ELTON COMMUNITY CENTRE

England & Wales · Charity number 520048

Details

Other names	ELTON YOUTH AND COMMUNITY CENTRE
Status	Registered
Legal form	Other
Registered	1972-05-19
Register	View on the Charity Commission register

Contact

Address	Elton Community Centre School Lane Elton Chester CH2 4PU
Phone	01928 890849
Email	admin@eltoncommunitycentre.co.uk
Website	www.eltoncommunitycentre.co.uk

Activities

Objects: A YOUTH AND COMMUNITY CENTRE FOR THE USE OF THE INHABITANTS OF THE PARISH OF ELTON IN THE COUNTY OF CHESTER WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS

Activities: We are a Community Centre in the village of Elton, Cheshire, providing local and surrounding areas with a dance hall, stage and surrounding rooms for private parties, dance school, keep fit activities and other social gatherings, all supported by volunteers.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF ELTON, CHESTER
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£125,329	£132,383	-	-
2024-03-31	£153,109	£124,783	-	-
2023-03-31	£42,323	£37,180	-	-
2022-03-31	£54,079	£30,042	-	-
2021-03-31	£74,802	£45,219	-	-

Trustees

Name	Role	Appointed
Christine Leith		2020-02-05
Jennifer Emmerson		2024-03-19
Katie Ryan		2021-02-23
Lynne Williams		2020-08-03
Martyn Price		2024-03-19
Nicola Lunny		2022-09-01
Pauline OReilly		2021-02-23
Richard Marks		2021-02-23
Sarah Price		2023-02-08
Susan Owens		2022-09-01

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ELTON COMMUNITY CENTRE

England & Wales - Charity number 520048

Accounts

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2025 for Elton Community Centre

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Report of the Trustees for the year ended 31 March 2025

The Trustees present their report with the financial statements for the year ended 31 March 2025.

OBJECTIVES AND AIMS

The charity is a public benefit entity. The objects of the charity are exclusively for charitable purposes, which are the provision of a Youth and Community Centre for the use of the inhabitants of the parish of Elton in the County of Chester without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The future aims are to provide a means of further improving quality of life for inhabitants of all ages, by modernising systems and approaches to support a changing community.

The trustees have given due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Achievements

This year we have continued to improve the facilities at the community centre for the benefit of the community, ensuring that the centre remains fit for purpose and can include more groups and services. In particular we have had a new roof for the building with the generous support of local businesses and Elton Parish Council.

We have continued to work with the following organisations to improve the wellbeing of people living within the area of benefit: HAF (Holiday Activities and Food programme), The Care Community, the Wellbeing Team from the Elton GP surgery, Chester Voluntary Action, Cheshire West Food Bank, The Welcome Network and Citizen's Advice.

We employ three permanent members of staff which enables us to open the café for 25 hours a week, as well as hosting evening events and private functions. We also have a number of dedicated volunteers who contribute considerably to the success of the centre. Without their support the centre would not be able to support the community so successfully.

Charitable activities

The main benefit in the community is the provision of a subsidised café, a free library, and social events which mitigate against isolation in the community. The building also houses support facilities such as the food bank, community larder and the Citizens Advice line. The centre also subsidises children's activities and provides packed lunches in school holidays.

Report of the Tustees for the year ended 31 March 2025 (continued)

Support

We have benefitted from many grants and support from local businesses and charities. In particular we received support from Cheshire West and Chester Council, The Marshes Community Fund, Protos, the Lottery Fund, Cheshire Community Action, Elton Parish Council and The Knoll

Performance

Income from the bar and the café has increased compared to the previous year. The revenue from hiring of the facilities, particularly the regularly weekly hires has reduced. Trustees and considering ways to increase hire income and to substitute with other income streams.

The charity faces some challenges, particularly the administration and the management of the Centre with a committee of volunteer trustees. We need to continue to recruit people with skills onto our team from the community who can help support us with our continued improvement and development.

FINANCIAL REVIEW

Funding sources and expenditure

The charity has received support from government bodies and local agencies during the year of £41,000 (2024: £70,914). Trading and hire income has decreased to £72,850 (2024: £76,610), income from charitable activities is £3,379 (2024: £5,585) and insurance recoveries totalled £8,748 (2024: nil). Costs have increased to £126,267 (2024: £113,193) and £6,115 (2024: £11,590) was expended on charitable support in the community. Included in the costs of £126,267 is a loss of £9,749 (2024: nil) from the demolition of the old community centre roof. A net loss of £7,054 (2024: a profit of £28,326) was made in the year. Reserves at 31 March 2025 totalled £124,851 (2024: £131,905). Of these reserves £40,431 are unrestricted funds (2024: £64,412) and £84,420 (2024: £67,493) are restricted funds relating to grants received for specific purposes.

Reserves policy

The trustees aim to maintain free reserves, in unrestricted funds, at a level which equates to at least six months unrestricted charitable expenditure.

Going concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. The trustees continue to seek financial assistance from local third parties in particular to support running costs as well as capital projects. The trustees are cognisent of the need to pay the charities debts as they fall due, and have considered the need to reduce the hours of paid staff and replace with volunteers. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

Report of the Trustees for the year ended 31 March 2025 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The committee consists of up to 12 trustees, there being 10 in place at the date of signing of these accounts. Responsibilities are divided among the trustees and there are 2 further positions vacant on the committee should people with the right skills wish to support the organisation. We continue to have many willing volunteers and are immensely grateful to have a range of skilled people who give up their time to complete the various roles whether behind the scenes or as daily 'boots on the ground' volunteers.

Governance

The charity is incorporated under a trust deed dated 20 January 1972. The charity is taking steps to transfer to a Charitable Incorporated Organisation (CIO) model which has been agreed by the Parish Council and should have come to fruition in summer 2021. Unfortunately, despite the CIO structure having been agreed and the Parish Council's solicitor having the transfer documents in place, we have not been able to complete the transfer due to the pre-2019 committee having begun the registration themselves and not completed the transaction. The charity therefore continues to operate under its original charitable status.

Management of trustees

The trustees have a policy for the recruitment, selection and induction process which seeks to ensure that the skills of the trustees are matched to those required to maximise the effectiveness of the Trust. All trustee positions are voluntary and unpaid.

The trustees offer the positions to the selected candidate setting out their duties. The appointment is then subject to a two-meeting, six-month probationary term, before becoming permanent.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the Charity's policies, systems and controls to ensure that there are no unmitigated risks to which the Charity may be exposed.

Report of the Trustees for the year ended 31 March 2025 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 520048

Registered Office
Elton Community Centre
Off School Lane
Elton
Chester
Cheshire
CH2 4PU

Trustees
L Williams - (resigned 18 March 2025)
R Marks - (resigned 18 March 2025)
K Ryan - (resigned 18 March 2025)
P O'Reilly - Chair
C Leith - Treasurer
S Owens
S Price
J Emerson - (resigned 18 March 2025)
M Pryce
N Lunny
M Chenundrum - (appointed 18 March 2025)
M Livesley – Secretary - (appointed 18 March 2025)
J Furber - (appointed 18 March 2025)
L Cannon - (appointed 18 March 2025)

Independent examiner
D E Vaight BSc. FCA
Liverpool
Approved by order of the board of trustees on 20 January 2026 and signed on its behalf by:

P O'Reilly : Trustee

Independent Examiners Report to the Trustees of

Elton Community Centre

I report to the trustees on my examination of the accounts of the above charity ("the Centre") for the year ended 31 March 2025. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

· the accounting records were not kept in accordance with section 130 of the Charities Act; or

· the accounts did not accord with the accounting records; or

· the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

D Vaight BSc. FCA
Maghull, Liverpool
Date: 20 January 2026

Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Year ended 31 March 2025	Year ended 31 March 2024
Incoming resources		£	£	£	£
Grants and donations			41,000	41,000	70,914
Activities for generating funds					
Hire income		14,352		14,352	17,359
Trading activities	2	57,850	-	57,850	59,251
Income from charitable activities		3,379	-	3,379	5,585
Insurance recovery		8,748		8,748	
Total incoming resources		84,329	41,000	125,329	153,109
Less: Cost of generating funds					
Trading expenses		(59,729)	(9,723)	(69,452)	(75,878)
Central Overheads		(30,099)		(30,099)	(22,692)
(Loss) on disposal of fixed assets		(9,749)	-	(9,749)	-
Other - Depreciation		(8,733)	(8,235)	(16,968)	(14,623)
Total cost of generating funds		(108,310)	(17,958)	(126,268)	(113,193)
Net incoming/(outgoing) resources available for charitable activities	3	(23,981)	23,042	(939)	39,916
Charitable activities		-	(6,115)	(6,115)	(11,590)
Net incoming (outgoing) resources for the year		(23.981)	16,927	(7,054)	28,326
Total funds brought forward		64,412	67,493	131,905	103,579
TOTAL FUNDS CARRIED FORWARD		40,431	84,420	124,851	131,905

Balance sheet as 31 March 2025

	Notes	Unrestricted £	Restricted £	As at 31 March 2025 £	As at 31 March 2024 £
FIXED ASSETS					
Tangible assets	6	11,695	70,164	81,859	65,236
CURRENT ASSETS					
Stocks	7	1,859	-	1,859	3,226
Debtors and Prepayments		3,046	-	3,046	1,059
Cash at bank and in hand		25,905	14,256	40,161	64,470
		30,810	14,256	45,066	68,755
CREDITORS					
Amounts falling due within year	8	(2,074)	-	(2,074)	(2,086)
NET CURRENT ASSETS		28,736	14,256	42,992	66,669
TOTAL ASSETS LESS CURRENT LIABILITIES		40,431	84,420	124,851	131,905
NET ASSETS		40,431	84,420	124,851	131,905
TOTAL FUNDS	9	40,431	84,420	124,851	131,905

Signed on its behalf by:

C Leith - Trustee

P O'Reilly - Trustee

Date: 20 January 2026

Notes to the accounts for the year ended 31 March 2025

1. ACCOUNTING POLICIES

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 notes to these accounts.

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

Income
Income is recognised in the accounts when the charity becomes entitled to the resources, and it is more likely than not that the income will be received, and the amounts can be reliably measured.

Expenditure
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.

Tangible fixed assets
Depreciation is provided on a fixed percentage per annum at the following rates in order to write-off each asset over its estimated useful life

Building	4%
Other Fixtures and fittings	10%
IT equipment	33%

Stocks
Stocks are held at the lower of cost and net realisable value after making allowance for obsolete and slow-moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. See note 9.

Notes to the accounts for the year ended 31 March 2024 (continued)

Going Concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. Activity at the centre is increasing and income has risen, however this has been offset by increased overhead costs. The trustees continue to seek financial assistance from local third parties where available. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

2. OTHER TRADING ACTIVITIES	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Income from hire fees and bar and cafe takings	80,950	76,610

3. NET (EXPENDITURE)/INCOME

Net (expenditure)/ income is stated after charging/(crediting):

	£	£
Depreciation - owned assets	16,968	14,623

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for their services as a trustee.
C Leith receives £1,000 (2024: £1,000) as an ex-gratia payment for accounting services. P O'Reilly received £8,872 (2024: £8,798) for employment in the trading activities of the charity.

5. STAFF COSTS

	£	£
Wages	49,993	54,090
Social security costs	0	0
Pension costs (Defined contributions)	700	705
Total Staff Costs	50,693	54,795
Average number of employees in the year	3	3

Social security costs for 2024 have been restated from £2,610 to nil. All social security costs are covered by the government allowance. Wages for 2024 have been restated from £51,480 to correct the misanalysis.

Notes to the accounts for the year ended 31 March 2025 (continued)

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings	IT Equipment	Total
COST	£	£	£
1 April 2024	105,912	9,490	115,402
Additions	43,340	-	43,340
Disposals	(35,375)	-	(35,375)
31 March 2025	113,877	9,490	123,367
DEPRECIATION			
1 April 2024	41,248	8,918	50,166
Charge for year	16,396	572	16,968
Disposals	(25,626)	-	(25,626)
31 March 2025	32,018	9,490	41,508
NET BOOK VALUE			
At 31 March 2025	81,859	-	81,859
At 31 March 2024	64,664	572	65,236

The land and building are not recognised in the accounts as they are used with the permission of the Elton Parish Council and the residents of the village respectively for peppercorn rent.

7. STOCKS	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Bar stocks	1,859	3,226

Notes to the accounts for the year ended 31 March 2025 (continued)

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31 March 2025 £	Year ended 31 March 2024 £
Accrued expenses	2,074	1,800
Deferred income	-	286
	2,074	2,086

Deferred income relates to hire fees paid in advance.

9. RESTRICTED AND UNRESTRICTED FUNDS

		31 March 2025 £	31 March 2024 £
Total Funds	Brought forward	131,905	103,579
	Net movement in funds	(7,054)	28,326
	Carried forward	124,851	131,905

The net movement in funds relates to restricted and unrestricted funds as follows:

	31 March 2025 £	31 March 2024 £
Restricted funds	(23,981)	41,794
Unrestricted funds	16,927	(13,468)
Total net movement in funds	(7,054)	28,326

Notes to the accounts for the year ended 31 March 2025 (continued)

9. RESTRICTED AND UNRESTRICTED FUNDS (continued)

The charity receives grants which are restricted for use for specific purposes which are held as cash until the expenditure has been incurred. Details of the cash and capital balances of the restricted fund amounts are as follows:

Restricted Fund	Cash	Fixed Assets	Total restricted funds
	£	£	£
As at 1 April 2024	31,793	35,699	67,493
Grants received	41,000		41,000
Capital Expenditure	(42,700)	42,700	-
Depreciation	-	(8,235)	(8,235)
Children's Clubs	(8,070)		(8,070)
Other	(7,768)		(7,768)
Fund balance at 31 March 2025	14,255	70,164	84,420

Material grants which were included in the restricted fund in the year are as follows:

For Welfare, foodbank and running costs	Cheshire Community Action	£500
	Cheshire West and Chester Household Fund	£3,000
	Essar	£1,500
	Groundworks	£1,000
For Capital expenditure	Elton Parish Council	£5,000
	Veolia	£30,000

Notes to the accounts for the year ended 31 March 2025 (continued)

In 2024 the material grants received were as follows:

	Lotto fund	£8,400
	Cheshire Community Action	£2,492
	Holiday Activities and Food Programme	£8,467
For Welfare and Foodbank	Cheshire West and Chester Household Fund	£2,000
	The Knoll	£1,010
For Capital expenditure	Elton Parish Council	£5,000
	Protos	£5,000
	Marshes, Community Fund	£36,935

10. RELATED PARTY TRANSACTIONS

An ex-gratia payment of £1,000 was paid in the year to trustee, C Leith for accounting services (2024: £1,000).
P O'Reilly received £8,872 (2024: £8,798) for employment in the trading activities of the charity.
No trustees have claimed expenses.

11 DONATED GOODS AND VOLUNTEER SERVICES

The value of goods donated to the charity has not been incorporated in these accounts.
The charity relies on volunteers to enable the community centre to offer its services. Volunteers assist the paid members of staff in the cafe and bar and in the smooth running of social events. No value is attributed to these services in the preparation of these accounts.
The preparation of the financial statements and the independent examination are undertaken by volunteers. No fee is charged for these services.

ELTON COMMUNITY CENTRE

England & Wales - Charity number 520048

Accounts

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2024 For Elton Community Centre

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Report of the Trustees for the year ended 31 March 2024

The Trustees present their report with the financial statements for the year ended 31 March 2024.

OBJECTIVES AND AIMS

The charity is a public benefit entity. The objects of the charity are exclusively for charitable purposes, which are the provision of a Youth and Community Centre for the use of the inhabitants of the parish of Elton in the County of Chester without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The future aims are to provide a means of further improving quality of life for inhabitants of all ages, by modernising systems and approaches to support a changing community.

The trustees have given due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Achievements

This year we have continued to improve the facilities at the community centre for the benefit of the community, ensuring that the centre remains fit for purpose and can include more groups and services. In particular we have upgraded the lavatory facilities to a high standard. We have also upgraded the furniture for the hall and bought a bouncy castle to support our children's activities.

We have continued to work with the following organisations to improve the wellbeing of people living within the area of benefit: HAF (Holiday activities and food programme), The Care Community, the Wellbeing Team from the GP surgery, Chester Voluntary Action, Cheshire West Food Bank, The Welcome Network and Citizen's Advice.

We employ three permanent members of staff which enables us to open the café for 25 hours a week. We have also employed temporary staff to enable the provisions of the children's after-school and holiday clubs.We also have a number of dedicated volunteers who contribute considerably to the success of the centre. Without their support the centre would not be able to support the community so successfully.

Charitable activities

The main benefit in the community is the provision of a subsidised café, a free library, and social events which mitigate against isolation in the community. The building also houses support facilities such as the food bank, community larder and the Citizens Advice line. The centre also subsidises children's activities and provides packed lunches in school holidays.

Support

We have benefitted from many grants and support from local businesses and charities. In particular we received support from Cheshire West and Chester Council, The Marshes Community Fund, Protos, the Lottery Fund, Cheshire Community Action, Elton Parish Council and The Knoll

Performance

Income from the bar and the café has increased compared to the previous year. The revenue from hiring of the facilities, particularly the regularly weekly hires has reduced. Trustees and considering ways to increase hire income and to substitute with other income streams.

The charity faces some challenges, particularly the administration and the management of the Centre with a committee of volunteer trustees. We need to continue to recruit people with skills onto our team from the community who can help support us with our continued improvement and development.

FINANCIAL REVIEW

Funding sources

The charity has received support from government bodies and local agencies during the year of £70,914 (2023: £27,652). Trading and hire income has increased to £76,610 (2023: £66,860), income from charitable activities is £5,585 (2023: nil). Costs have increased to £113,193 (2023: £82,998) and £11,590 (2023: £6,371) was expended on charitable support in the community. A net profit of £28,326 (2023: £5,143) was achieved in the year. Reserves at 31 March 2024 totalled £131,905 (2023: £103,579). Of these reserves £64,412 are unrestricted funds (2023: £77,880) and £67,493 (2023: £25,699) are restricted funds relating to grants received for specific purposes.

Reserves policy

The trustees aim to maintain free reserves, in unrestricted funds, at a level which equates to at least six months unrestricted charitable expenditure.

Going concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. The trustees continue to seek financial assistance from local third parties in particular to support running costs as well as capital projects. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The committee consists of up to 12 trustees, there being 10 in place at the date of these accounts. Responsibilities are divided among the trustees and there are 2 further positions

vacant on the committee should people with the right skills wish to support the organisation. We continue to have many willing volunteers and are immensely grateful to have a range of skilled people who give up their time to complete the various roles whether behind the scenes or as daily 'boots on the ground' volunteers.

Governance

The charity is incorporated under a trust deed dated 20 January 1972. The charity is taking steps to transfer to a Charitable Incorporated Organisation (CIO) model which has been agreed by the Parish Council and should have come to fruition in summer 2021. Unfortunately, despite the CIO structure having been agreed and the Parish Council's solicitor having the transfer documents in place, we have not been able to complete the transfer due to the pre-2019 committee having begun the registration themselves and not completed the transaction. The charity therefore continues to operate under its original charitable status.

Management of trustees

The trustees have a policy for the recruitment, selection and induction process which seeks to ensure that the skills of the trustees are matched to those required to maximise the effectiveness of the Trust. All trustee positions are voluntary and unpaid.

The trustees offer the positions to the selected candidate setting out their duties. The appointment is then subject to a two-meeting, six-month probationary term, before becoming permanent.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the Charity's policies, systems and controls to ensure that there are no unmitigated risks to which the Charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 520048

Registered Office
Elton Community Centre
Off School Lane
Elton
Chester
Cheshire
CH2 4PU

Trustees
L Williams
R Marks
K Ryan - Secretary
P O'Reilly - Chair
V L Serna - (resigned 8 February 2024)
C Leith - Treasurer
N Goodliffe - (resigned 8 February 2024)
S Owens
S Price
J Emerson – (appointed 19 March 2024)
M Price – (appointed 19 March 2024)
N Lunny

Independent examiner
D E Vaight BSc. FCA
Heswall, Wirral

Approved by order of the board of trustees on 21st January 2025 and signed on its behalf by:

P O'Reilly : Trustee 

Independent Examiners Report to the Trustees of

Elton Community Centre

I report to the trustees on my examination of the accounts of the above charity ("the Centre") for the year ended 31 March 2024. As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

· the accounting records were not kept in accordance with section 130 of the Charities Act; or

· the accounts did not accord with the accounting records; or

· the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

D Vaight BSc. FCA
Heswall , Wirral

Date: 21st January 2025

Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	Year ended 31 March 2024	Year ended 31 March 2023 *(Restated)
Incoming resources		£	£	£	£
Grants and donations		1,510	69,404	70,914	27,652
Activities for generating funds					
Hire income		17,359	-	17,359	18,653
Trading activities	2	59,251	-	59,251	48,207
Income from charitable activities		5,585	-	5,585	-
Total incoming resources		83,705	69,404	153,109	94,512
Less: Cost of generating funds					
Trading expenses		75,878	-	75,878	52,190
Central Overheads		19,932	2,760	22,692	21,578
(Profit)/Loss on disposal of fixed assets		-	-	-	(900)
Other - Depreciation		10,658	3,965	14,623	10,130
Total cost of generating funds		106,468	6,725	113,193	82,998
Net incoming resources available for charitable activities	3	(22,763)	62,679	39,916	11,514
Charitable activities		(491)	(11,099)	(11,590)	(6,371)
Transfers between funds		9,786	(9,786)	0	0
Net incoming (outgoing) resources for the year		(13,468)	41,794	28,326	5,143
Total funds brought forward		77,880	25,699	103,579	98,436
TOTAL FUNDS CARRIED FORWARD		64,412	67,493	131,905	103,579

*The statement of financial activities for 2023 has been restated to incorporate more detail see note 12.

Balance sheet as 31 March 2024

	Notes	Unrestricted £	Restricted £	As at 31 March 2024 £	As at 31 March 2023 £
FIXED ASSETS					
Tangible assets	6	29,536	35,700	65,236	38,530
CURRENT ASSETS					
Stocks	7	3,226	-	3,226	3,133
Debtors and Prepayments		1,059	-	1,059	1,017
Cash at bank and in hand		32,677	31,793	64,470	63,350
		36,962	31,793	68,755	67,500
CREDITORS					
Amounts falling due within year	8	(2,086)	-	(2,086)	(2,451)
NET CURRENT ASSETS		34,876	31,793	66,669	65,049
TOTAL ASSETS LESS CURRENT LIABILITIES		64,412	67,493	131,905	103,579
NET ASSETS		64,412	67,493	131,905	103,579
TOTAL FUNDS	9	64,412	67,493	131,905	103,579

Signed on its behalf by:

C Leith - Trustee

P O'Reilly - Trustee

21st January 2025

Notes to the accounts for the year ended 31 March 2024

1. ACCOUNTING POLICIES

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 notes to these accounts.

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

Income
Income is recognised in the accounts when the charity becomes entitled to the resources, and it is more likely than not that the income will be received, and the amounts can be reliably measured.

Expenditure
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.

Tangible fixed assets
Depreciation is provided on a fixed percentage per annum at the following rates in order to write-off each asset over its estimated useful life

Building	4%
Other Fixtures and fittings	10%
IT equipment	33%

Stocks
Stocks are held at the lower of cost and net realisable value after making allowance for obsolete and slow-moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. See note 9,

Going Concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. Activity at the centre is increasing and income has risen. The trustees continue to seek financial assistance from local third parties where available. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

2. OTHER TRADING ACTIVITIES	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Income from hire fees and bar and cafe takings	76,589	66,860

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Depreciation - owned assets	14,623	10,130

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees are not remunerated for their services as a trustee.
C Leith receives £1,000 (2023: £1,000) as an ex-gratia payment for accounting services.
P O'Reilly received £8,798 (2023: £870) for employment in the trading activities of the charity.

5. STAFF COSTS

	£	£
Wages	51,480	30,904
Social security costs	2,610	-
Pension costs (Defined contributions)	705	758
Total Staff Costs	54,795	31,662
Average number of employees in the year	3	2

The social security costs for the year ended 2023 have been restated to exclude employee national insurance costs from social security costs.

Notes to the accounts for the year ended 31 March 2024 (continued)

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings	IT Equipment	Total
COST	£	£	£
1 April 2023	64,583	9,490	74,073
Additions	41,329	-	41,329
Disposals	-	-	-
31 March 2024	105,912	9,490	115,402
DEPRECIATION			
1 April 2023	28,202	7,341	35,543
Charge for year	13,046	1,577	14,623
Disposals	-	-	-
31 March 2024	41,248	8,918	50,166
NET BOOK VALUE			
At 31 March 2024	64,664	572	65,236
At 31 March 2023	36,381	2,149	38,530

The prior year depreciation and net book value have been restated by £900 in this note to reflect the values shown in the prior year balance sheet.

The land and building are not recognised in the accounts as they are used with the permission of the Elton Parish Council and the residents of the village respectively for peppercorn rent.

Notes to the accounts for the year ended 31 March 2024 (continued)

7. STOCKS

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Bar stocks	3,226	3,133

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Accrued expenses	1,800	1,860
Deferred income	286	591
	2,086	2,451

Deferred income relates to hire fees paid in advance.

9. RESTRICTED AND UNRESTRICTED FUNDS

		31 March 2024 £	31 March 2023 £
Total Funds	Brought forward	103,579	98,436
	Net movement in funds	28,326	5,143
	Carried forward	131,905	103,579

Notes to the accounts for the year ended 31 March 2024 (continued)

9. RESTRICTED AND UNRESTRICTED FUNDS (continued)

The net movement in funds relates to restricted and unrestricted funds as follows:

	31 March 2024	31 March 2023
	£	£
Restricted funds	41,794	8,902
Unrestricted funds	(13,468)	(3,759)
Total net movement in funds	28,326	5,143

The charity receives grants which are restricted for use for specific purposes which are held as cash until the expenditure has been incurred. Details of the cash and capital balances of the restricted fund amounts are as follows:

Restricted Fund	Children's clubs and activities	Welfare and foodbank	Capital expenditure	Total restricted funds
	£	£	£	£
As at 1 April 2023	7,688	17,011	1,000	25,699
Grants received	19,359	3,110	46,935	69,404
Expenditure and transfers to other funds.	(18,172)	(9,355)	(35,782)	(63,310)
Cash balance	8,875	10,765	12,153	31,793
Fixed assets	-	-	35,700	35,700
Fund balance at 31 March 2024	8,875	10,765	47,853	67,493

Material grants which were included in the restricted fund in the year are as follows:

For Children's Activities	Lotto fund	£8,400
	Cheshire Community Action	£2,492
	Holiday Activities and Food Programme	£8,467
For Welfare and Foodbank	Cheshire West and Chester Household Fund	£2,000
	The Knoll	£1,010
For Capital expenditure	Elton Parish Council	£5,000
	Protos	£5,000
	Marshes, Community Fund	£36,935

Notes to the accounts for the year ended 31 March 2024 (continued)

9. RESTRICTED AND UNRESTRICTED FUNDS (continued)

A transfer was made from the restricted fund to the unrestricted fund for the use of the premises, cafe services, and overheads of £9,786 (2023: nil).

10. RELATED PARTY TRANSACTIONS

An ex-gratia payment of £1,000 was paid in the year to trustee, C Leith for accounting services (2023: £1,000).
P O'Reilly received £8,798 (2023: £870) for employment in the trading activities of the charity.
No trustees have claimed expenses.

11 DONATED GOODS AND VOLUNTEER SERVICES

The value of goods donated to the charity has not been incorporated in these accounts.
The charity relies on volunteers to enable the community centre to offer its services. Volunteers assist the paid members of staff in the cafe and bar and in the smooth running of social events. No value is attributed to these services in the preparation of these accounts.
The preparation of the financial statements and the independent examination are undertaken by volunteers. No fee is charged for these services.

Notes to the accounts for the year ended 31 March 2024 (continued)

12 RESTATEMENT OF STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

The statement of financial activities for 2023 has been restated in these accounts to add additional detail.
The statement included in the 2023 accounts is given below:-

	Year ended 31 March 2023 Total funds £
Donations	27,652
Other trading activities	14,671
Total	42,323
EXPENDITURE ON	
Activities for generating funds	21,579
Charitable activities	6,371
(Profit)/Loss on disposal of fixed assets	(900)
Other	10,130
Total	37,180
NET INCOME/(EXPENDITURE)	5,143
Total funds brought forward	98,436
TOTAL FUNDS CARRIED FORWARD	103,579

ELTON COMMUNITY CENTRE

England & Wales - Charity number 520048

Accounts

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2023 for Elton Community Centre

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Report of the Trustees for the year ended 31 March 2023

The Trustees present their report with the financial statements for the year ended 31 March 2023.

OBJECTIVES AND AIMS

The charity is a public benefit entity. The objects of the charity are exclusively for charitable purposes, which are the provision of a Youth and Community Centre for the use of the inhabitants of the parish of Elton in the County of Chester without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The future aims are to provide a means of further improving quality of life for inhabitants of all ages, by modernising systems and approaches to support a changing community.

The trustees have given due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Achievements

This year we have achieved a huge amount in regard to improving the facilities at the community centre for the benefit of the community, ensuring that the centre remains fit for purpose and can include more groups and services. We have encouraged new uses and services to improve the wellbeing of people living within the area of benefit. We have added the following organisations to our support systems: HAF (Holiday activities and food programme), OPAL (Older people active lives), The Care Community, and the Wellbeing Team from the GP surgery. Chester Voluntary Action have helped with progress and will continue to do so. We are still supported by Cheshire West Food Bank, The Welcome Network and Citizen's Advice.

Further improvements have been supported by many grants and support from local businesses and charities and our fantastic volunteers who have worked continuously throughout the year.

The building has had new internal doors, new kitchen equipment, a new projector and a screen. The local darts team has begun to meet fortnightly, and new exercise classes and IT support sessions have been added to the calendar. The appointment of a Children and Young People's Trustee has allowed us to start up children's clubs in play and football and has also allowed us to obtain HAF grants for school holiday periods. A Community Grocery has also been set up to allow us to support members of the community with the cost of living, alongside issuing items and finance from grants received for this purpose.

We have been successful in improving revenues so that we can enhance our basic staffing to ensure that there is long term sustainability for the Centre's opening hours and the levels of support we can offer the Community. We have been successful in our grant applications with support to refurbish the lavatories and this work will be completed in the coming months.

With success has come challenges, particularly the administration and the management of the Centre with a committee of volunteer trustees. We need to continue to recruit people with skills onto our team from the community who can help support us with our continued improvement and development.

Support

We are very grateful for the grants and support that we have received from local organisations and businesses which have enabled us to fund many of the improvements: In particular- the Westminster Foundation, Edsential, Groundworks, Chester West and Chester Council, Protos, Cheshire West Voluntary Action, HAF, Tesco, Arnold Clark and PPS Rail.

Performance

Footfall in the centre is increasing with the appointment of two new part time staff to support the manager. Financial performance is improving through the provision of twice monthly evening events.

FINANCIAL REVIEW

Funding sources

The charity has received support from government bodies and local agencies during the year of £27,652. Trading income has improved and totalled £14,671. Expenditure for the year totalled £37,180 generating an excess of income over expenditure of £5,143. Reserves at 31 March 2023 totalled £103,579.

Reserves policy

The trustees aim to maintain free reserves, in unrestricted funds, at a level which equates to at least six months unrestricted charitable expenditure.

Going concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. Activity at the centre has increased and income has risen in the year. The trustees continue to seek financial assistance from local third parties where available. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The committee consist of 9 trustees among whom responsibilities are divided. There are 3 further positions vacant on the committee should people with the right skills wish to support the organisation. We continue to have many willing volunteers and are immensely grateful to have a range of skilled people who give up their time to complete the various roles whether behind the scenes or as daily 'boots on the ground' volunteers.

Governance

The charity is taking steps to transfer to a Charitable Incorporated Organisation (CIO) model which has been agreed by the Parish Council and should have come to fruition in summer 2021. Unfortunately, despite the CIO structure having been agreed and the Parish Council's solicitor having the transfer documents in place, we have not been able to complete the transfer due to the pre-2019 committee having begun the registration themselves and not completed the transaction. We will continue to press for the transfer to occur with the support of the Parish Council and their solicitor. Chester Voluntary Action have examined related documents and expect the CIO model to be put in place without issue in the near future.

The Committee was taken over with the current governing document, a deed of trust, which includes the lease of the building from the Parish Council.

Management of trustees

The trustees have a policy for the recruitment, selection and induction process which seeks to ensure that the skills of the trustees are matched to those required to maximise the effectiveness of the Trust. All trustee positions are voluntary and unpaid.

The trustees offer the positions to the selected candidate setting out their duties. The appointment is then subject to a two-meeting, six-month probationary term, before becoming permanent.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the Charity's policies, systems and controls to ensure that there are no unmitigated risks to which the Charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 520048

Registered Office
Elton Community Centre
Off School Lane
Elton
Chester
Cheshire
CH2 4PU

Trustees
L Williams
R Marks
K Findlow – (resigned 24 May 2022)
K Ryan - Secretary
P O'Reilly
T Guiardo – (resigned 24 May 2022)
V L Serna – Chair
C Leith – Treasurer
N Goodliffe
S Owens – (appointed 24 May 2022)
S Price – (appointed 28 February 2023)

Independent examiner
J Holme
Guilden Sutton
Chester CH3 7EW

Approved by order of the board of trustees on 24 October 2023 and signed on its behalf by:



V L Serna: Trustee

Independent Examiners Report to the Trustees of

Elton Community Centre

I report to the charity trustees on my examination of the accounts of the Centre for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts.

Having satisfied myself that the accounts of the Centre are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1 accounting records were not kept in respect of the centre; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounts and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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

J Holme

J Holme BSc
Chester
Date: 24 October 2023

Statement of Financial Activities for the year ended 31 March 2023

INCOMING RESOURCES

	Notes	Year ended 31 March 2023 Total funds	Year ended 31 March 2022 Total funds
Donations		27,652	36,608
Other trading activities	2	14,671	17,471
Total		42,323	54,079
EXPENDITURE ON			
Activities for generating funds		21,579	19,058
Charitable activities		6,371	1,361
(Profit)/Loss on disposal of fixed assets		(900)	(120)
Other		10,130	9,743
Total		37,180	30,042
NET INCOME/(EXPENDITURE)	3	5,143	24,037
RECONCILIATION OF FUNDS			
Total funds brought forward		98,436	74,399
TOTAL FUNDS CARRIED FORWARD		103,579	98,436

Balance sheet as at 31 March 2023

	Notes	As at 31 March 2023 Total and Unrestricted funds	As at 31 March 2022 Total and Unrestricted funds
			£
FIXED ASSETS			
Tangible assets	6	38,530	38,960
CURRENT ASSETS			
Stocks	7	3,133	950
Debtors and Prepayments		1,017	1,199
Cash at bank and in hand		63,350	58,150
		67,500	60,299
CREDITORS			
Amounts falling due within year	8	(2,451)	(823)
NET CURRENT ASSETS		65,049	59,476
TOTAL ASSETS LESS CURRENT LIABILITIES		103,579	98,436
NET ASSETS		103,579	98,436
FUNDS			
Unrestricted funds	9	103,579	98,436
TOTAL FUNDS		103,579	98,436

Signed on its behalf by:

C Leith - Trustee

VL Serna - Trustee

24 October 2023

Notes to the accounts for the year ended 31 March 2023

1. ACCOUNTING POLICIES

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 notes to these accounts.

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

Income
Income is recognised in the accounts when the charity becomes entitled the resources, and it is more likely than not that the income will be received and the amounts can be reliably measured.

Expenditure
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.

Tangible fixed assets
Depreciation is provided on a fixed percentage per annum at the following rates in order to write-off each asset over its estimated useful life

Building	4%
Other Fixtures and fittings	10%
IT equipment	33%

Stocks
Stocks are held at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Notes to the accounts for the year ended 31 March 2023 (continued)

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. See note 9.

Going concern
The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. Activity at the centre is increasing and income has risen. The trustees continue to seek financial assistance from local third parties where available. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

2. OTHER TRADING ACTIVITIES	Year ended 31 March 2023 £	Year ended 31 March 2022 £
Income from hire fees and bar takings	66,860	36,038

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

Depreciation - owned assets	10,130	9,743

4. TRUSTEES' REMUNERATION AND BENEFITS

In the year to 31 March	1,000	nil

5.STAFF COSTS

Wages	26,388	8,141
Social security costs	4,516	58
Pension costs (Defined contributions)	758	-
Total Staff Costs	31,662	8,199
Average number of employees in the year	2	1

Notes to the accounts for the year ended 31 March 2023 (continued)

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings	IT Equipment	Total
COST	£	£	£
1 April 2022	57,500	7,773	65,273
Additions	7,983	1,717	9,700
Disposals	(900)	-	(900)
31 March 2023	64,583	9,490	74,073
DEPRECIATION			
1 April 2022	21,989	4,324	26,313
Charge for year	8,013	3,017	11,030
Disposals	(900)	-	(900)
31 March 2023	29,102	7,341	36,443
NET BOOK VALUE			
At 31 March 2023	35,481	2,149	37,630
At 31 March 2022	35,511	3,449	38,960

7. STOCKS

	Year ended 31 March 2023 £	Year ended 31 March 2022 £
Bar stocks	3,133	950

8. CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year ended 31 March 2023 £	Year ended 31 March 2022 £
Accrued expenses	1,860	-
Deferred income	591	823
	2,451	823

9.TOTAL AND UNRESTRICTED FUNDS

		31 March 2023	31 March 2022
General Fund	As at 1 April 2022	98,436	74,399
	Net movement in funds	5,143	24,037
	As at 31 March 2023	103,579	98,436
Included in the above are as follows			
	Incoming resources	42,323	54,079
	Resources expended	(37,180)	(30,042)
		5,143	24,037

10. RELATED PARTY TRANSACTIONS

An ex-gratia payment of £1,000 was paid in the year to trustee, C Leith for accounting services (2022: nil).

ELTON COMMUNITY CENTRE

England & Wales - Charity number 520048

Accounts

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2022 for Elton Community Centre

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Report of the Trustees for the year ended 31 March 2022

The Trustees present their report with the financial statements for the year ended 31 March 2022.

OBJECTIVES AND AIMS

The charity is a public benefit entity. The objects of the charity are exclusively for charitable purposes, which are the provision of a Youth and Community Centre for the use of the inhabitants of the parish of Elton in the County of Chester without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The future aims are to provide a means of further improving quality of life for inhabitants of all ages, by modernising systems and approaches to support a changing community.

The trustees have given due regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Achievements

This year we have continued to make changes and improvements to the facilities to ensure it is fit for purpose. We have developed more services and encouraged more groups and new users which will improve the wellbeing of people living within the area of benefit.

We have continued to work alongside many agencies including the Cheshire West Food Bank, The Welcome Network, Citizens Advice and are also now working with the new Cheshire and Wirral 'Care Community' who have added more benefits such as the menopause café and bereavement services.

Support

We are very grateful for the grants and support that we have received from local businesses which have enabled us to fund many of the improvements.

In particular, CF Fertilisers have been a major donor to the Food Pantry and also in providing man hours to support our volunteers and the wider community.

Bilfinger have kindly given the Centre a voucher in order to buy plants to improve the outside of the building.

Protos have donated funds to purchase a projector and screen, new fire doors for the front rooms and a new key coded door for the entrance. There are also funds for outside lighting.

HeartSine have donated a defibrillator which has been installed on the building. The external box was donated by Councillors Heatley and Parker.

An ice-cream machine has been bought by Encirc and is in the Bar area with a view to selling ice-creams over the summer months to users of the Park.

Performance

Footfall in the centre is increasing with the appointment of the manager who is driving the provision of events and social groups. This is increasing the financial performance and further allowing more facilities.

We have installed a new beer system in to the bar which will improve customer experience and hopefully increase this important revenue stream.

Funding has been received for the creation of a Community Pantry, which is in progress, with plans to purchase the furniture and equipment required.

FINANCIAL REVIEW,

Funding sources

The charity has received support from government bodies and local agencies during the year of £36,608. Trading income has improved with Covid restrictions being relaxed and totalled £17,471. Expenditure for the year totalled £30,042 generating an excess of income over expenditure of £24,037. Reserves at 31 March 2022 totalled £98,436.

Reserves policy

The trustees aim to maintain free reserves, in unrestricted funds, at a level which equates to at least six months unrestricted charitable expenditure.

Going concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. Following the end of the Covid 19 pandemic, activity at the centre is increasing and income has risen. The trustees continue to seek financial assistance from local third parties where available. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The committee was increased to 10 at the last AGM and this has been of huge benefit with support on the division of responsibilities. We continue to have many willing volunteers and are immensely grateful to have a range of skilled people who give up their time to complete the various roles whether behind the scenes or as daily boots on the ground volunteers. We have also recruited a new member of staff, who has taken on much of the day to day running of the centre with a view to them becoming the centre manager once finances allow.

Governance

The transfer to a Charitable Incorporated Organisation (CIO) model which has been agreed by the Parish Council and should have come to fruition in summer 2021. Unfortunately, despite the CIO structure having been agreed and the Parish Council's solicitor having the transfer documents in place, we have not been able to complete the transfer due to the pre-2019 committee having begun the registration themselves and not completed the transaction. We will continue to press for the transfer to occur with the support of the Parish Council and their solicitor.

The Committee was taken over with the current governing document, a deed of trust, which includes the lease with the Parish Council.

Management of trustees

The trustees have a policy for the recruitment, selection and induction process which seeks to ensure that the skills of the trustees are matched to those required to maximise the effectiveness of the Trust. All trustee positions are voluntary and unpaid.

The trustees offer the positions to the selected candidate setting out their duties. The appointment is then subject to a two-meeting, six-month probationary term, before becoming permanent.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the Charity's policies, systems and controls to ensure that there are no unmitigated risks to which the Charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 520048

Registered Office
Elton Community Centre
Off School Lane
Elton
Chester
Cheshire
CH2 4PU

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 520048

Registered Office
Elton Community Centre
Off School Lane
Elton
Chester
Cheshire
CH2 4PU

Trustees
L Williams
R Marks
K Findlow – (resigned 24 May 2022)
K Ryan - Secretary
P O'Reilly
T Guiardo – (resigned 24 May 2022)
V L Serna – Chair
C Leith – Treasurer
N Goodliffe
S Owens – (appointed 24 May 2022)

Independent examiner
Judith Holme
Tarvin Rd
Littleton
Chester CH3 7DF

Approved by order of the board of trustees on 28 September 2022 and signed on its behalf by:

VL Serna: Trustee

Independent Examiners Report to the Trustees of

Elton Community Centre

I report to the charity trustees on my examination of the accounts of the Centre for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts.

Having satisfied myself that the accounts of the Centre are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1 accounting records were not kept in respect of the centre; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounts and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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



Judith Holme BSc ALCM
Chester
Date: 28 September 2022

Statement of Financial Activities for the year ended 31 March 2022

INCOME AND ENDOWMENTS FROM:	Notes	Year ended 31 March 2022 Total and Unrestricted funds	Year ended 31 March 2021 Total and Unrestricted funds
Donations		36,608	70,511
Other trading activities	2	17,471	4,291
Total		54,079	74,802
EXPENDITURE ON			
Activities for generating funds		19,058	426
Charitable activities		1,361	3,809
(Profit)/Loss on disposal of fixed assets		(120)	7,392
Other		9,743	33,592
		30,042	45,219
NET INCOME/(EXPENDITURE)	3	24,037	29,583
RECONCILIATION OF FUNDS			
Total funds brought forward		74,399	44,816
TOTAL FUNDS CARRIED FORWARD		98,426	74,399

Balance sheet as at 31 March 2022

	Notes	As at 31 March 2022 Total and Unrestricted funds	As at 31 March 2021 Total and Unrestricted funds £
FIXED ASSETS			
Tangible assets	5	38,960	37,399
CURRENT ASSETS			
Stocks	6	950	461
Debtors and Prepayments		1,199	843
Cash at bank and in hand		58,150	36,256
		60,299	37,560
CREDITORS			
Amounts falling due within one year	7	(823)	(560)
NET CURRENT ASSETS		59,476	37,000
TOTAL ASSETS LESS CURRENT LIABILITIES		98,436	74,399
NET ASSETS		98,436	74,399
FUNDS			
Unrestricted funds	8	98,436	74,399
TOTAL FUNDS		98,436	74,399

Signed on its behalf by:

C Leith - Trustee

VL Serna - Trustee

Notes to the accounts for the year ended 31 March 2022

1. ACCOUNTING POLICIES

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 notes to these accounts.

The accounts have been prepared in accordance 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 (FRS102) issued on 16 July 2014, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102).

Income
Income is recognised in the accounts when the charity becomes entitled the resources, it is more likely than not that the income will be received and the amounts can be reliably measured. During the Covid pandemic the charity has received funds in the form of rebates and donations from government bodies and other organisations. These have no legal obligations attached and have been recognised as income on receipt.

Expenditure
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.

Tangible fixed assets
Depreciation is provided on a reducing balance basis at the following rates in order to write-off each asset over its estimated useful life

Building	4%
Fixtures and fittings	10%
IT equipment	33%

Stocks
Stocks are held at the lower of costs and net realisable value after making allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Notes to the accounts for the year ended 31 March 2022 (continued)

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposed within the objects of the charity.
Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. See note 8.

Going concern
The trustees are continually reviewing the operations of the charity and its ability to deliver its objectives. Following the end of the Covid 19 pandemic, activity at the centre is increasing and income has risen. The trustees continue to seek financial assistance from local third parties where available. In the opinion of the trustees the charity has the necessary resources and remains a going concern.

	Year ended 31 March 2022 £	Year ended 31 March 2021 £
2. OTHER TRADING ACTIVITIES		
Hire fees and bar takings	36,038	4,291
3. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation - owned assets	9,743	5,300
4. TRUSTEES' REMUNERATION AND BENEFITS		
In the year to 31 March	nil	nil
5.STAFF COSTS		
Wages	8141	-
Social security costs	58	-
Total Staff Costs	8199	-
Average number of employees in the year	1	0

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings	IT Equipment	Total
COST	£	£	£
1 April 2021	49,329	4,760	54,089
Additions	8,291	3,013	11,304
Disposals	(120)	-	(120)
31 March 2022	57,500	7,773	65,273
DEPRECIATION			
1 April 2021	14,894	1,796	16,690
Charge for year	7,215	2,528	9,743
Disposals	(120)		(120)
31 March 2022	21,989	4,324	26,313
NET BOOK VALUE			
At 31 March 2022	35,511	3,449	38,960
At 31 March 2021	34,435	2,964	37,399

6. STOCKS

	Year ended 31 March 2022	Year ended 31 March 2021
		£
Bar stocks	950	461

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	-	-
Deferred income	(823)	(561)
	(823)	(561)

Notes to the accounts for the year ended 31 March 2021 (continued)

8. TOTAL AND UNRESTRICTED FUNDS

General Fund	As at 1 April 2021	74,399	44,816
	Net movement in funds	24,037	29,583
	As at 31 March 2022	98,436	74,399
Included in the above are as follows			
	Incoming resources	54,079	74,802
	Resources expended	(30,042)	(45,219)
	Movement in funds	24,037	29,583

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

ELTON COMMUNITY CENTRE

England & Wales - Charity number 520048

Accounts

Report of the Trustees and Unaudited Financial Statements of the Year Ended 31 March 2021 for Elton Community Centre

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Report of the Trustees for the year ended 31 March 2021

The Trustees present their report with the financial statements for the year ended 31 March 2021.

OBJECTIVES AND AIMS

The charity is a public benefit entity. The objects of the charity as such are exclusively for charitable purposes, which are the provision of a Youth and Community Centre for the use of the inhabitants of the parish of Elton in the County of Chester without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreational and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

The future aims are to provide a means of further improving quality of life for inhabitants of all ages, by modernising systems and approaches to support a changing community.

The trustees have given due regard to the Charity Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

This year despite huge challenges we have achieved a huge amount in regard to improving the facilities at the community centre for the benefit of the community, ensuring that the centre is fit for purpose and can include more groups and services. Also, encouraging new uses and services to improve the wellbeing of people living within the area of benefit. We have joined forces with many agencies such as the Cheshire West Food Bank, The Welcome Network, Citizens Advice and others.

Improvements have been supported by many grants and offers of support by local businesses and charities and by a fantastic group of volunteers who have worked tirelessly throughout and have grown in number. We have also been very grateful to Cheshire West and Chester who have administered the government grants, which have allowed us to pay the bills and complete essential maintenance, despite lack of any significant revenue.

The committee began as 6 members plus volunteers and as of the Meeting held in February to ratify the accounts from 2019 – 2020 the committee agreed to enlarge its number to a maximum 12, with 10 members voted for, so as to ready itself for a transfer to a CIO (Charitable Incorporated Organisation) model which has since been ratified by the Parish Council and should come into fruition in summer 2021.

The main improvements have been the installation of partitions to provide flexible spaces for hire, installation of a catering kitchen, a Citizens Advice Bureau touch

Report of the Trustees for the year ended 31 March 2021(continued)

point and a corporate standard meeting room. All public areas have been refurbished to provide a welcoming environment.

These changes will ensure that the charity can earn income in the future through the community café, bar and hiring out of rooms to local groups. These activities will provide funds to support youth hub, the food bank and other community support activities.

FINANCIAL REVIEW

Funding sources

The charity has received support from government bodies and local agencies during the year of £70,511k. Trading income has been restricted this year due to the long closures and totalled £4,291. Expenditure for the year totalled £45,219 generating an excess of income over expenditure of £29,582. Reserves at 31 March 2021 totalled £74,399.

Reserves policy

The trustees aim to maintain free reserves, in unrestricted funds, at a level which equates to approximately six months unrestricted charitable expenditure.

Going concern

The trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid19 pandemic. The trustees have followed government guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the trustees significant financial pressure will be placed on the Charity as a result of the pandemic but the trustees believe they have the structure and resources to ensure the Charity remains a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Committee was taken over with the current governing document, a deed of trust, which includes the lease with the Parish Council.

The Committee agreed in February 2020 to move to a CIO Association model to which 12 persons can be elected, 10 of which spaces were elected. The draft CIO has

Report of the Trustees for the year ended 31 March 2021(continued)

been agreed by the lessor, Elton Parish Council, and the Committee awaits the completion of the legalities.

Recruitment and appointment of new trustees

The trustees have a policy for the recruitment, selection and induction process, which seeks to ensure that the skills of the trustees are matched to those required to maximise the effectiveness of the Trust. All trustee positions are voluntary and unpaid.

The trustees offer the positions to the selected candidate setting out their duties. The appointment is then subject to a two-meeting, six-month probationary term, before becoming permanent.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees regularly review the Charity's policies, systems and controls to ensure that there are no unmitigated risks to which the Charity may be exposed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number: 520048

Registered Office
Elton Community Centre
Off School Lane
Elton
Chester
Cheshire
CH2 4PU

Trustees
S Garrity (resigned 3 August 2020)
L Williams (appointed 3 August 2020) - Secretary
R Marks (appointed 23 February 2021)
K Findlow (appointed 23 February 2021)

K Ryan (appointed 23 February 2021)
P O'Reilly (appointed 23 February 2021)
T Guiardo (appointed 23 February 2021)
V L Serna – Chair
C Leith – Treasurer
N Goodliffe

Independent examiner
Judith Holme
Tarvin Rd
Littleton
Chester CH3 7DF

Approved by order of the board of trustees on 25 May 2021 and signed on its behalf by:

V L Serna – Trustee



Independent Examiners Report to the Trustees of

Elton Community Centre

I report to the charity trustees on my examination of the accounts of the Centre for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts.

Having satisfied myself that the accounts of the Centre are not required to an audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiners statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1 accounting records were not kept in respect of the centre; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the accounting requirements other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounts and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)).

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

J Holme

Judith Holme BSc ALCM
Chester
Date: 25 May 2021

Statement of Financial Activities for the year ended 31 March 2021

INCOME AND ENDOWMENTS FROM:	Notes	Year ended 31 March 2021 Total and Unrestricted funds	Year ended 31 March 2020 Total and Unrestricted funds
Donations		70,511	-
Other trading activities	2	4,291	15,285
Total		74,802	15285
EXPENDITURE ON			
Activities for generating funds		426	2,197
Charitable activities		3,809	-
Loss on disposal of fixed assets		7,392	-
Other		33,592	18,516
		45,219	20,713
NET INCOME/(EXPENDITURE)	3	29,583	(5,428)
RECONCILIATION OF FUNDS			
Total funds brought forward		44,816	50,244
TOTAL FUNDS CARRIED FORWARD		74,399	44,816

Balance sheet as at 31 March 2021

	Notes	As at 31 March 2021 Total and Unrestricted funds £	As at 31 March 2020 Total and Unrestricted funds £
FIXED ASSETS			
Tangible assets	5	37,399	37,095
CURRENT ASSETS			
Stocks	6	461	1,222
Debtors and Prepayments		843	-
Cash at bank and in hand		36,256	8,154
		37,560	9,376
CREDITORS			
Amounts falling due within one year	7	(560)	(1,655)
NET CURRENT ASSETS		37,000	7,721
TOTAL ASSETS LESS CURRENT LIABILITIES		74,399	44,816
NET ASSETS		74,399	44,816
FUNDS			
Unrestricted funds	8	74,399	44,816
TOTAL FUNDS		74,399	44,816

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to keeping accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the trustees, authorised for issue on 25 May 2021, and signed on its behalf by:

C Leith - Trustee

VL Serna - Trustee

Notes to the accounts for the year ended 31 March 2021

1. ACCOUNTING POLICIES

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: 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

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

Income
Income is recognised in the accounts when the charity becomes entitled the resources,
it is more likely than not that the income will be received and the amounts can be reliably measured.
During the Covid pandemic the charity has received funds in the form of rebates and donations from government bodies and other organisations. These have no legal obligations attached and have been recognised as income on receipt.

Expenditure
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.

Tangible fixed assets
Depreciation is provided on a reducing balance basis at the following rates in order to write-off each asset over its estimated useful life

Building	4%
Fixtures and fittings	10%
IT equipment	33%

Stocks
Stocks are held at the lower of costs and net realisable value after making allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Notes to the accounts for the year ended 31 March 2021 (continued)

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
Restricted funds can only be used for particular restricted purposed within the objects of the charity.
Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. See note 8.

Going concern
The Covid 19 pandemic has curtailed the usual activities of the charity.
To mitigate the impact of this the trustees have followed government guidance and are seeking financial assistance from donors and government agencies and making cost savings.
In the opinion of the trustees the charity has sufficient resources to ensure that it remains a going concern.

	Year ended 31 March 2021 £	Year ended 31 March 2020 £
2. OTHER TRADING ACTIVITIES		
Hire fees and bar takings	4,291	15,285
3. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation - owned assets	5,300	4,253

4. TRUSTEES' REMUNERATION AND BENEFITS

The trustees received no remuneration, benefits or expenses for the years ended 31 March 2021 or 31 March 2020.

Notes to the accounts for the year ended 31 March 2021 (continued)

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings	IT Equipment	TOTAL
COST	£	£	£
1 April 2020	54,757	440	55,197
Additions	9,101	4,320	13,421
Disposals	14,529	-	14,529
31 March 2021	49,329	4,760	54,089
DEPRECIATION			
1 April 2020	17,786	316	18,102
Charge for year	3,820	1,480	5,300
Disposals	6,712	-	6,712
31 March 2021	14,894	1,796	16,690
NET BOOK VALUE			
At 31 March 2021	34,435	2,964	37,399
At 31 March 2020	36,971	124	37,095

	Year ended 31 March 2021	Year ended 31 March 2020
6. STOCKS	£	£
Bar stocks	461	1,222

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	-	1655
Deferred income	561	-
	561	1655

Notes to the accounts for the year ended 31 March 2021 (continued)

Total and Unrestricted funds			
General fund	As at 1 April 2020	44,816	50,244
	Net movement in funds	29,583	(5,428)
	As at 31 March 2021	74,399	44,816
Included in the above are as follows			
	Incoming resources	74,802	15,285
	Resources expended	(45,219)	(20,713)
	Movement in funds	29,583	(5,428)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Ankers Heather NI No: JT940162C NI Rate: A Tax Code: 1257L W1/M1

Month No: 5 Employee No: 1 Dept: Date: 25/08/2021

Payments	Qty	Rate	Amount
Salary			780.00

Deductions

Summary this Month

Gross Taxable	780.00
PAYE Tax	0.00
NIC	0.00
Total Payments	780.00
Total Deductions	0.00
Net Pay	780.00

Details To-date:				
	Gross Taxable	1920.00		
	PAYE Tax	0.00	Net Pay	1920.00
	NIC	0.00		

Elton Community Centre

Payable by Cheque **780.00**

accounts@eltoncommunitycentre.co.uk

From: UHY PAYROLL <uhybureau@uhy-chester.com>
Sent: 26 July 2021 15:04
To: accounts@eltoncommunitycentre.co.uk
Subject: Payroll Information
Attachments: Starter Checklist 2021 - 22.pdf; Employee info Sheet - 2018.xls

Hi Christine,

I have attached a HMRC new starter checklist which is required if the employee does not have a P45 to hand. Also, attached is an employee information sheet.

If you have any other information from previous emails, that would be of great help.

Kind Regards,

Ed

Kind Regards

Ed Roberts

Payroll Manager

On behalf of UHY Hacker Young

St John's Chambers
Love Street
Chester CH1 1QN

Tel: 01244 320532
Fax: 01244 505930
Web: www.uhy-uk.com

Helping you prosper

We are proud to be supporting the Mental Health Foundation as our national charity for 2017/18.

Click here to visit our JustGiving page

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UHY by your side.
Any time, all the time.
www.uhy-cloudaccounting.co.uk

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ED -

accounts@eltoncommunitycentre.co.uk

From: Nick Jenkins <n.jenkins@uhy-chester.com>
Sent: 14 July 2021 17:12
To: accounts@eltoncommunitycentre.co.uk
Subject: payroll

Dear Christine
Judith Holme has asked me to help with the payroll for you
I am setting up the payroll for Elton Community Centre
To do this I need the following please

The employee's P45, start date, hours of work and salary each month
The PAYE details of the community Centre
I understand that the paye ref number is 120/MB64786. I will also need the accounts office number
The full address of the Centre

Will the employee be in a pension scheme in which case I will need the er's and ee's contribution rates and all details of the pension scheme?

Many thanks

01928 - 890849.

14TH - JUNE - 25TH

Eg - 4hrs per day - Mon - Fri

generated.

owed final Holiday pay - 26th.

Nick Jenkins FCA
Partner

On behalf of UHY Hacker Young
Chartered Accountants

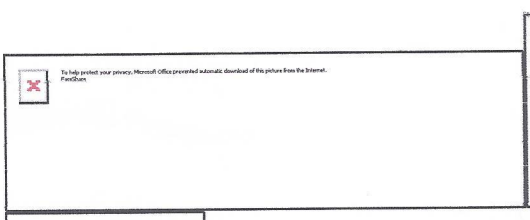
St John's Chambers
Love Street
Chester CH1 1QN

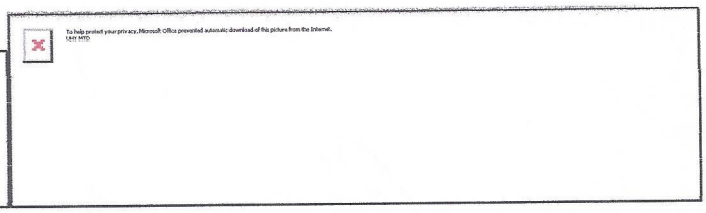
Tel: 01244 320532
Fax: 01244 505930
Web: www.uhy-uk.com

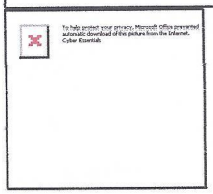
Helping you prosper

We produce a number of publications and blogs covering the financial and taxation issues that affect you, your family and your business, many of which are sector specific.
To see which ones may be of interest to you and to sign up to our mailing list, click here
or email office@uhy-chester.com.
If you would like to know more about **Making Tax Digital**, click on the icon below:









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HM Revenue & Customs

Need help?
For online guidance from HM Revenue & Customs go to **www.gov.uk/business-tax/paye**

DM43751/003/00012549
ELTON COMMUNITY CENTRE
SCHOOL LANE
ELTON
CHESTER
CH2 4PU

Employer PAYE reference
120/MB64786

327000

E55

March 2020

Important information for all employers

Finishing the old tax year 2019 to 2020

At the end of the tax year, submit your final Full Payment Submission (FPS) and/or Employer Payment Summary (EPS) for the pay period as normal. You must make sure that you indicate on your last FPS or EPS for the year that it is your 'Final submission for the tax year'. You must do this even if you have not made any deductions of PAYE tax or National Insurance contributions (NICs) from your employees in that pay period.

For more information go to www.gov.uk/payroll-annual-reporting

Starting the new tax year 2020 to 2021

Please use the tax tables or payroll software applicable from 6 April 2020.
You must use the information provided on helpsheet P9X(2020) 'Tax codes to use from 6 April 2020' to make sure you get your 2020 to 2021 tax codes right. The P9X also helps you identify changes to Payroll software, PAYE calculators and tax tables.

To find helpsheet P9X(2020), go to www.gov.uk/government/publications/p9x-tax-codes

Basic PAYE Tools

If you use the Basic PAYE Tools, you need to check that you're using the latest version.
To find out how, go to www.gov.uk/basic-paye-tools

Employer Bulletin - April 2020

The Employer Bulletin is published 6 times a year. The bulletin contains the latest information on topics and issues affecting employers along with articles to help you run your payroll.
The April 2020 issue, to be published nearer the start of the new tax year, is particularly helpful as it includes articles on changes for the 2020 to 2021 tax year.

To download the Employer Bulletin in PDF format,
go to www.gov.uk/government/collections/hm-revenue-and-customs-employer-bulletin

Email alerts and employer educational products

We strongly advise you to register to get an alert when new information, including new issues of the Employer Bulletin, is available to you. Webinars are a new way of learning about your payroll, our presentations cover a wide range of topics.

For more information, go to www.gov.uk/government/news/webinars-emails-and-videos-on-employing-people

For Welsh language information, go to www.gov.uk/cymraeg

UHY Hacker Young
Chartered Accountants

New Starter Form

Company Name :	ELTON COMMUNITY CENTRE
Name:	HEATHER ANKERS.
Address	27 MIMOSA CLOSE, ELTON, CHESTER, CHESHIRE.
Postcode:	CH2 4RX
Telephone no:	07517099106
Mobile no:	
D O B:	01/04/86
Nationality:	BRITISH.
Job Description:	CAFE CO-ORDINATOR.
Full time / Part time:	PART TIME
Hours Per Week	20
Rate of Pay	9p/hr. OR Salary
Days Worked	S S (M) (T) (W) (T) (F)
National Insurance No:	JT 94 01 62 C
Marital Status:	SEPARATED.
Start Date:	
Weekly/Monthly Paid	MONTHLY (25TH) £720 before tax per/m
Date When Paid Each Week /Month	25TH.
Bank/Building Societry:	NATIONWIDE
Account Holder Name:	MISS HEATHER SIMPSON.
Sort Code:	07 08 06

Account Number:	0 6 4 7 5 0 4 0
Email Address	heatherankers@hotmail.com
Building society Ref:	

HM Revenue & Customs

Starter checklist

Instructions for employers

This Starter Checklist can be used to gather information about your new employee. You can use this information to help fill in your first Full Payment Submission (FPS) for this employee. You need to keep the information recorded on the Starter Checklist record for the current and previous 3 tax years. Do not send this form to HM Revenue and Customs (HMRC).

Instructions for employees

As a new employee your employer needs the information on this form before your first payday to tell HMRC about you and help them use the correct tax code. Fill in this form then give it to your employer. Do not send this form to HMRC.

It's important that you choose the correct statement. If you do not choose the correct statement you may pay too much or too little tax. For help filling in this form watch our short youtube video, go to www.youtube.com/hmrcgovuk

Employee's personal details

1 **Last name**

ANKERS

2 **First names**
Do not enter initials or shortened names such as Jim for James or Liz for Elizabeth

HEATHER JAYNE

3 **Are you male or female?**

Male ☐ Female X

4 **Date of birth** DD MM YYYY

01 04 1986

5 **Home address**

27 MIMOSA CLOSE
ELTON, CHESTER
CHESHIRE
Postcode CH2 4RX
Country

6 **National Insurance number** if known

JT 94 01 62 C

7 **Employment start date** DD MM YYYY

Employee statement

8 **Choose the statement that applies to you, either A, B or C, and tick the appropriate box.**

Statement A	Statement B	Statement C
Do not choose this statement if you're in receipt of a State, Works or Private Pension. Choose this statement if the following applies. This is my first job since 6 April and since the 6 April I've not received payments from any of the following: • Jobseeker's Allowance • Employment and Support Allowance • Incapacity Benefit	Do not choose this statement if you're in receipt of a State, Works or Private Pension. Choose this statement if the following applies. Since 6 April I have had another job but I do not have a P45. And/or since the 6 April I have received payments from any of the following: • Jobseeker's Allowance • Employment and Support Allowance • Incapacity Benefit	Choose this statement if: • you have another job and/or • you're in receipt of a State, Works or Private Pension
Statement A applies to me ☐	Statement B applies to me ☐	Statement C applies to me ☐