>
	14,558	14,107
<b>Total resources expended</b>	<hr/>	<hr/>
	14,558	14,107
<b>Net income</b>	<hr/>	<hr/>
	5,397	1,350