



Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: Alsager Institute

Charity registration number: 520002

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The trust deed of Alsager Institute explains that the purpose of the charity is:</p> <p><i>"To maintain the Institute for the purpose of physical and mental training and recreation and social and intellectual development for the benefit of the towns People of Alsager."</i></p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The main activities of Alsager Institute to deliver the purposes of the Charity are the provision of facilities: the hire of rooms and a bowling green.</p> <p>During the 2022-23 the following activities took place:</p> <p>Education / Training provided to young adults with additional needs.</p> <p>Dance classes provided to children.</p> <p>Before and after school provision by a third party hirer.</p> <p>Casual room hire for community theatre group.</p> <p>Casual room hire for youth Jujitsu lessons.</p> <p>Recreational crown green bowls provided to the members of a registered charity.</p> <p>Ad hoc private events</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have been given sufficient information to understand the guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable – Alsager Institute does not make grant payments.
Policy on social investment including program related investment	Para 1.38	Not applicable – this does not form a material part of Alsager Institute’s charitable and investment activities.
Contribution made by volunteers	Para 1.38	Not applicable – Alsager Institute does not utilise volunteers.
Other		Not applicable – Alsager Institute does not utilise the services of volunteers.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>The charity provides a venue for room hire for the benefit of residents.</p> <p>One of the main hirers is a not for profit organisation who provide a safe environment for training and development for adults with learning difficulties. The organisation benefits from the central location of the charity's building to help the clients integrate into the local community by using shops, cafes, the library and public transport.</p> <p>The venue also hosts a business providing before and after school care provision, providing a service for the local schools and parents.</p> <p>The charity leases a bowling green and clubhouse to a local registered charity who provide crown green bowling 7 days a week during the playing season.</p> <p>The charity also provides a venue for children's dance and jujitsu classes.</p> <p>The charity gained a new regular hirer during the 2022-23 financial year which is a local amateur theatre group who make use of the facility for their rehearsals.</p> <p>Alsager Institute provides a low cost building available for hire for the community for a range of events, such as birthday parties, rehearsal space or training.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>The main activities of Alsager Institute to deliver the purposes of the Charity are the provision of facilities: the hire of rooms and a bowling green.</p> <p>During the 2022-23 financial year, the Charity continued to deliver its objectives with regular daytime and evening users of the rooms within the facility and the connected bowling green.</p>
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		<p>A requirement for some major repairs/upgrades were identified culminating in:</p> <ul style="list-style-type: none"> • New flooring to main corridor, male, female and disabled toilets. • Redecoration to main corridor, male, female and disabled toilets. • Repairs to bowlers toilets roof, including redecoration. • Compliance works – boiler repairs and investigative works
Performance of fundraising activities against objectives set	Para 1.41	<p>The charity needed to secure external grant funding in FY2022-23 to contribute towards its running costs and planned capital works.</p> <p>The charity was successful in obtaining funding by way of a grant from Alsager Town Council.</p>
Investment performance against objectives	Para 1.41	<p>The Charity's Reserves and Investment policy, approved 22 November 2022, states:</p> <p>Investment Objectives</p> <p>The two primary objectives of a prudent investment policy are:</p> <ol style="list-style-type: none"> 1. The security of reserves (protecting the capital sum from loss) 2. Liquidity (keeping the money readily available for expenditure when needed) <p>Once proper levels of security and liquidity are determined it will then be reasonable to consider a third objective, what level of yield can be obtained consistent with the first two objectives.</p> <p>Alsager Institute did not make any financial investments in FY2022-23 as the charity did not have a sufficient level of funds available to invest.—</p> <p>Therefore, there is nothing to report in terms of investment performance against investment objectives.</p>
Other		None

Financial Review

	SORP Reference	
Review of the charity's financial position at the end of the period	Para 1.21	<p>During the 2022-23 financial year, expenditure of £64,219 was incurred and income of £66,244 was generated giving a net surplus of £2,025 for the year.</p> <p>Income from charitable activities rose by £14,640 to £50,886 as demand for venue hire continued to recover following the COVID-19 pandemic.</p> <p>Alsager Town Council supported the charity with a grant of £15,358 towards capital development works and running costs.</p> <p>The Trustees approved a transfer of £8,000 into capital reserves to provide sufficient funding to complete the refurbishment of the toilets and corridor. An additional £2,818 was added to the capital reserve at year end in line with the approved reserves policy.</p> <p>A further £495 was approved to be classified as designated unrestricted income funds, earmarked to finance a VAT review that is being undertaken in FY2023-24.</p> <p>Despite the surplus generated from charitable activities in the year, the transfer of funds into capital reserves has led to the value of the general unrestricted income fund reducing from £24,312 to £19,131.</p> <p>The combined funds of the charity at the end of FY2022-23 were £231,471:</p> <ul style="list-style-type: none"> • £205,000 permanent endowment fund • £133 designated unrestricted funds, an earmarked reserve to finance H&S training which originated from un-spent budget from FY2020-21 (not from external grant funding) • £495 designated unrestricted funds, an earmarked reserve to finance a VAT review in FY2023-24 which originated from un-spent budget in FY2022-23 (not from external grant funding). • £6,711 designated unrestricted funds, earmarked as a capital reserve.

		<ul style="list-style-type: none"> £19,131 general unrestricted income fund.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Charities adopted the Reserve Investment policy, approved 22 November 2022, states:</p> <p>ALSAGER INSTITUTE RESERVES POLICY</p> <p>Unrestricted Funds - General Alsager Institute will maintain a general unrestricted fund (general reserve):</p> <ul style="list-style-type: none"> A sum approximately equal to 25% - 50% of its net revenue expenditure To provide a contingency due to the uncertainty over future income, to allow time to develop new sources of income or to cut back on related expenditure. <p>Unrestricted Funds - Designated</p> <p>Capital Reserves Alsager Institute will build a capital reserve to provide financing towards the Planned Maintenance Program for the time period (2016-2025).</p> <p>Earmarked Reserves Alsager Institute will establish earmarked reserves as appropriate.</p> <p>Restricted Funds - Income Alsager Institute will classify any external grant funding received that is provided for specific purposes or projects, as restricted income funds.</p> <p>Alsager Institute may approve the reclassification of restricted income funds into unrestricted funds once it has been established that they can be lawfully transferred. That would be subject to the terms imposed by the provider of the funding.</p> <p>The reclassification must be reported in accordance with the requirements of FRS102.</p> <p>Restricted Funds – Endowment (Capital):</p> <p>Permanent Alsager Institute holds a permanent restricted endowment fund in the way of the Institute land and buildings. As explained above, since the Charity presently has no power to convert the capital into income (without first seeking permission from the Charity Commission), it is classified as a permanent endowment fund. Any use of the property outside of the trusts in place could only lawfully occur if the Commission authorises this by way of a further Scheme. If that were to occur, the asset could be reclassified as an expendable restricted</p>

		endowment funds and the reclassification must be reported in accordance with the requirements of FRS102.
Amount of reserves held	Para 1.22	<p>The combined funds of the charity at the end of FY2022-23 were £231,471:</p> <ul style="list-style-type: none"> • £205,000 permanent endowment fund • £133 designated unrestricted funds, an earmarked reserve to finance H&S training in FY2021-22 which originated from un-spent budget from FY2020-21 (not from external grant funding) • £495 designated unrestricted funds, an earmarked reserve to finance a VAT review in FY2023-24 which originated from un-spent budget in FY2022-23 (not from external grant funding). • £6,711 designated unrestricted funds, earmarked as the capital reserve. • £19,132 general unrestricted income fund.
Reasons for holding zero reserves	Para 1.22	Not applicable – Alsager Institute has reserves.
Details of fund materially in deficit	Para 1.24	<p>Alsager Institute holds a level of general reserve which is within the level as determined by the approved reserves policy.</p> <p>Alsager Institute holds £6,711 in its capital reserve which is thought to be an inadequate level to finance buildings maintenance costs in the near future. This is identified in the FY2023-24 budget with the requirement to secure external grant funding to contribute towards costs, in conjunction with the charity's own capital reserves.</p>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>There are no uncertainties about the charity continuing as a going concern at present.</p> <p>Alsager Institute signed a licence to occupy with a business offering adult social care which requires 6 months' notice to be provided by either party to terminate.</p> <p>At the point of the report being approved, the licence to occupy is ongoing with no notice being served, and no knowledge of an intent to do so by either party.</p> <p>Alsager Institute signed a licence agreement with a before and after school provider in</p>

		<p>November 2021 giving a regular income to the Institute. 6 months' notice is required to surrender the licence.</p> <p>Alsager Institute Bowling Club continues to utilise the Alsager Institute bowling green and there are a number of regular hirers utilising the facilities of the Alsager Institute building.</p> <p>Hirers of the building do so on short to medium term contracts and the risk of loss of a hirer is always a risk faced by the charity.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP Reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>Income from hirers.</p> <p>External grant funding – which has historically been sourced primarily from Alsager Town Council and on occasion by other organisations.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<p>The Charity's Reserves and Investment policy, approved 22 November 2022, states:</p> <p>Scope of investment powers As an unincorporated charity, Alsager Institute has a 'general power of investment' which allows trustees to invest the charity's funds in any asset that is specifically intended to maintain and increase its value and/or produce a financial return.</p> <p>Investment Objectives The two primary objectives of a prudent investment policy are:</p> <ol style="list-style-type: none"> 3. The <u>security of reserves (protecting the capital sum from loss)</u> 4. Liquidity (keeping the money readily available for expenditure when needed) <p>Once proper levels of security and liquidity are determined it will then be reasonable to consider a third objective, what level of yield can be obtained consistent with the first two objectives.</p> <p>Investment Priorities Alsager Institute's investment priorities therefore are:</p> <ul style="list-style-type: none"> • the security of its reserves, and

		<ul style="list-style-type: none"> • the adequate liquidity of its investments, and • the return (yield) on investment – Alsager Institute will aim to achieve the optimum return on its investments commensurate with proper levels of security and liquidity. <p>All investments will be made in sterling. All investments of money under the control of the Alsager Institute shall be in the name of the Alsager Institute.</p> <p>Alsager Institute takes a cautious approach to risk. Investments should be relatively risk free as the charity needs certainty over future available funding.</p> <p>In order to diversify an investment portfolio which will mainly be invested in cash, investments with any one financial institution will be capped at the deposit limit covered by the Financial Services Compensation Scheme. Investments will be placed with a range of approved financial institutions to ensure maximum recovery should any institution collapse.</p> <p>Alsager Institute will only invest in institutions of high credit quality – based on information from approved credit rating agencies (Moody's Investors Service Ltd, Fitch Ratings Ltd or Standard and Poor's). High credit quality is defined as a body or investment scheme with an 'A' or P1 rating.</p> <p>The risk of loss on investments will be monitored by review of credit ratings on a quarterly basis. Alsager Institute will assess the risk of loss before entering into, and whilst holding, an investment.</p> <p>Non Specified Investments These have greater potential risk, such as investment in stocks and shares, and Alsager Institute will <u>not</u> participate in such investments, which are considered not to offer the level of security and liquidity needed.</p> <p>Long-term Investments Alsager Institute may consider a 2 or 3 year Bond being entered into in the future if the investment rate was attractive and the trustees were confident, after having performed an assessment, that funds could be committed for that period of time.</p> <p>Automatic Balance Sweeping Alsager Institute will invest through its bank where appropriate by a series of linked accounts which allow transfer of money not</p>
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		<p>immediately required to successfully higher interest investment.</p> <p>The Charities Liquidity Needs Alsager Institute will determine the maximum period for which funds may prudently be invested, so as not to compromise liquidity. This assessment will be connected to spending plans in the short to medium term, including financing required for the PMP.</p> <p>The policy quotes the recommendations of charity commission guidance 14 – charities and investments matters, regarding giving consideration to the environmental and social impact of the companies invested in. However, the investment objectives and priorities do not include environment and social factors, and this can be included in the future, if the Trustees deem it to be appropriate.</p>
A description of the principal risks facing the charity	Para 1.46	<p>The principle risk facing the charity is from loss of income from use of the venue.</p> <p>Hirers of the building do so on short to medium term contracts and the risk of loss of a hirer is always a risk.</p> <p>A further risk of major work on the fabric of the building arising from building inspections or emergency repair or maintenance requirements. The charity currently has low reserves set aside for such work although applies for grant funding when applicable.</p> <p>The charity does not have a medium term business plan in place and this presents a risk to the charity of lack of direction in achieving operational objectives.</p>
Other		Not applicable.

Structure, Governance and Management

Description of charity's trusts:	SORP Reference	
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Charitable unincorporated organisation
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The elected members of Alsager Town Council form the trust as part of their role as a Town Councillor.</p> <p>The members of the Alsager Institute Management Committee are appointed annually at the Council's annual meeting each May.</p> <p>The members of the Management Committee for the 2022-23 year were appointed at the Charities Annual General Meeting held on 17 May 2022.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<p>The trustees were provided with the Charity Commission guidance 'Charity Trustee Welcome Pack'.</p> <p>Trustee training was provided by Cheshire Voluntary Service (CVS) in June 2019, a local organisation the Institute is a member of for all trustees in place until May 2023.</p>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Alsager Institute is a standalone charity: it is not part of a larger group, nor does it have any subsidiaries.
Relationship with any related parties	Para 1.51	Alsager Town Council is the Corporate Trustee of the Institute.
Other		Not applicable.

Reference and Administrative details

Charity name	Village Institute
Other name the charity uses	Alsager Institute
Registered charity number	520002/1 (scheme number 125,029)
Charity's principal address	Green Drive Alsager Cheshire ST7 2EQ

Names of the charity trustees who manage the charity (SORP reference 1.27)

SORP Reference 1.27 states - the names of all those who were the charity's trustees on the date that the report was approved or who served as a trustee in the reporting period.

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Rod Fletcher	Alsager Town Councillor		Alsager Town Council
Jane Smith	Alsager Town Councillor	Ceased to be a trustee on 21 March 2023	Alsager Town Council
June Buckley	Alsager Town Councillor Member of Alsager Institute Committee	Ceased to be a trustee on 9 May 2023	Alsager Town Council
Michael Unett	Alsager Town Councillor Member of Alsager Institute Committee		Alsager Town Council
Alison Nayling	Alsager Town Councillor Member of Alsager Institute Committee	Ceased to be a trustee on 9 May 2023	Alsager Town Council
Rosie Redstone	Alsager Town Councillor Member of Alsager Institute Committee	Ceased to be a trustee on 9 May 2023	Alsager Town Council
Amelia Helliwell	Alsager Town Councillor	Ceased to be a trustee on 21 March 2023	Alsager Town Council
Phil Williams	Alsager Town Councillor	Ceased to be a trustee on 9 May 2023	Alsager Town Council
Ron Tyson	Alsager Town Councillor Chairman of Institute Committee	Ceased to be a trustee on 9 May 2023	Alsager Town Council
Pauline Hubbard	Alsager Town Councillor		Alsager Town Council

Julian Goodrich	Alsager Town Councillor Vice-Chairman of Institute Committee		Alsager Town Council
Jane Hearne	Alsager Town Councillor		Alsager Town Council
Sue Helliwell	Alsager Town Councillor Member of Alsager Institute Committee	Ceased to be a trustee from 6 June 2022.	Alsager Town Council
Derek Hough	Alsager Town Councillor	Ceased to be a trustee on 9 May 2023	Alsager Town Council
Rachel White	Alsager Town Councillor	From 23 August 2022	Alsager Town Council
Christopher Venables	Alsager Town Council	Joined as a trustee on 9 May 2023	Alsager Town Council
Reg Cain	Alsager Town Council	Joined as a trustee on 9 May 2023	Alsager Town Council
Joe Davies	Alsager Town Council	Joined as a trustee on 9 May 2023	Alsager Town Council
Richard McCarthy	Alsager Town Council	Joined as a trustee on 9 May 2023	Alsager Town Council
Alistair Grimley	Alsager Town Council	Joined as a trustee on 9 May 2023	Alsager Town Council
Jonathan Keane	Alsager Town Council	Joined as a trustee on 5 September 2023	Alsager Town Council

Corporate trustees – names of the directors at the date the report was approved

Director name		
Alsager Town Council		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable.

Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable.
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Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address
Property Surveyor / valuer	Lowe & Elliott Chartered Surveyors	Property Surveyor / valuer
Independent Examiner	JDH Business Services Ltd	Independent Examiner
Solicitors	Poole Alcock Ltd and Brabners Ltd	Solicitors
Advisers	Cheshire Voluntary Services (Cheshire East) CVSCE	Advisers

Names of chief executive or names of senior staff members (optional information)

N Clarke – Town Clerk
C Bagnall – Deputy Town Clerk
S Wootten - Facilities Manager

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable.

Other optional information

Not applicable.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Jearne

Full name(s)

JANE HEARNE.

Position (eg Secretary, Chair,
etc)

MAYOR.

Date

28-11-2023.



Alsager Institute		Charity No (if any)	520002
Annual accounts for the period			
01.04.2022	To	Period end date	31.03.2023

Section A Statement of financial activities


Recommended categories by activity	Guidance Note	Restricted					Prior year funds £ F05
		Unrestricted funds £ F01	income funds £ F02	Endowment funds £ F03	Total funds £ F04		
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies	S01	-	15,358	-	15,358	28,966	
Charitable activities	S02	50,886	-	-	50,886	36,246	
Other trading activities	S03	-	-	-	-	-	
Investments	S04	-	-	-	-	-	
Separate material item of income	S05	-	-	-	-	-	
Other	S06	-	-	-	-	-	
Total	S07	50,886	15,358	-	66,244	65,212	
Resources expended (Note 6)							
Expenditure on:							
Raising funds	S08	-	-	-	-	-	
Charitable activities	S09	44,754	5,608	-	50,362	53,050	
Separate material item of expense	S10	4,107	9,750	-	13,857	8,899	
Other	S11	-	-	-	-	-	
Total	S12	48,861	15,358	-	64,219	61,949	
Net income/(expenditure) before investment gains/(losses)							
Net gains/(losses) on investments	S13	2,025	-	-	2,025	3,263	
Net income/(expenditure) Extraordinary items	S14	-	-	-	-	-	
Transfers between funds	S15	2,025	-	-	2,025	3,263	
Other recognised	S16	-	-	-	-	-	
Gains and losses on revaluation of fixed assets for the charity's own use	S17	-	-	-	-	-	
Other gains/(losses)	S18	-	-	-	-	-	
Net movement in funds	S19	-	-	-	-	-	
	S20	2,025	-	-	2,025	3,263	
Reconciliation of funds:							
Total funds brought forward	S21	24,446	-	205,000	229,446	226,183	
Total funds carried forward	S22	26,471	-	205,000	231,471	229,446	

Section B

Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	205,000	205,000	205,000
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	205,000	205,000	205,000
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	735	-	-	735	1,569
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	31,306	-	-	31,306	30,378
Total current assets		B10	32,041	-	-	32,041	31,947
Creditors: amounts falling due within one year	(Note 20)	B11	5,570	-	-	5,570	7,501
Net current assets/(liabilities)		B12	26,471	-	-	26,471	24,446
Total assets less current liabilities		B13	26,471	-	205,000	231,471	229,446
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	26,471	-	205,000	231,471	229,446
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	205,000	205,000	205,000
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	26,471	-	-	26,471	24,446
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	26,471	-	205,000	231,471	229,446

Signed by one or two trustees on behalf of all the trustees-

Signature	Print Name	Date of approval dd/mm/yyyy
	JANE KEARNE	28.11.2023

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

Not Applicable

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not Applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not Applicable

Section C**Notes to the accounts****Note 1 Basis of preparation**

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.

Not Applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	Not Applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not Applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not Applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not Applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not Applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	Not Applicable

Note 2**Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not Applicable

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure)
as restated

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						

Section C		Notes to the accounts	(cont)
Note 2	Accounting policies		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES			
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.		
	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts		
	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date		
	Yes	No	N/a
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		
	Yes	No	N/a
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 2

Accounting policies

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1000

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

Yes	No	N/a
✓		
	✓	
✓		

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Yes	No	N/a
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**2.4 Tangible Fixed Assets -**

Land and buildings fixed assets are valued at fair value.

The adopted valuation policy, in line with best practice, is to revalue land and buildings every 5 years.

Fixtures and fittings are valued at cost less depreciation, less any impairment.

Note 3

Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	15,358	-	15,358	9,000
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	19,966
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	15,358	-	15,358	28,966
Charitable activities:	Letting of facility to community groups	5,416	-	-	5,416	2,456
	Letting of facility to community interest company	23,200	-	-	23,200	20,466
	Letting of facility to Alsager Town Council	88	-	-	88	-
	Letting of facility to wrap around care	12,500	-	-	12,500	4,166
	Room Hire to regular activity	8,424	-	-	8,424	6,871
	Room Hire to regular activity	1,258	-	-	1,258	1,390
	Other	-	-	-	-	897
	Total	50,886	-	-	50,886	36,246
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		50,886	15,358	-	66,244	65,212

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

£2,000 from Alsager Town Council for health and safety costs

Note 3 Analysis of income

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not Applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not Applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Grants from Alsager Town Council of £15,358 approved against a specific project of works which included contribution towards capital developments and running costs.

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		
Government grant 2		
Government grant 3		
Other		-
	Total	-

	Description	Last year £
Government grant 1	CEC Re-Start grant	8,000
Government grant 2	CEC Business Support grant	9,299
Government grant 3	Omicon Grant	2,667
Other		
	Total	19,966

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

This year	Last year
Not Applicable	Not Applicable

Please give details of other forms of government assistance from which the charity has directly benefited.

This year	Last year
Not Applicable	Not Applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Not Applicable	Not Applicable
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.	Not Applicable	Not Applicable
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Not Applicable	Not Applicable

Note 6

Analysis of expenditure

This year

Last year

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-

Note 6 Analysis of expenditure**Expenditure on charitable activities:**

Staff related costs	33,564	2,907	-	36,471	37,784	285	-	38,069
Utilities	3,704	-	-	3,704	3,676	-	-	3,676
Health & Safety Costs	301	1,500	-	1,801	-	1,715	-	1,715
Repair & Maintenance	-	1,201	-	1,201	3,117	-	-	3,117
Insurance	1,588	-	-	1,588	1,587	-	-	1,587
Independent Examiner Fees	571	-	-	571	571	-	-	571
Professional Fees	47	-	-	47	934	-	-	934
Refuse collection	1,460	-	-	1,460	1,300	-	-	1,300
Equipment Purchases	581	-	-	581	1,204	-	-	1,204
Room Hire	2,123	-	-	2,123	264	-	-	264
Other running expenses	815	-	-	815	613	-	-	613
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	44,754	5,608	-	50,362	51,050	2,000	-	53,050

Separate material item of expense

Capital Works	4,107	9,750	-	13,857	8,639	-	-	8,639
Write off of snooker tables	-	-	-	-	260	-	-	260
	-	-	-	-	-	-	-	-
Total	4,107	9,750	-	13,857	8,899	-	-	8,899

Other

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	48,861	15,358	-	64,219	59,949	2,000	-	61,949

Other information:**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Note 7 Extraordinary items*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	Not Applicable	-	-
Extraordinary item 2	Not Applicable	-	-
Extraordinary item 3	Not Applicable	-	-
Extraordinary item 4	Not Applicable	-	-
Total extraordinary items		-	-

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
Not Applicable		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
Not Applicable	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Not Applicable

Note 10 Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
571	571
-	-
-	-
-	-

Note 11**Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Alsager Town Council officers all have involvement in the running of Alsager Institute and a proportion of their salary, national insurance and pension contributions are recharged to the charity accordingly. The charges for FY2022-23 were £36,471.

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Alsager Town Council officers all have involvement in the running of Alsager Institute and a proportion of their salary, national insurance and pension contributions are recharged to the charity accordingly. The charges for FY2021-22 were £38,069.

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Not Applicable

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
Not applicable	Not applicable

Note 11**Paid employees****11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Executive	-	-
Charitable & non-charitable	-	-
Volunteers	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	Not applicable
Last year	Not applicable

Please state the legal authority or reason for making the payment

This year	Not applicable
Last year	Not applicable

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

Note 11 **Paid employees****11.4 Redundancy payments***Please complete if any redundancy or termination payment is made in the period.***Total amount of payment**

This year	Last year
£	£
-	-

The nature of the payment (cash, asset etc.)

Not applicable	Not applicable
----------------	----------------

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or termination payments

Not applicable	Not applicable
----------------	----------------

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

This year	Last year
£	£
-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Not applicable	Not applicable
----------------	----------------

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Not applicable

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

Not applicable

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Not applicable

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Not applicable

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 13 Grantmaking**Last year:****13.3 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	Please provide details of charity's URL.
No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Note 14**Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	205,000	-	-	-	205,000
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	205,000	-	-	-	205,000

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	205,000	-	-	-	205,000
Net book value at the end of the year	205,000	-	-	-	205,000

Note 14**Tangible fixed assets****14.4 Impairment**

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
Land and buildings revalued at 29th July 2020. The asset will be revalued on a 5 yearly basis.	Land and buildings revalued at 29th July 2020. The asset will be revalued on a 5 yearly basis.
Lowe & Elliott Chartered Surveyors	Lowe & Elliott Chartered Surveyors
Opinion of market value on the assumption existing leases remain in place.	Opinion of market value on the assumption existing leases remain in place.
Zero	Zero

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-
Not applicable	Not applicable

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates*

Not applicable

Policies for the recognition of any capital development

Not applicable

Note 15 Intangible assets**15.5 Impairment****This year:**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16**Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis					Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

Note 16 Heritage assets**16.5 Impairment****This year**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>
<i>Not applicable</i>	<i>Not applicable</i>
<i>Not applicable</i>	<i>Not applicable</i>
<i>Not applicable</i>	<i>Not applicable</i>
<i>Not applicable</i>	<i>Not applicable</i>

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>
<i>Not applicable</i>	<i>Not applicable</i>
<i>Not applicable</i>	<i>Not applicable</i>

Note 16**Heritage assets**

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

Not applicable

Not applicable

Note 16**Heritage assets****16.9 Five year summary of heritage assets transactions**

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Not applicable

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Note 17

Investment assets

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year
Not applicable	Not applicable
Not applicable	Not applicable
Not applicable	Not applicable

Note 17 Investment assets**17.6 Concessionary loans**

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

This year	Last year
Not applicable	Not applicable

Value of any concessionary loans which have been committed but not taken up at the reporting date

Not applicable	Not applicable
----------------	----------------

Amounts payable within 1 year

Not applicable	Not applicable
----------------	----------------

Amounts payable after more than 1 year

Not applicable	Not applicable
----------------	----------------

Amounts receivable within 1 year

Not applicable	Not applicable
----------------	----------------

Amounts receivable after more than 1 year

Not applicable	Not applicable
----------------	----------------

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
Not applicable	Not applicable

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Not applicable	Not applicable
----------------	----------------

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Not applicable	Not applicable
----------------	----------------

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
476.0	550.0
259.0	1,019.0
735.0	1,569.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
Total	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,780	5,391	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,790	2,110	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	5,570	7,501	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Not applicable for FY2022-23

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	427
-	-
-	427
-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
	Not applicable	Not applicable
	Not applicable	Not applicable
	Not applicable	Not applicable

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year
	Not applicable	Not applicable

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

	This year	Last year
	Not applicable	Not applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
<i>Not applicable</i>	<i>Not applicable</i>

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<i>Not applicable</i>	<i>Not applicable</i>
-----------------------	-----------------------

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement	Not applicable	Not applicable
Where it is not practical to make one or more of these disclosures, please state this fact	Not applicable	Not applicable

Note 24 Cash at bank and in hand**Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
-	-
31,306	30,378
-	-
31,306	30,378

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

This year	Last year
<p>The charity's primary activity is to provide room hire and use of a bowling green.</p> <p>Credit is extended to customers and the charity is exposed to credit risk. This risk is managed through regular credit control activity and frequent bank reconciliations.</p> <p>The charity is exposed to liquidity risk. This is managed by robust treasury management, application for external grant funding and credit control activity as described above.</p> <p>As the charity does not hold any investment assets, it is not exposed to risk from market fluctuations.</p>	<p>The charity's primary activity is to provide room hire and use of a bowling green.</p> <p>During the previous year the charity has invested in the property by repurposed the former snooker room to provide space for a new tenant. Legal advice has been sought to ensure tenant agreements are fair and careful selection of tenants protects the charity from high risk. Weekly rentals of the remaining room for social activities such as Dance and Ju-Jitsu also provide a regular income.</p> <p>Regular budget monitoring is in place to ensure that the charity remains viable.</p> <p>No investments are held which could cause exposure to risk from market fluctuations.</p>

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

No change to the fair value of basic financial instruments due to changes in credit risk.	No change to the fair value of basic financial instruments due to changes in credit risk.
---	---

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event	Not Applicable	Not Applicable
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made	Not Applicable	Not Applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment Reserve	PE	Endowment fund last revalued 2020	205,000	-	-	-	-	205,000
General Reserves	UR	To cover contingencies, unplanned expenditure	24,313	-	-	11,313	6,132	19,132
Capital Reserve	UR	To cover planned maintenance	-	-	4,107	10,818	-	6,711
Earmarked Reserve	UR	£133 for H&S training £495 for VAT review	133	-	-	495	-	628
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			229,446	-	4,107	0	6,132	231,471

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Permanent Endowment Reserve	PE	Endowment fund last revalued 2020	205,000	-	-	-	-	205,000
General Reserves	UR	To cover contingencies, unplanned expenditure	11,760	-	-	-	12,552	24,312
Revaluation Reserve	UR	Revaluation of tangible assets (Snooker tables)	2,590	-	-	-	2,590	-
Capital Reserve	UR	To cover future planned maintenance	6,560	-	6,560	-	-	-
Earmarked Reserve	UR	£133 for H&S training	273	-	140	-	-	133
		£140 for equipment purchases	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			226,183	-	6,700	-	9,962	229,446

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	0
Between endowment and restricted funds	None	0
Between endowment and unrestricted funds	None	0

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None	0
Between endowment and restricted funds	None	0
Between endowment and unrestricted funds	None	0

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
H&S	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY2020-21. To be carried forward to FY2023-24.	133
Capital Reserve	Unrestricted reserve categorised as capital reserves to provide funding for future planned maintenance and capital works	6711
Professional fees	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY2022-23. To be utilised in FY2023-24 for financing a VAT review.	495

Last year

Planned use	Purpose of the designation	Amount
Capital works	Unrestricted reserve categorised as the capital reserve, arising from surpluses generated on charitable activities. Planned to be utilised in future years for future planned maintenance and capital works. Reserve fully utilised in FY2021-22.	0
Equipment Purchases	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY2020-21. Utilised in FY2021-22 to provide financing for equipment purchases.	0
H&S	Unrestricted reserve categorised as an earmarked reserve arising from un-utilised budget in FY2020-21. To be carried forward to FY2023-24.	133

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits**This year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Not Applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not Applicable

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Note 28 Transactions with trustees and related parties

Please give details of why remuneration or other employment benefits were paid.

Not Applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not Applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Alsager Town Council	Trustee	Grant provided by Alsager Town Council to Alsager Institute towards capital works	9750	0	0	0
Alsager Town Council	Trustee	Grant provided by Alsager Town Council to Alsager Institute towards running costs	5608	0	0	0
Alsager Town Council	Trustee	Alsager Institute paid Alsager Town Council for room hire at one of it's venues to accommodate hirers of Alsager Institute during the period that the facility was refurbished.	2123	0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

No special terms attached

For any related party, please provide details of any guarantees given or received.

No guarantees given or received.

Note 28 Transactions with trustees and related parties

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Alsager Town Council	Trustee	Grant towards H&S	2000	0		
Alsager Town Council	Trustee	Grant towards running costs	7000	0		

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

No special terms attached

For any related party, please provide details of any guarantees given or received.

No guarantees given or received.

Section C	Notes to the accounts	(cont)
Note 29	Additional Disclosures	
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.		
No additonal disclosures to make.		



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Alsager Institute Charity Accounts

**On accounts for the
period ended**

March 31st, 2023

**Charity no
(if any)**

520002/1

Set out on pages

1- 66

**Respective responsibilities
of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. 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 the 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.

Signed:

Date:

13/07/2023

Name:

John Henry

**Relevant professional
qualification(s) or body**

ICAEW

Address:

Carreg Lwyd

Cefn Bychan Road

Pantymwyn, Flintshire, CH75EW