

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 Trustees 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 are 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 cognisant 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**

				Year ended 31 March 2025	Year ended 31 March 2024
	Notes	Unrestricted Funds	Restricted Funds		
<b>Incoming resources</b>		£	£	£	£
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	
<b>Total incoming resources</b>		84,329	41,000	125,329	153,109
<b>Less: Cost of generating funds</b>					
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)
<b>Total cost of generating funds</b>		(108,310)	(17,958)	(126,268)	(113,193)
<b>Net incoming/(outgoing) resources available for charitable activities</b>	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
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	11,695	70,164	81,859	65,236
<b>CURRENT ASSETS</b>					
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
		<hr/> 30,810	<hr/> 14,256	<hr/> 45,066	<hr/> 68,755
<b>CREDITORS</b>					
Amounts falling due within year	8	(2,074)	-	(2,074)	(2,086)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 28,736	<hr/> 14,256	<hr/> 42,992	<hr/> 66,669
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 40,431	<hr/> 84,420	<hr/> 124,851	<hr/> 131,905
<b>NET ASSETS</b>		<hr/> 40,431	<hr/> 84,420	<hr/> 124,851	<hr/> 131,905
<b>TOTAL FUNDS</b>	9	<hr/> 40,431	<hr/> 84,420	<hr/> 124,851	<hr/> 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.

	Year ended 31 March 2025 £	Year ended 31 March 2024 £
<b>2. OTHER TRADING ACTIVITIES</b>		
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
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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 £
<b>COST</b>			
1 April 2024	105,912	9,490	115,402
Additions	43,340	-	43,340
Disposals	(35,375)	-	(35,375)
31 March 2025	<u>113,877</u>	<u>9,490</u>	<u>123,367</u>
<b>DEPRECIATION</b>			
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	<u>32,018</u>	<u>9,490</u>	<u>41,508</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>81,859</u>	<u>-</u>	<u>81,859</u>
At 31 March 2024	<u>64,664</u>	<u>572</u>	<u>65,236</u>

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	<u>1,859</u>	<u>3,226</u>

**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
	<u>2,074</u>	<u>2,086</u>

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	<u>124,851</u>	<u>131,905</u>

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	<u>(7,054)</u>	<u>28,326</u>

**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:

<b>Restricted Fund</b>	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)
	<hr/>		
Fund balance at 31 March 2025	14,255	70,164	84,420
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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
	Cheshire West and Chester	
For Welfare and Foodbank	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.