

**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

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### 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
<b>Total</b>		<b>54,079</b>	<b>74,802</b>

**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
		<b>30,042</b>	<b>45,219</b>
<b>NET INCOME/(EXPENDITURE)</b>	3	<b>24,037</b>	<b>29,583</b>

**RECONCILIATION OF FUNDS**

Total funds brought forward		74,399	44,816
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>98,426</b>	<b>74,399</b>

## 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 £
<b>FIXED ASSETS</b>			
Tangible assets	5	38,960	37,399
<b>CURRENT ASSETS</b>			
Stocks	6	950	461
Debtors and Prepayments		1,199	843
Cash at bank and in hand		58,150	36,256
		60,299	37,560
<b>CREDITORS</b>			
Amounts falling due within one year	7	(823)	(560)
<b>NET CURRENT ASSETS</b>		59,476	37,000
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		98,436	74,399
<b>NET ASSETS</b>		98,436	74,399
<b>FUNDS</b>			
Unrestricted funds	8	98,436	74,399
<b>TOTAL FUNDS</b>		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 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 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 £
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**2. OTHER TRADING ACTIVITIES**

Hire fees and bar takings	36,038	4,291
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**3. NET INCOME/(EXPENDITURE)**

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

Depreciation - owned assets	9,743	5,300
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**4. TRUSTEES' REMUNERATION AND BENEFITS**

In the year to 31 March	nil	nil
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**5. STAFF COSTS**

Wages	8141	-
Social security costs	58	-
Total Staff Costs	8199	-

Average number of employees in the year	1	0
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## 5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	IT Equipment £	Total £
<b>COST</b>			
1 April 2021	49,329	4,760	54,089
Additions	8,291	3,013	11,304
Disposals	(120)	-	(120)
31 March 2022	<u>57,500</u>	<u>7,773</u>	<u>65,273</u>

## 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	<u>21,989</u>	<u>4,324</u>	<u>26,313</u>

## NET BOOK VALUE

At 31 March 2022	<u>35,511</u>	<u>3,449</u>	<u>38,960</u>
At 31 March 2021	<u>34,435</u>	<u>2,964</u>	<u>37,399</u>

	Year ended 31 March 2022	Year ended 31 March 2021 £
<b>6. STOCKS</b>		
Bar stocks	<u>950</u>	<u>461</u>

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

Accrued expenses	-	-
Deferred income	<u>(823)</u>	<u>(561)</u>
	<u>(823)</u>	<u>(561)</u>



**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	<u>98,436</u>	<u>74,399</u>

Included in the above are as follows

Incoming resources	54,079	74,802
Resources expended	(30,042)	(45,219)
Movement in funds	<u>24,037</u>	<u>29,583</u>

**9. RELATED PARTY DISCLOSURES**

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