

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

Contents

	Page
Report of the Trustees	2-5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-12
Detailed Statement of Financial Activities	13

**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:

A handwritten signature in black ink, appearing to be 'V L Serna', written over a horizontal line.

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 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
<b>Total</b>		<b>42,323</b>	<b>54,079</b>

**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
<b>Total</b>		<b>37,180</b>	<b>30,042</b>
<b>NET INCOME/(EXPENDITURE)</b>	3	<b>5,143</b>	<b>24,037</b>

**RECONCILIATION OF FUNDS**

Total funds brought forward		98,436	74,399
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>103,579</b>	<b>98,436</b>

**Balance sheet as at 31 March 2023**

		As at 31 March 2023 Total and Unrestricted funds	As at 31 March 2022 Total and Unrestricted funds
	Note s		£
<b>FIXED ASSETS</b>			
Tangible assets	6	38,530	38,960
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS</b>			
Amounts falling due within year	8	(2,451)	(823)
<b>NET CURRENT ASSETS</b>		65,049	59,476
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		103,579	98,436
<b>NET ASSETS</b>		103,579	98,436
<b>FUNDS</b>			
Unrestricted funds	9	103,579	98,436
<b>TOTAL FUNDS</b>		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.

	Year ended 31 March 2023 £	Year ended 31 March 2022 £
<b>2. OTHER TRADING ACTIVITIES</b>		
Income from hire fees and bar takings	66,860	36,038
<b>3. NET INCOME/(EXPENDITURE)</b>		
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation - owned assets	10,130	9,743
<b>4. TRUSTEES' REMUNERATION AND BENEFITS</b>		
In the year to 31 March	1,000	nil
<b>5. STAFF COSTS</b>		
Wages	26,388	8,141
Social security costs	4,516	58
Pension costs (Defined contributions)	758	-
Total Staff Costs	<u>31,662</u>	<u>8,199</u>
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 £
<b>COST</b>			
1 April 2022	57,500	7,773	65,273
Additions	7,983	1,717	9,700
Disposals	(900)	-	(900)
31 March 2023	<u>64,583</u>	<u>9,490</u>	<u>74,073</u>
<b>DEPRECIATION</b>			
1 April 2022	21,989	4,324	26,313
Charge for year	8,013	3,017	11,030
Disposals	(900)	-	(900)
31 March 2023	<u>29,102</u>	<u>7,341</u>	<u>36,443</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>35,481</u>	<u>2,149</u>	<u>37,630</u>
At 31 March 2022	<u>35,511</u>	<u>3,449</u>	<u>38,960</u>

**7. STOCKS**

	Year ended 31 March 2023 £	Year ended 31 March 2022 £
Bar stocks	<u>3,133</u>	<u>950</u>

**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
	<u>2,451</u>	<u>823</u>

**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	<u>103,579</u>	<u>98,436</u>
Included in the above are as follows			
	Incoming resources	42,323	54,079
	Resources expended	(37,180)	(30,042)
		<u>5,143</u>	<u>24,037</u>

**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).