

**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

A handwritten signature in black ink, appearing to be 'V L Serna', written in a cursive style.

**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.



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
		<hr/>	<hr/>
<b>Total</b>		<b>74,802</b>	<b>15285</b>

**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
		<hr/>	<hr/>
		45,219	20,713
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	3	<b>29,583</b>	<b>(5,428)</b>

**RECONCILIATION OF FUNDS**

Total funds brought forward		44,816	50,244
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>74,399</b>	<b>44,816</b>



**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 £
<b>FIXED ASSETS</b>			
Tangible assets	5	37,399	37,095
<b>CURRENT ASSETS</b>			
Stocks	6	461	1,222
Debtors and Prepayments		843	-
Cash at bank and in hand		36,256	8,154
		37,560	9,376
<b>CREDITORS</b>			
Amounts falling due within one year	7	(560)	(1,655)
<b>NET CURRENT ASSETS</b>		37,000	7,721
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		74,399	44,816
<b>NET ASSETS</b>		74,399	44,816
<b>FUNDS</b>			
Unrestricted funds	8	74,399	44,816
<b>TOTAL FUNDS</b>		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 purposes 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 £
<b>2. OTHER TRADING ACTIVITIES</b>		
Hire fees and bar takings	4,291	15,285
<b>3. NET INCOME/(EXPENDITURE)</b>		
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 £
<b>COST</b>			
1 April 2020			
	54,757	440	55,197
Additions	9,101	4,320	13,421
Disposals	14,529	-	14,529
31 March 2021	<u>49,329</u>	<u>4,760</u>	<u>54,089</u>

**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	<u>14,894</u>	<u>1,796</u>	<u>16,690</u>

**NET BOOK VALUE**

At 31 March 2021	<u>34,435</u>	<u>2,964</u>	<u>37,399</u>
At 31 March 2020	<u>36,971</u>	<u>124</u>	<u>37,095</u>

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

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Accrued expenses	-	1655
Deferred income	561	-
	<u>561</u>	<u>1655</u>

**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)
		<hr/>	<hr/>
	As at 31 March 2021	74,399	44,816
		<hr/>	<hr/>
Included in the above are as follows			
	Incoming resources	74,802	15,285
	Resources expended	(45,219)	(20,713)
		<hr/>	<hr/>
	Movement in funds	29,583	(5,428)
		<hr/>	<hr/>

**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	Deductions		Summary this Month	
Salary				780.00			Gross Taxable 780.00	
							PAYE Tax 0.00	
							NIC 0.00	
							Total Payments 780.00	
							Total Deductions 0.00	
							Net Pay 780.00	
Details		Gross Taxable		1920.00				
To-date:		PAYE Tax		0.00		Net Pay		1920.00
		NIC		0.00				
Elton Community Centre						Payable by Cheque		780.00



**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

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St John's Chambers  
Love Street  
Chester CH1 1QN

Tel: 01244 320532  
Fax: 01244 505930  
Web: [www.uhy-uk.com](http://www.uhy-uk.com)

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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

**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](http://www.uhy-uk.com)

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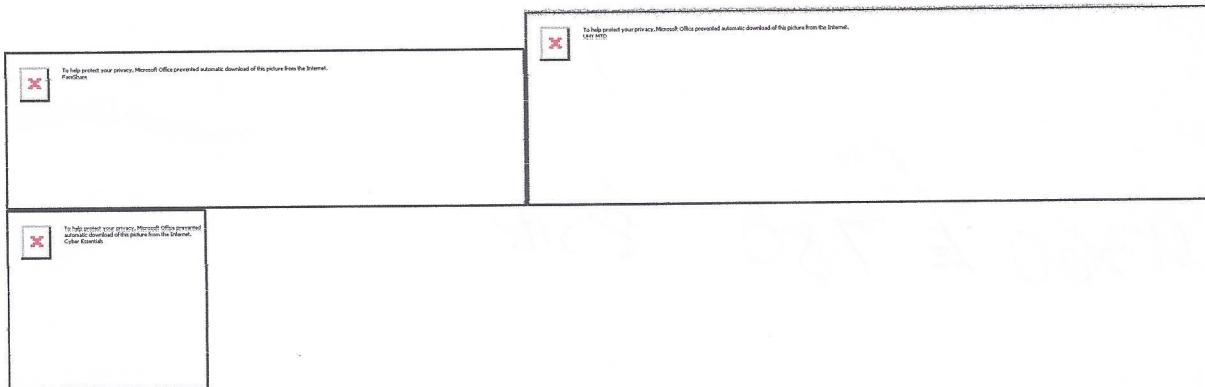
01928- 890849

14th - June 25th

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generated.

owed final Holiday pay - 26.01.



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HM Revenue  
& Customs

## Need help?

For online guidance from  
HM Revenue & Customs go to  
[www.gov.uk/business-tax/payee](http://www.gov.uk/business-tax/payee)

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](http://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](http://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-payee-tools](http://www.gov.uk/basic-payee-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](http://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](http://www.gov.uk/government/news/webinars-emails-and-videos-on-employing-people)

For Welsh language information, go to [www.gov.uk/cymraeg](http://www.gov.uk/cymraeg)

**New Starter Form**

Company Name :

ELTON COMMUNITY CENTRE

Name:

HEATHER ANKERS

Address

27 MIMOSA CLOSE, ELTON,  
CHESTER, CHESHIRE.

Postcode:

CH2 4RX

Telephone no:

07817099106

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/w

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 perm

Date When Paid Each Week /Month

25TH

Bank/Building Society:

NATIONWIDE

Account Holder Name:

MISS HEATHER SIMPSON

Sort Code:

07

08

06

Account Number:

0	6	4	7	5	0	4	0
---	---	---	---	---	---	---	---

Email Address

h	e	a	t	h	e	r	a	n	k	e	r	s	@	n	d	m	a	y	.	c	o	m
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Building society Ref:

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## 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](http://www.youtube.com/hmrcgovuk)

## Employee's personal details

<p>1 Last name</p> <p>ANKERS</p> <p>2 First names</p> <p>Do not enter initials or shortened names such as Jim for James or Liz for Elizabeth</p> <p>HEATHER JAUNE</p> <p>3 Are you male or female?</p> <p>Male <input type="checkbox"/> Female <input checked="" type="checkbox"/></p> <p>4 Date of birth DD MM YYYY</p> <p>01 04 1986</p>	<p>5 Home address</p> <p>27 MIMOSA CLOSE ELTON, CHESTER CHESHIRE</p> <p>Postcode CH24RX</p> <p>Country</p> <p>6 National Insurance number if known</p> <p>JT 94 01 62 C</p> <p>7 Employment start date DD MM YYYY</p> <p><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>
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## 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
<p>Do not choose this statement if you're in receipt of a State, Works or Private Pension.</p> <p>Choose this statement if the following applies.</p> <p>This is my first job since 6 April and since the 6 April I've not received payments from any of the following:</p> <ul style="list-style-type: none"><li>• Jobseeker's Allowance</li><li>• Employment and Support Allowance</li><li>• Incapacity Benefit</li></ul>	<p>Do not choose this statement if you're in receipt of a State, Works or Private Pension.</p> <p>Choose this statement if the following applies.</p> <p>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:</p> <ul style="list-style-type: none"><li>• Jobseeker's Allowance</li><li>• Employment and Support Allowance</li><li>• Incapacity Benefit</li></ul>	<p>Choose this statement if:</p> <ul style="list-style-type: none"><li>• you have another job and/or</li><li>• you're in receipt of a State, Works or Private Pension</li></ul>
Statement A applies to me <input type="checkbox"/>	Statement B applies to me <input type="checkbox"/>	Statement C applies to me <input type="checkbox"/>