

THE CHELWOOD AND DISTRICT WELFARE ASSOCIATION (C A D W A)

England & Wales - Charity number 521160

Details

Other names C A D W A

Status Registered

Legal form Other

Registered 1966-07-04

Register [View on the Charity Commission register](#)

Contact

Address 23 Welbourne Road
Liverpool
L16 6AJ

Phone 01517226425

Email cadwa@cadwa.org

Activities

Objects: THE ADVANCEMENT OF EDUCATION AND THE PROVISION OF FACILITIES FOR PHYSICAL AND MENTAL TRAINING AND RECREATION AND SOCIAL, MORAL AND INTELLECTUAL DEVELOPMENT

Activities: Activities offered at CADWA are:- Ofsted Registered Pre-School Nursery: Indoor Bowls; Crown Green Bowls: 2 Table Tennis Teams: Line Dancing: Jujitsu: Various Dance Classes (children) Camera Club: Karate:

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People

Geography

- **Area of benefit:** CHELWOOD AND DISTRICT
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£113,467	£112,383	-	-
2023-12-31	£84,972	£91,343	-	-
2022-12-31	£51,348	£64,614	-	-
2021-12-31	£61,618	£73,309	-	-
2020-12-31	£79,620	£64,634	-	-

Trustees

Name	Role	Appointed
ROY SMYTH	Chair	1995-04-04
PHILLIP ASHCROFT		1992-05-26

THE CHELWOOD AND DISTRICT WELFARE ASSOCIATION (C A D W A)

England & Wales - Charity number 521160

Accounts

Trustees Report

2024

Always aware of the possibility of a return of something similar to the Covid pandemic of 2020 we are still advising our facilities users to follow the hygiene guidelines as recommended.

Our membership has increased as has the number of activities using the premises. Financially we are maintaining a reasonable working level despite the high cost of gas and electricity supplies and the Governments annual raising of the minimum wage and the recent increase in the N.I. contributions. This situation is not helped by the discrepancy in the hourly rate paid by the Government for the free hours for those children eligible. These places are funded by a nursery grant paid by the Liverpool City Council Early Years Program and for three- and four-year-olds this is at a lower hourly rate than that charged by the setting in order to remain in business. On top of this the Terms and Conditions of the Agreement forbid the setting from recovering the cost of ancillaries and extras eg. Snacks, nappies etc. from parents/guardians resulting in a further drain on resources.

Due to changes in people's social ideals and the way they utilize their leisure time, we, like many other similar organisations are finding it difficult to attract new, younger blood into the Association.

We have been providing facilities for recreation, learning and sport for the local community for the past 80 years and it is our wish that the spirit of the Association's motto "*TO TOIL BUT NOT FOR ONESELF*" will be as meaningful in the future as it has been in the past.

W.R.Smyth

Trustee

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2024

Holland & Co. Chartered Accountants

102/104 Widnes Road. Widnes. Cheshire. WA8 6AX

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2024

**Contents of the Financial Statements
for the Year Ended 31st December 2024**

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2024

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2024

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the financial statements.



Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WA8 6AX

Date: 25/03/2025

YEAR ENDED 31 DECEMBER 2024
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	NOTES	Unrestricted Funds 2024		Unrestricted Funds 2023	
		£	£	£	£
INCOMING RESOURCES					
Membership			244		165
Lettings			15,996		16,195
South Liverpool Baby Sensory			19,934		16,596
SLBS Utility Contribution			598		356
Sectional	2		72,949		48,546
Bank Interest			160		123
Sundry Income	3		50		607
Occasional Lettings			<u>3,536</u>		<u>1,956</u>
Total Incoming Resources			113,467		84,544
RESOURCES EXPENDED					
Insurance		4,181		1,705	
Honorarium	5	0		0	
Miscellaneous expenditure	4	359		403	
Wages:					
Cleaner		5,126		5,276	
Playgroup		59,228 ¹		46,376	
Gardener		9,021		8,577	
Inland Revenue		6,163		2,565	
NEST Pensions		2,434		2,149	
Committee expenses		-		35	
Bank Charges		211		172	
Light & heat		11,164		15,141	
Water rates		1,819		1,237	
Rates		584		626	
Printing & stationery		57		51	
Office equipment		227		379	
Repairs & renewals		2,481		1,444	
Windows		275		300	
Ground maintenance		1,792		670	
Cleaning		1,200		260	
Waste collection		560		560	
Telephone		682		665	
Accountancy & Legal		3,144		1,420	
Depreciation		495		571	
Startek		265		-	
Security & fire		<u>915</u>		<u>849</u>	
Total Resources Expended			-112,383		-91,431
NET INCOMING RESOURCES – Profit/Loss for the year			<u>1,083</u>		<u>-6,887</u>
General fund – Opening balance			34,866		41,665
General fund – Closing balance			<u>35,949</u>		<u>34,866</u>

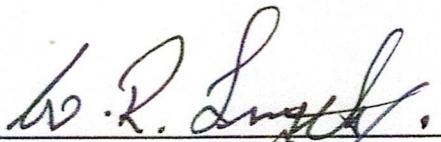
¹ £74.36 paid from Quality Supplement balance in April 2024

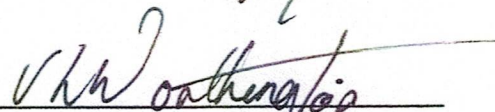
YEAR ENDED 31 DECEMBER 2024

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

		2024		2023	
	NOTES	£	£	£	£
FIXED ASSETS	7		3,898		4,394
CURRENT ASSETS					
Cash in hand		-		74	
HSBC deposit account		-		-	
HSBC treasurer account		10,876		10,634	
Virgin Money charity account		<u>22,931</u>		<u>22,771</u>	
		33,807		33,478	
CURRENT LIABILITIES					
Creditors & accrued expenses	8	<u>1,756</u>		<u>3,094</u>	
NET CURRENT ASSETS			32,051	30,384	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>35,949</u>	<u>34,778</u>	
FINANCED BY					
Unrestricted funds – opening balance			34,866	41,665	
Net movement for the year					
- Surplus/ (Deficit) for the year			+1,083	-6,887	
Unrestricted funds – closing balance			<u>35,949</u>	<u>34,778</u>	

The financial statements were approved by the trustees on 25/3/25 and were signed by:


W R Smyth (Chairman)


Vivienne Worthington (Secretary)

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2024		2023	
	£	£	£	£
Table Tennis		351		1,212
Bowls				
Income	<u>-</u>	351	<u>-</u>	1,212
Playgroup – (Quality Supplement balance of £4,338.54 included in the current assets)				
LEA Grants received (Including Pupil Premium Receipts and Expenditure)	57,794		33,559	
Income (fees)	15,658		14,203	
Quality Supplement expenditure	-210		-344	
Expenses	<u>-854</u>		<u>-428</u>	
		73,803		48,974
Drama Section				
		<u>72,949</u>		<u>48,546</u>

3 SUNDRY INCOME

	2024	2023
	£	£
Sundry Income	-	557
Income Received from Children's Party	50	50
SSP Covid Refund	-	-
Donations Received	-	-
	<u>50</u>	<u>607</u>

4 MISCELLANEOUS EXPENDITURE

	2024	2023
	£	£
Music Licence	201	204
Sundry Expenses	8	49
COST Rent	100	100
Removal of First Advantage Accrual from 2021	0	0
OFSTED Fees	50	50
	<u>359</u>	<u>403</u>

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2024	2023
	£	£
Secretary	-	-
Treasurer	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises	Bowling Green	Furniture & Equipment	Total
	£	£	£	£
COST				
As at 1 January 2024	41,061	1,400	16,087	58,548
Additions	-	-	-	-
As at 31 December 2024	<u>41,061</u>	<u>1,400</u>	<u>16,087</u>	<u>58,548</u>
Depreciation				
As at 1 January 2024	37,042	1,400	15,712	54,154
Charge for year	402	-	94	496
As at 31 December 2024	<u>37,444</u>	<u>1,400</u>	<u>15,806</u>	<u>54,650</u>
Net Book Value				
As at 31 December 2024	<u>3,617</u>	<u>-</u>	<u>281</u>	<u>3,898</u>
As at 1 January 2024	4,019	-	375	4,394

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2024	2023
	£	£
Accountancy	1,344	1,596
Light & heat	-	983
Inland Revenue	412	515
Water	-	-
First Advantage	-	-
	<u>1,756</u>	<u>3,094</u>

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2024

Holland & Co. Chartered Accountants

102/104 Widnes Road. Widnes. Cheshire. WA8 6AX

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2024

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TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

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YEAR ENDED 31 DECEMBER 2024

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We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

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Holland & Company
102/104 Widnes Road
Widnes
Cheshire
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Date: 25/03/2025

YEAR ENDED 31 DECEMBER 2024
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Waste collection		560		560	
Telephone		682		665	
Accountancy & Legal		3,144		1,420	
Depreciation		495		571	
Startek		265		-	
Security & fire		<u>915</u>		<u>849</u>	
Total Resources Expended			-112,383		-91,431
NET INCOMING RESOURCES – Profit/Loss for the year			<u>1,083</u>		<u>-6,887</u>
General fund – Opening balance			34,866		41,665
General fund – Closing balance			<u>35,949</u>		<u>34,866</u>

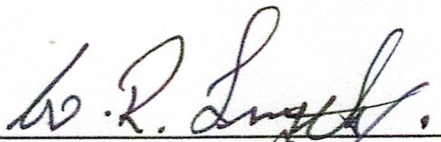
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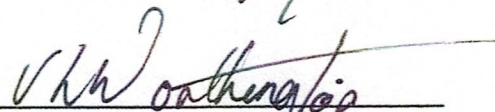
YEAR ENDED 31 DECEMBER 2024

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

		2024		2023	
	NOTES	£	£	£	£
FIXED ASSETS	7		3,898		4,394
CURRENT ASSETS					
Cash in hand		-		74	
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		33,807		33,478	
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Creditors & accrued expenses	8	<u>1,756</u>		<u>3,094</u>	
NET CURRENT ASSETS			32,051	30,384	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>35,949</u>	<u>34,778</u>	
FINANCED BY					
Unrestricted funds – opening balance			34,866	41,665	
Net movement for the year					
- Surplus/ (Deficit) for the year			+1,083	-6,887	
Unrestricted funds – closing balance			<u>35,949</u>	<u>34,778</u>	

The financial statements were approved by the trustees on 25/3/25 and were signed by:


W R Smyth (Chairman)


Vivienne Worthington (Secretary)

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

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Fixed Assets

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Furniture & Equipment	25% on reducing balance

Resources expended

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Fund accounting

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YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2024		2023	
	£	£	£	£
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Income	<u>-</u>	351	<u>-</u>	1,212
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Income (fees)	15,658		14,203	
Quality Supplement expenditure	-210		-344	
Expenses	<u>-854</u>		<u>-428</u>	
		73,803		48,974
Drama Section				
		<u>72,949</u>		<u>48,546</u>

3 SUNDRY INCOME

	2024	2023
	£	£
Sundry Income	-	557
Income Received from Children's Party	50	50
SSP Covid Refund	-	-
Donations Received	-	-
	<u>50</u>	<u>607</u>

4 MISCELLANEOUS EXPENDITURE

	2024	2023
	£	£
Music Licence	201	204
Sundry Expenses	8	49
COST Rent	100	100
Removal of First Advantage Accrual from 2021	0	0
OFSTED Fees	50	50
	<u>359</u>	<u>403</u>

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2024 £	2023 £
Secretary	-	-
Treasurer	-	-
	<u>-</u>	<u>-</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises £	Bowling Green £	Furniture & Equipment £	Total £
COST				
As at 1 January 2024	41,061	1,400	16,087	58,548
Additions	-	-	-	-
As at 31 December 2024	<u>41,061</u>	<u>1,400</u>	<u>16,087</u>	<u>58,548</u>
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As at 1 January 2024	37,042	1,400	15,712	54,154
Charge for year	402	-	94	496
As at 31 December 2024	<u>37,444</u>	<u>1,400</u>	<u>15,806</u>	<u>54,650</u>
Net Book Value				
As at 31 December 2024	<u>3,617</u>	<u>-</u>	<u>281</u>	<u>3,898</u>
As at 1 January 2024	4,019	-	375	4,394

YEAR ENDED 31 DECEMBER 2024

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2024	2023
	£	£
Accountancy	1,344	1,596
Light & heat	-	983
Inland Revenue	412	515
Water	-	-
First Advantage	-	-
	<u>1,756</u>	<u>3,094</u>

THE CHELWOOD AND DISTRICT WELFARE ASSOCIATION (C A D W A)

England & Wales - Charity number 521160

Accounts

Trustees Report

2023

Not a brilliant year financially. Alas we are still feeling the effects of the change brought about by the COVID pandemic with some people preferring virtual meetings instead of face to face. Despite having an increase in income, due mainly to the increase in the number of children attending the nursery and a necessary increase in our hire rates and charges for use of our premises, our expenditure increased significantly, due in part to the high cost of heating and lighting and an increase in the wage bill. However, despite this we have managed to reduce our deficit of almost £23,000 in 2022 to under £7,000

Having achieved this turn around in our financial situation we are now looking to increase the number of volunteers to hopefully strengthen our dwindling committee and with new interest and commitment and who are dedicated to the well being of the Association. A difficult thing to achieve in this day and age as people tend to have other diversions in their busy lives more so now than when CADWA was formed. Currently we are looking to fulfil the position of Treasurer as after nearly twenty years of volunteering, sadly our Treasurer retired and moved away from the Liverpool area, and the Association's Hon.Secretary has had to step into this position as an interim measure.

Now in our 80th year and looking forward to continuing to provide both local residents and those from further afield with the facilities on offer, but that will only happen if we stand by our motto:- "*Sic Vos Non Vobis*"... "to toil but not for oneself".

W.R.Smyth

Trustee

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2023

Holland & Co. Chartered Accountants

102/104 Widnes Road, Widnes, Cheshire, WA8 6AX

Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2023

**Contents of the Financial Statements
for the Year Ended 31st December 2023**

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2023

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2023

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committee's responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the financial statements.



Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WAB 6AX

Date: 04/12/2024

YEAR ENDED 31 DECEMBER 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	NOTES	Unrestricted Funds 2023		Unrestricted Funds 2022	
		£	£	£	£
INCOMING RESOURCES					
Membership			165		88
Lettings			16,195		17,382
South Liverpool Baby Sensory			16,596		15,600
SLBS Utility Contribution			356		381
Sectional	2		48,546		17,435
Bank Interest			123		117
Sundry Income	3		607		345
Occasional Lettings			<u>1,956</u>		<u>0</u>
Total Incoming Resources			84,544		51,348
RESOURCES EXPENDED					
Insurance			1,705		6,010
Honorarium	5		0		716
Miscellaneous expenditure	4		403		401
Wages:					
Cleaner			5,276		4,722
Playgroup			46,376		33,356
Gardener			8,577		7,761
Inland Revenue			2,565		706
NEST Pensions			2,149		949
Committee expenses			35		120
Bank Charges			172		175
Light & heat			15,141		7,960
Water rates			1,237		645
Rates			626		1,165
Printing & stationery			51		22
Office equipment			379		1,107
Repairs & renewals			1,444		3,337
Windows			300		320
Ground maintenance			670		1,002
Cleaning			260		340
Waste collection			560		534
Telephone			665		611
Accountancy & Legal			1,420		760
Depreciation			571		663
Security & fire			<u>849</u>		<u>915</u>
Total Resources Expended			-91,431		-74,297
NET INCOMING RESOURCES – Profit/Loss for the year			<u>-6,887</u>		<u>-22,949</u>
General fund – Opening balance			41,665		64,614
General fund – Closing balance			<u>34,866</u>		<u>41,665</u>

All activities of the Association related to continuing operations

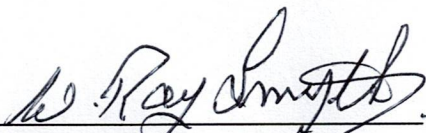
There were no recognised gains or losses for the year other than those included within the Statement of Financial Activities.

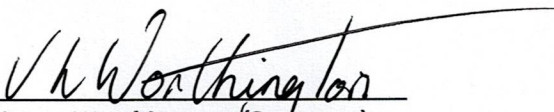
YEAR ENDED 31 DECEMBER 2023

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	NOTES	£	2023	£	2022	£
FIXED ASSETS	7			4,394		4,965
CURRENT ASSETS						
Cash in hand		74			73	
HSBC deposit account		-			3,114	
HSBC treasurer account		10,634			2,538	
Virgin Money charity account		<u>22,771</u>			<u>32,648</u>	
		33,478			38,373	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>3,094</u>			<u>1,673</u>	
NET CURRENT ASSETS				30,384		36,700
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>34,778</u>		<u>41,665</u>
FINANCED BY						
Unrestricted funds – opening balance				41,665		64,614
Net movement for the year						
- Surplus/ (Deficit) for the year				-6,887		-22,949
Unrestricted funds – closing balance				<u>34,866</u>		<u>41,665</u>

The financial statements were approved by the trustees on and were signed by:


 W R Smyth (Chairman)


 Vivienne Worthington (Secretary)

YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2023		2022	
	£	£	£	£
Table Tennis		1,212		483
Bowls				
Income	<u>-</u>	1,212	<u>-</u>	483
Playgroup – (Quality Supplement balance of £4,548.66 included in the current assets)				
LEA Grants received (Including Pupil Premium Receipts and Expenditure)	33,559		9,983	
Income (fees)	14,203		7,875	
Quality Supplement expenditure	-344		-620	
Expenses	<u>-428</u>		<u>-294</u>	
		48,974		16,944
Drama Section				8
		<u>48,546</u>		<u>17,435</u>

3 SUNDRY INCOME

	2023	2022
	£	£
Sundry Income	557	160
Income Received from Children's Party	50	50
SSP Covid Refund	-	135
Donations Received	-	-
	<u>607</u>	<u>345</u>

4 MISCELLANEOUS EXPENDITURE

	2023	2022
	£	£
Music Licence	204	365
Sundry Expenses	49	6
COST Rent	100	100
Removal of First Advantage Accrual from 2021	0	-70
OFSTED Fees	50	0
	<u>403</u>	<u>401</u>

YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2023	2022
	£	£
Secretary	-	716
Treasurer	-	-
	<u>-</u>	<u>716</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises	Bowling Green	Furniture & Equipment	Total
	£	£	£	£
COST				
As at 1 January 2023	41,061	1,400	16,087	58,448
Additions	-	-	-	-
As at 31 December 2023	<u>41,061</u>	<u>1,400</u>	<u>16,087</u>	<u>58,548</u>
Depreciation				
As at 1 January 2023	36,596	1,400	15,587	53,583
Charge for year	446	-	125	571
As at 31 December 2023	<u>37,042</u>	<u>1,400</u>	<u>15,712</u>	<u>54,154</u>
Net Book Value				
As at 31 December 2023	<u>4,019</u>	-	<u>375</u>	<u>4,394</u>
As at 1 January 2023	4,465	-	499	4,965

YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2023	2022
	£	£
Accountancy	1,596	760
Light & heat	983	401
Inland Revenue	515	4
Water	-	508
First Advantage	-	-
	<u>3,094</u>	<u>1,673</u>

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2023

Holland & Co. Chartered Accountants

102/104 Widnes Road, Widnes, Cheshire, WA8 6AX

Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2023

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W R Smyth

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YEAR ENDED 31 DECEMBER 2023

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YEAR ENDED 31 DECEMBER 2023

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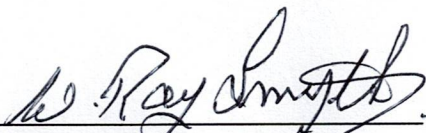
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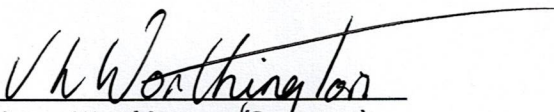
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YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

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	2023	2022
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YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2023 £	2022 £
Secretary	-	716
Treasurer	-	-
	<u>-</u>	<u>716</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises £	Bowling Green £	Furniture & Equipment £	Total £
COST				
As at 1 January 2023	41,061	1,400	16,087	58,448
Additions	-	-	-	-
As at 31 December 2023	<u>41,061</u>	<u>1,400</u>	<u>16,087</u>	<u>58,548</u>
Depreciation				
As at 1 January 2023	36,596	1,400	15,587	53,583
Charge for year	446	-	125	571
As at 31 December 2023	<u>37,042</u>	<u>1,400</u>	<u>15,712</u>	<u>54,154</u>
Net Book Value				
As at 31 December 2023	<u>4,019</u>	-	<u>375</u>	<u>4,394</u>
As at 1 January 2023	4,465	-	499	4,965

YEAR ENDED 31 DECEMBER 2023

NOTES TO THE FINANCIAL STATEMENTS

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Inland Revenue	515	4
Water	-	508
First Advantage	-	-
	<u>3,094</u>	<u>1,673</u>

THE CHELWOOD AND DISTRICT WELFARE ASSOCIATION (C A D W A)

England & Wales - Charity number 521160

Accounts

Trustees Report

2022

This is the first report since we started getting back to some form of normality since the pandemic, but CADWA, like many other community-based associations, is still feeling the impact of COVID in that our hall/room hire bookings have not recovered to pre-COVID levels. We have lost the pigeon fanciers club, indoor and crown green bowls, afternoon tea dance and children's dance class. Also, the nursery figures have not been good, so we have had to increase our financial support to them. We are hopefully looking for an improvement in this situation next year having increased the hours available to parents offering more flexible sessions over the daily increased hours.

The current financial situation, taking into account bank interest, the overall cost of living, fed by the huge increases in the cost of gas and electricity, has impacted us severely. The Trustees and committee are very much aware of the situation and are constantly examining ways and means of reducing the running costs of the services we provide and increasing our financial income.

Like so many other similar organisations, one of our biggest problems is that of volunteers and we struggle to find people prepared to give their time freely, with the only reward being the satisfaction of helping others. The motto of CADWA is ***"To Toil But Not For Oneself"*** but unfortunately most people are too busy with family and socially to want to get involved.

A further point on the financial situation is VAT charges. We have previously suggested that the Charities Commission be in a position to make a case to the Government/HMRC that registered charities are exempt from paying VAT on non-food items that are essential for the running of their operation e.g., maintenance products, building materials. We already have the benefit of a reduction of 15% on gas and electricity, could that not be extended to cover other commodities? This would certainly help us and other charities to continue the good work we all do in the future.

CADWA has been in existence for 75 plus years and with a little help and an influx of some new younger enthusiastic members on the committee should hopefully be around for many years to come.

W.R.Smyth,

Trustee

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2022

Holland & Co. Chartered Accountants

102/104 Widnes Road, Widnes, Cheshire, WA8 6AX

Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2022

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Cheshire
WA8 6AX**

Date: 29/9/2023

YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTES	Unrestricted Funds 2022		Unrestricted Funds 2021	
		£	£	£	£
INCOMING RESOURCES					
Membership			88		68
Lettings			17,382		16,955
South Liverpool Baby Sensory			15,600		11,700
SLBS Utility Contribution			381		-
Sectional	2		17,435		28,798
Bank Interest			117		246
Sundry Income	3		<u>345</u>		<u>3,581</u>
Total Incoming Resources			51,348		61,618
RESOURCES EXPENDED					
Insurance		6,010		5,637	
Honorarium	5	716		339	
Miscellaneous expenditure	4	401		247	
Wages:					
Cleaner		4,722		4,561	
Playgroup		33,356		30,377	
Gardener		7,761		6,885	
Inland Revenue		706		1,038	
NEST Pensions		949		2,860	
Committee expenses		120		115	
Bank Charges		175		-	
Light & heat		7,960		6,421	
Water rates		645		772	
Rates		1,165		397	
Printing & stationery		22		138	
Office equipment		1,107		363	
Repairs & renewals		3,337		5,725	
Windows		320		295	
Ground maintenance		1,002		1,046	
Cleaning		340		288	
Waste collection		534		749	
Telephone		611		506	
Accountancy & Legal		760		2,486	
Depreciation		663		740	
Security & fire		915		1,183	
Playgroup sundry		<u>-</u>		<u>141</u>	
Total Resources Expended			-74,297		-73,309
NET INCOMING RESOURCES – Profit/Loss for the year			<u>-22,949</u>		<u>-11,691</u>
General fund – Opening balance			64,614		76,305
General fund – Closing balance			<u>41,665</u>		<u>64,614</u>

All activities of the Association related to continuing operations

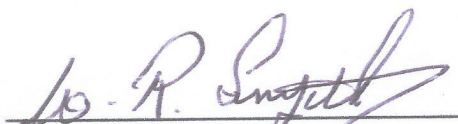
There were no recognised gains or losses for the year other than those included within the Statement of Financial Activities.

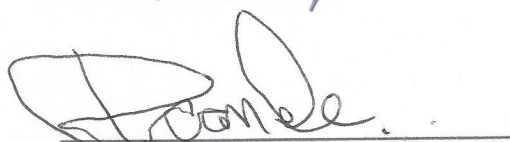
YEAR ENDED 31 DECEMBER 2022

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	NOTES	£	2022	£	2021	£
FIXED ASSETS	7			4,965		5,528
CURRENT ASSETS						
Cash in hand		73			499	
HSBC deposit account		3,114			5,112	
HSBC treasurer account		2,538			22,586	
Virgin Money charity account		<u>32,648</u>			<u>32,533</u>	
		38,373			60,730	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>1,673</u>			<u>1,644</u>	
NET CURRENT ASSETS				36,700		59,086
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>41,665</u>		<u>64,614</u>
FINANCED BY						
Unrestricted funds – opening balance				64,614		76,305
Net movement for the year						
- Surplus/ (Deficit) for the year				-22,949		-11,691
Unrestricted funds – closing balance				<u>41,665</u>		<u>64,614</u>

The financial statements were approved by the trustees on 29/9/2023 and were signed by:


W R Smyth (Chairman)


D Connell (Treasurer)

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2022		2021	
	£	£	£	£
Table Tennis		483		600
Bowls				
Income	<u>-</u>	-	<u>180</u>	180
Playgroup – (Quality Supplement balance of £4,893.16 included in the current assets)				
LEA Grants received	9,983		16,860	
(Including Pupil Premium Receipts and Expenditure)				
Income (fees)	7,875		11,516	
Quality Supplement expenditure	-620		-274	
Expenses	<u>-294</u>		<u>-264</u>	
		16,944		27,838
Drama Section		8		180
		<u>17,435</u>		<u>28,798</u>

3 SUNDRY INCOME

	2022	2021
	£	£
Sundry Income	160	3,841
Income Received from Childrens' Party	50	-
SSP Covid Refund	135	-
Donations Received	-	10
	<u>345</u>	<u>3,851</u>

4 MISCELLANEOUS EXPENDITURE

	2022	2021
	£	£
Music Licence	365	150
Sundry Expenses	6	97
Childwall Open Spa Rent	100	-
Removal of First Advantage Accrual from 2021	-70	-
	<u>401</u>	<u>247</u>

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2022	2021
	£	£
Secretary	716	339
Treasurer	-	-
	<u>716</u>	<u>339</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises	Bowling Green	Furniture & Equipment	Total
	£	£	£	£
COST				
As at 1 January 2022	41,061	1,400	15,987	58,448
Additions	-	-	100	100
As at 31 December 2022	<u>41,061</u>	<u>1,400</u>	<u>16,087</u>	<u>58,548</u>
Depreciation				
As at 1 January 2022	36,099	1,400	15,421	52,920
Charge for year	497	-	166	663
As at 31 December 2022	<u>36,596</u>	<u>1,400</u>	<u>15,587</u>	<u>53,583</u>
Net Book Value				
As at 31 December 2022	<u>4,465</u>	<u>-</u>	<u>500</u>	<u>4,965</u>
As at 1 January 2022	4,962	-	566	5,528

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2022	2021
	£	£
Accountancy	760	690
Light & heat	401	616
Inland Revenue	4	115
Water	508	153
First Advantage	-	70
	<u>1,673</u>	<u>1,644</u>

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2022

Holland & Co. Chartered Accountants

102/104 Widnes Road, Widnes, Cheshire, WA8 6AX

Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2022

Contents of the Financial Statements
for the Year Ended 31st December 2022

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2022

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2022

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the financial statements.



**Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WA8 6AX**

Date: 29/9/2023

YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	NOTES	Unrestricted Funds 2022		Unrestricted Funds 2021	
		£	£	£	£
INCOMING RESOURCES					
Membership			88		68
Lettings			17,382		16,955
South Liverpool Baby Sensory			15,600		11,700
SLBS Utility Contribution			381		-
Sectional	2		17,435		28,798
Bank Interest			117		246
Sundry Income	3		<u>345</u>		<u>3,581</u>
Total Incoming Resources			51,348		61,618
RESOURCES EXPENDED					
Insurance		6,010		5,637	
Honorarium	5	716		339	
Miscellaneous expenditure	4	401		247	
Wages:					
Cleaner		4,722		4,561	
Playgroup		33,356		30,377	
Gardener		7,761		6,885	
Inland Revenue		706		1,038	
NEST Pensions		949		2,860	
Committee expenses		120		115	
Bank Charges		175		-	
Light & heat		7,960		6,421	
Water rates		645		772	
Rates		1,165		397	
Printing & stationery		22		138	
Office equipment		1,107		363	
Repairs & renewals		3,337		5,725	
Windows		320		295	
Ground maintenance		1,002		1,046	
Cleaning		340		288	
Waste collection		534		749	
Telephone		611		506	
Accountancy & Legal		760		2,486	
Depreciation		663		740	
Security & fire		915		1,183	
Playgroup sundry		<u>-</u>		<u>141</u>	
Total Resources Expended			-74,297		-73,309
NET INCOMING RESOURCES – Profit/Loss for the year			<u>-22,949</u>		<u>-11,691</u>
General fund – Opening balance			64,614		76,305
General fund – Closing balance			<u>41,665</u>		<u>64,614</u>

All activities of the Association related to continuing operations

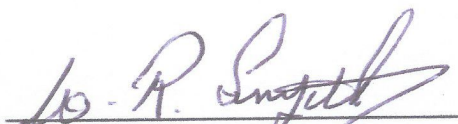
There were no recognised gains or losses for the year other than those included within the Statement of Financial Activities.

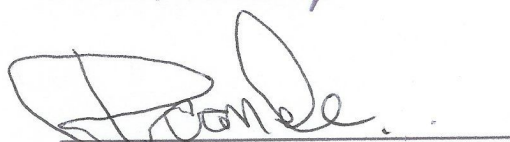
YEAR ENDED 31 DECEMBER 2022

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	NOTES	£	2022	£	2021	£
FIXED ASSETS	7			4,965		5,528
CURRENT ASSETS						
Cash in hand		73			499	
HSBC deposit account		3,114			5,112	
HSBC treasurer account		2,538			22,586	
Virgin Money charity account		<u>32,648</u>			<u>32,533</u>	
		38,373			60,730	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>1,673</u>			<u>1,644</u>	
NET CURRENT ASSETS				36,700		59,086
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>41,665</u>		<u>64,614</u>
FINANCED BY						
Unrestricted funds – opening balance				64,614		76,305
Net movement for the year						
- Surplus/ (Deficit) for the year				-22,949		-11,691
Unrestricted funds – closing balance				<u>41,665</u>		<u>64,614</u>

The financial statements were approved by the trustees on 29/9/2023 and were signed by:


W R Smyth (Chairman)


D Connell (Treasurer)

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2022		2021	
	£	£	£	£
Table Tennis		483		600
Bowls				
Income	<u>-</u>	-	<u>180</u>	180
Playgroup – (Quality Supplement balance of £4,893.16 included in the current assets)				
LEA Grants received	9,983		16,860	
(Including Pupil Premium Receipts and Expenditure)				
Income (fees)	7,875		11,516	
Quality Supplement expenditure	-620		-274	
Expenses	<u>-294</u>		<u>-264</u>	
		16,944		27,838
Drama Section		8		180
		<u>17,435</u>		<u>28,798</u>

3 SUNDRY INCOME

	2022	2021
	£	£
Sundry Income	160	3,841
Income Received from Childrens' Party	50	-
SSP Covid Refund	135	-
Donations Received	-	10
	<u>345</u>	<u>3,851</u>

4 MISCELLANEOUS EXPENDITURE

	2022	2021
	£	£
Music Licence	365	150
Sundry Expenses	6	97
Childwall Open Spa Rent	100	-
Removal of First Advantage Accrual from 2021	-70	-
	<u>401</u>	<u>247</u>

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2022 £	2021 £
Secretary	716	339
Treasurer	-	-
	<u>716</u>	<u>339</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises £	Bowling Green £	Furniture & Equipment £	Total £
COST				
As at 1 January 2022	41,061	1,400	15,987	58,448
Additions	-	-	100	100
As at 31 December 2022	<u>41,061</u>	<u>1,400</u>	<u>16,087</u>	<u>58,548</u>
Depreciation				
As at 1 January 2022	36,099	1,400	15,421	52,920
Charge for year	497	-	166	663
As at 31 December 2022	<u>36,596</u>	<u>1,400</u>	<u>15,587</u>	<u>53,583</u>
Net Book Value				
As at 31 December 2022	<u>4,465</u>	<u>-</u>	<u>500</u>	<u>4,965</u>
As at 1 January 2022	4,962	-	566	5,528

YEAR ENDED 31 DECEMBER 2022

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2022	2021
	£	£
Accountancy	760	690
Light & heat	401	616
Inland Revenue	4	115
Water	508	153
First Advantage	-	70
	<u>1,673</u>	<u>1,644</u>

THE CHELWOOD AND DISTRICT WELFARE ASSOCIATION (C A D W A)

England & Wales - Charity number 521160

Accounts

Trustees Report

2021

The new year dawned, and we are still under the threat of COVID. Having survived the initial and continued disruption to normal daily life as was reported last year. We are faced with the increased threat and effects of the developing various strains of the virus that keep rearing up to disrupt society even more.

Our financial situation was helped considerably last year by taking advantage of the Government schemes available, now that support has ended, and we are not yet back to our pre-pandemic level of income due to people's cautious approach to a return to normality, and the effect the pandemic had on the public's financial position i.e.:- their disposable levels of income. We now find ourselves having to dip into our reserves to cover our overhead expenses which always seem to increase and never come down despite our diligent approach to our housekeeping. What the future holds for us and operations akin to us remains to be seen.

I have asked this question before, as the Government is exploring ways of assisting business's large and small through the tough times ahead, would it not be possible to make charities exempt from paying VAT? The VAT we pay at the moment we cannot claim back. It would be extremely helpful if charities could be totally VAT exempt. Something to consider maybe.

The activity level in our halls is not yet back to its full capacity and we have lost the indoor short mat bowling club due to the COVID situation and also the crown green bowling membership fell to a number that means we will have to consider the future of the bowling club. We have also lost other hall users resulting in a reduction in our weekly income.

We are aware of the ever-increasing cost of services and of the effect the general cost of living increase that has a knock-on effect to people's disposable income and how that is spent, and we are taking steps to combat the effect of this on the Association as we look forward to moving into another year of our existence.

For and on behalf of the Trustees of Chelwood and District Welfare Association.

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Consolidated Financial Statements
for the Year Ended 31 December 2021

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2021

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Holland & Co. Chartered Accountants

102/104 Widnes Road, Widnes, Cheshire, WA8 6AX

Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2021

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2021

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2021

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

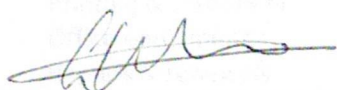
In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WA8 6AX

Date: 15/07/2022

YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	NOTES	Unrestricted Funds 2021		Unrestricted Funds 2020	
		£	£	£	£
INCOMING RESOURCES					
Due from Social Club	9		-		2,901
Membership			68		108
Lettings			16,955		13,194
South Liverpool Baby Sensory			11,700		-
Sectional	2		28,798		36,735
Bank Interest			246		566
Sundry Income	3		<u>3,851</u>		<u>26,116</u>
Total Incoming Resources			61,618		79,620
RESOURCES EXPENDED					
Insurance		5,637		5,537	
Honorarium	5	339		-	
Miscellaneous expenditure	4	247		-	
Wages:					
Cleaner		4,561		4,039	
Playgroup		30,377		31,613	
Gardener		6,885		6,618	
Inland Revenue		1,038		763	
NEST Pensions		2,860		2,858	
Bowling Green maintenance		-		-	
Committee expenses		115		267	
Light & heat		6,421		3,898	
Water rates		772		1,116	
Rates		397		204	
Printing & stationery		138		188	
Office equipment		363		1,244	
Repairs & renewals		5,725		515	
Windows		295		150	
Ground maintenance		1,046		58	
Cleaning		288		307	
Waste collection		749		308	
Telephone		506		346	
Accountancy & Legal		2,486		2,226	
Depreciation		740		864	
Security & fire		1,183		1,465	
Playgroup sundry		<u>141</u>		<u>-</u>	
Total Resources Expended			-73,309		-64,634
NET INCOMING RESOURCES – Profit/Loss for the year			<u>-11,691</u>		<u>14,986</u>
General fund – Opening balance			76,305		61,319
General fund – Closing balance			<u>64,614</u>		<u>76,305</u>

All activities of the Association related to continuing operations

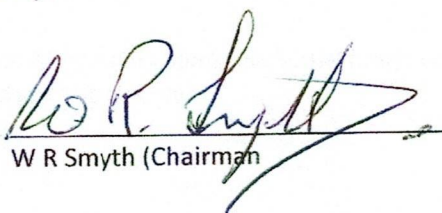
There were no recognised gains or losses for the year other than those included within the Statement of Financial Activities.

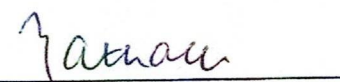
YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET
AS AT 31 DECEMBER 2021

	NOTES	£	2021	£	2020	£
FIXED ASSETS	7			5,528		6,268
CURRENT ASSETS						
Cash in hand		499			1,005	
HSBC deposit account		5,112			2,166	
HSBC treasurer account		22,586			25,895	
Virgin Money charity account		<u>32,533</u>			<u>42,287</u>	
		60,730			71,353	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>1,644</u>			<u>1,316</u>	
NET CURRENT ASSETS				59,086		70,037
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>64,614</u>		<u>76,305</u>
FINANCED BY						
Unrestricted funds – opening balance				76,305		61,319
Net movement for the year						
- Surplus/ (Deficit) for the year				-11,691		14,986
Unrestricted funds – closing balance				<u>64,614</u>		<u>76,305</u>

The financial statements were approved by the trustees on and were signed by:


W R Smyth (Chairman)


F Till (Treasurer)

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2021		2020	
	£	£	£	£
Table Tennis		600		250
Bowls				
Income	<u>180</u>		<u>375</u>	
		180		375
Playgroup – (Quality Supplement balance of £5,513.16 included in the current assets)				
LEA Grants received (Including Pupil Premium Receipts and Expenditure)	16,860		20,825	
CJRS Grants received	-		10,557	
Income (fees)	11,516		6,667	
Quality Supplement expenditure	-274		-703	
Staff Training	-		-1,200	
Expenses	<u>-264</u>		<u>-309</u>	
		27,838		35,837
Drama Section		180		273
		<u>28,798</u>		<u>36,735</u>

3 SUNDRY INCOME

	2021	2020
	£	£
Sundry Income	3,841	1,116
Central Government Grant	-	25,000
Donations Received	10	-
	<u>3,851</u>	<u>26,116</u>

4 MISCELLANEOUS EXPENDITURE

The Association made the following donations during the year.

	2021	2020
	£	£
Music Licence	150	-
Sundry Expenses	97	-
	<u>247</u>	<u>-</u>

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2021 £	2020 £
Secretary	339	-
Treasurer	-	-
	<u>339</u>	<u>-</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises £	Bowling Green £	Furniture & Equipment £	Total £
COST				
As at 1 January 2021	41,061	1,400	15,987	58,448
Additions	-	-	-	-
As at 31 December 2021	<u>41,061</u>	<u>1,400</u>	<u>15,987</u>	<u>58,448</u>
Depreciation				
As at 1 January 2021	35,548	1,400	15,232	52,180
Charge for year	551	-	189	740
As at 31 December 2021	<u>36,099</u>	<u>1,400</u>	<u>15,421</u>	<u>52,920</u>
Net Book Value				
As at 31 December 2021	<u>4,962</u>	-	<u>566</u>	<u>5,528</u>
As at 1 January 2021	5,513	-	755	6,268

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2021	2020
	£	£
Accountancy	690	690
Light & heat	616	331
Inland Revenue	115	295
Water	153	-
First Advantage	70	-
	<u>1,644</u>	<u>1,316</u>

9 INCOMING RESOURCES DUE FROM SOCIAL CLUB

	2021	2020
	£	£
Rent	-	2,901
	<u>-</u>	<u>2,901</u>

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Consolidated Financial Statements
for the Year Ended 31 December 2021

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2021

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

Holland & Co. Chartered Accountants

102/104 Widnes Road, Widnes, Cheshire, WA8 6AX

Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2021

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2021

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2021

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

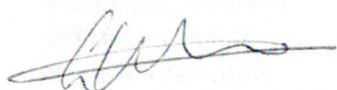
In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WA8 6AX

Date: 15/07/2022

YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	NOTES	Unrestricted Funds 2021		Unrestricted Funds 2020	
		£	£	£	£
INCOMING RESOURCES					
Due from Social Club	9		-		2,901
Membership			68		108
Lettings			16,955		13,194
South Liverpool Baby Sensory			11,700		-
Sectional	2		28,798		36,735
Bank Interest			246		566
Sundry Income	3		<u>3,851</u>		<u>26,116</u>
Total Incoming Resources			61,618		79,620
RESOURCES EXPENDED					
Insurance		5,637		5,537	
Honorarium	5	339		-	
Miscellaneous expenditure	4	247		-	
Wages:					
Cleaner		4,561		4,039	
Playgroup		30,377		31,613	
Gardener		6,885		6,618	
Inland Revenue		1,038		763	
NEST Pensions		2,860		2,858	
Bowling Green maintenance		-		-	
Committee expenses		115		267	
Light & heat		6,421		3,898	
Water rates		772		1,116	
Rates		397		204	
Printing & stationery		138		188	
Office equipment		363		1,244	
Repairs & renewals		5,725		515	
Windows		295		150	
Ground maintenance		1,046		58	
Cleaning		288		307	
Waste collection		749		308	
Telephone		506		346	
Accountancy & Legal		2,486		2,226	
Depreciation		740		864	
Security & fire		1,183		1,465	
Playgroup sundry		<u>141</u>		<u>-</u>	
Total Resources Expended			-73,309		-64,634
NET INCOMING RESOURCES – Profit/Loss for the year			<u>-11,691</u>		<u>14,986</u>
General fund – Opening balance			76,305		61,319
General fund – Closing balance			<u>64,614</u>		<u>76,305</u>

All activities of the Association related to continuing operations

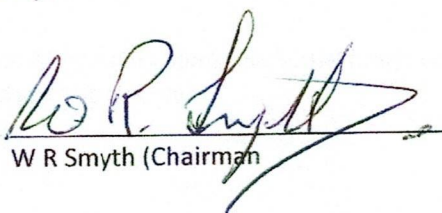
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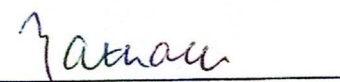
YEAR ENDED 31 DECEMBER 2021

BALANCE SHEET
AS AT 31 DECEMBER 2021

	NOTES	£	2021	£	2020	£
FIXED ASSETS	7			5,528		6,268
CURRENT ASSETS						
Cash in hand		499			1,005	
HSBC deposit account		5,112			2,166	
HSBC treasurer account		22,586			25,895	
Virgin Money charity account		<u>32,533</u>			<u>42,287</u>	
		60,730			71,353	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>1,644</u>			<u>1,316</u>	
NET CURRENT ASSETS				59,086		70,037
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>64,614</u>		<u>76,305</u>
FINANCED BY						
Unrestricted funds – opening balance				76,305		61,319
Net movement for the year						
- Surplus/ (Deficit) for the year				-11,691		14,986
Unrestricted funds – closing balance				<u>64,614</u>		<u>76,305</u>

The financial statements were approved by the trustees on and were signed by:


W R Smyth (Chairman)


F Till (Treasurer)

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS**1 PRINCIPLE ACCOUNTING POLICIES****Basis of preparation**

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

2 SECTIONAL INCOME

	2021	2020
	£	£
Table Tennis	600	250
Bowls		
Income	<u>180</u>	<u>375</u>
	180	375
Playgroup – (Quality Supplement balance of £5,513.16 included in the current assets)		
LEA Grants received (Including Pupil Premium Receipts and Expenditure)	16,860	20,825
CJRS Grants received	-	10,557
Income (fees)	11,516	6,667
Quality Supplement expenditure	-274	-703
Staff Training	-	-1,200
Expenses	<u>-264</u>	<u>-309</u>
	27,838	35,837
Drama Section	180	273
	<u>28,798</u>	<u>36,735</u>

3 SUNDRY INCOME

	2021	2020
	£	£
Sundry Income	3,841	1,116
Central Government Grant	-	25,000
Donations Received	10	-
	<u>3,851</u>	<u>26,116</u>

4 MISCELLANEOUS EXPENDITURE

The Association made the following donations during the year.

	2021	2020
	£	£
Music Licence	150	-
Sundry Expenses	97	-
	<u>247</u>	<u>-</u>

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

5 HONORARIA (NET OF TAX)

	2021 £	2020 £
Secretary	339	-
Treasurer	-	-
	<u>339</u>	<u>-</u>

6 TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

7 SCHEDULE OF FIXED ASSETS

	Premises £	Bowling Green £	Furniture & Equipment £	Total £
COST				
As at 1 January 2021	41,061	1,400	15,987	58,448
Additions	-	-	-	-
As at 31 December 2021	<u>41,061</u>	<u>1,400</u>	<u>15,987</u>	<u>58,448</u>
Depreciation				
As at 1 January 2021	35,548	1,400	15,232	52,180
Charge for year	551	-	189	740
As at 31 December 2021	<u>36,099</u>	<u>1,400</u>	<u>15,421</u>	<u>52,920</u>
Net Book Value				
As at 31 December 2021	<u>4,962</u>	-	<u>566</u>	<u>5,528</u>
As at 1 January 2021	5,513	-	755	6,268

YEAR ENDED 31 DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2021	2020
	£	£
Accountancy	690	690
Light & heat	616	331
Inland Revenue	115	295
Water	153	-
First Advantage	70	-
	<u>1,644</u>	<u>1,316</u>

9 INCOMING RESOURCES DUE FROM SOCIAL CLUB

	2021	2020
	£	£
Rent	-	2,901
	<u>-</u>	<u>2,901</u>

THE CHELWOOD AND DISTRICT WELFARE ASSOCIATION (C A D W A)

England & Wales - Charity number 521160

Accounts

TRUSTEES REPORT

2020

2020 will live forever in the hearts and minds of those people involved in businesses, organisations, clubs and charities who felt the full impact of the most devastating pandemic to hit the world for many generations. Survival was the main goal, but to what cost. Many did not survive.

The Chelwood and District Welfare Association did survive following Government legislation controls, and by availing themselves of the financial aids offered by both Central and local Government helped to offset the financial burden of a lockdown. Our premises closed and staff furloughed, except the gardener who was kept on as a security measure.

Our closed premises were deep cleaned and made Covid secure ready to be re-opened and enabling staff to return to work when permitted.

We are not yet back to full use as we are taking a cautious approach to the easing of restrictions and following all guidelines with regard to restricting numbers and only allowing permitted activities. We do not envisage getting back to operational normality until 2021. The safety and wellbeing of our members and facility users is paramount to the way we operate.

Our financial position is quite strong as the year end accounts show, but without the welcome financial support from Government this position would be a lot different and with the huge drop in fees and the extra costs involved in Covid deep cleaning, signage, hand gel dispensers, wipes and screens to comply with Covid regulations we would not have been able to re-open and continue our service to the community.

We have a strong footing to go forward from and we are looking to improve our position and get stronger over the next year.

W.R.Smyth

For and on behalf of CADWA Trustees

CHELWOOD & DISTRICT WELFARE ASSOCIATION
YEAR ENDED 31 DECEMBER 2020

Contents of the Financial Statements
for the Year ended 31st December 2020

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2020

Statement of Financial Activities
Balance Sheet
Notes to the Financial Statements

Holland & Co. Chartered Accountants
102/104 Widnes Road, Widnes, Cheshire, WA8 6AX
Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2020

**Contents of the Financial Statements
for the Year Ended 31st December 2020**

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2020

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2020

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WA8 6AX

Date: _____

YEAR ENDED 31 DECEMBER 2020

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	NOTES	Unrestricted Funds 2020		Unrestricted Funds 2019	
		£	£	£	£
INCOMING RESOURCES					
Due from Social Club	9		2,901		10,400
Membership			108		212
Lettings			13,194		24,705
Sectional	2		36,735		30,798
Bank Interest			566		622
Sundry Income	3		<u>26,116</u>		<u>500</u>
Total Incoming Resources			79,620		67,237
RESOURCES EXPENDED					
Insurance		5,537		4,009	
Honorarium	5	-		1,120	
Donations	4	-		79	
Wages:					
Cleaner		4,039		4,264	
Playgroup		31,613		30,354	
Gardener		6,618		6,504	
Inland Revenue		763		1,507	
NEST Pensions		2,858		2,397	
Bowling Green maintenance		-		160	
Committee expenses		267		171	
Light & heat		3,898		7,134	
Water rates		1,116		979	
Rates		204		1,833	
Printing & stationery		188		176	
Office equipment		1,244		271	
Repairs & renewals		515		1,401	
Windows		150		250	
Ground maintenance		58		1,345	
Cleaning		307		228	
Waste collection		308		534	
Telephone		346		620	
Accountancy & Legal		2,226		1,290	
Depreciation		864		1,016	
Performing Right Society		-		150	
Security & fire		1,465		687	
Ofsted		50		-	
Bad Debt		-		4,055	
Total Resources Expended			-64,634		-72,534
NET INCOMING RESOURCES – Profit/Loss for the year			<u>14,986</u>		<u>-5,297</u>
General fund – Opening balance			61,319		66,616
General fund – Closing balance			<u>76,305</u>		<u>61,319</u>

19,395

All activities of the Association related to continuing operations

There were no recognised gains or losses for the year other than those included within the Statement of Financial Activities.

YEAR ENDED 31 DECEMBER 2020

BALANCE SHEET
AS AT 31 DECEMBER 2020

	NOTES	£	2020	£	2019	£
FIXED ASSETS	7			6,268		7,132
CURRENT ASSETS						
Cash in hand		1,005			1,768	
HSBC deposit account		2,166			555	
HSBC treasurer account		25,895			10,367	
Virgin Money charity account		<u>42,287</u>			<u>46,722</u>	
		71,353			49,412	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>1,316</u>			<u>5,225</u>	
NET CURRENT ASSETS				70,037		54,187
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>76,305</u>		<u>61,319</u>

FINANCED BY

Unrestricted funds – opening balance		61,319		66,616
Net movement for the year				
- Surplus/ (Deficit) for the year		14,986		-5,297
Unrestricted funds – closing balance		<u>76,305</u>		<u>61,319</u>

The financial statements were approved by the trustees on and were signed by:

W R Smyth (Chairman)

F Till (Treasurer)

YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

1 PRINCIPLE ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

SECTIONAL INCOME

	2020	2019
	£	£
Table Tennis	250	-
Bowls		
Income	<u>375</u>	<u>227</u>
	375	227
Playgroup – (Quality Supplement balance of £5,787.20 included in the current assets)		
LEA Grants received	20,825	16,100
CJRS Grants received	10,557	-
SENCO Award	-	1,200
Pupil Premium received	-	294
Pupil Premium expenditure	-	-
Income (fees)	6,667	14,060
Quality Supplement	-	-
Quality Supplement expenditure	-703	-732
Staff Training Expenses	<u>-309</u>	<u>-351</u>
	35,837	30,571
Drama Section	273	-
	<u>36,735</u>	<u>30,798</u>

SUNDRY INCOME

	2020	2019
	£	£
Sundry Income	1,116	-
Mayoral Fund Donation	-	500
Central Government Grant	25,000	-
	<u>26,116</u>	<u>500</u>

DONATIONS

The Association made the following donations during the year.

	2020	2019
	£	£
Donations	-	79
	<u>-</u>	<u>79</u>

YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

HONORARIA (NET OF TAX)

	2020 £	2019 £
Secretary	-	560
Treasurer	-	560
	<u>-</u>	<u>1,120</u>

TAXATION

As a registered charity, the Association is exempt from taxation on income and gains arising out of charitable activities.

SCHEDULE OF FIXED ASSETS

	Premises £	Bowling Green £	Furniture & Equipment £	Total £
COST				
As at 1 January 2020	41,061	1,400	15,987	58,448
Additions	-	-	-	-
As at 31 December 2020	<u>41,061</u>	<u>1,400</u>	<u>15,987</u>	<u>58,448</u>
Depreciation				
As at 1 January 2020	34,935	1,400	14,981	51,316
Charge for year	613	-	251	864
As at 31 December 2020	<u>35,548</u>	<u>1,400</u>	<u>15,232</u>	<u>52,180</u>
Net Book Value				
As at 31 December 2020	<u>5,513</u>	<u>-</u>	<u>755</u>	<u>6,268</u>
As at 1 January 2020	6,126	-	1,006	7,132

YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

8 SUNDRY CREDITORS: Amounts due within 1 year

	2020	2019
	£	£
Accountancy	690	690
Light & heat	331	122
Inland Revenue	295	505
Water	-	-
Due to Social Club	-	-
Grants – Overpaid	-	3,908
	<u>1,316</u>	<u>5,225</u>

9 INCOMING RESOURCES DUE FROM SOCIAL CLUB

	2020	2019
	£	£
Rent	2,901	7,000
Insurance Contribution	-	900
Shared Services	-	2,500
	<u>2,901</u>	<u>10,400</u>

CHELWOOD & DISTRICT WELFARE ASSOCIATION
YEAR ENDED 31 DECEMBER 2020

Contents of the Financial Statements
for the Year ended 31st December 2020

CHELWOOD & DISTRICT WELFARE ASSOCIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 DECEMBER 2020

Statement of Financial Activities
Balance Sheet
Notes to the Financial Statements

Holland & Co. Chartered Accountants
102/104 Widnes Road, Widnes, Cheshire, WA8 6AX
Tel (0151) 420 6666 Fax (0151) 495 3666

CHELWOOD & DISTRICT WELFARE ASSOCIATION

YEAR ENDED 31 DECEMBER 2020

**Contents of the Financial Statements
for the Year Ended 31st December 2020**

	Page
Statement of Management Committee's Responsibilities	1
Independent Accountants Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5-8

YEAR ENDED 31 DECEMBER 2020

STATEMENT OF THE MANAGEMENT COMMITTEE'S RESPONSIBILITIES

The committee is required by the Association's constitution and the law applicable to charities in England & Wales to prepare financial statements for each financial year which give a true and fair view of the Association's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the committee is required to:

- select suitable accounting policies and then apply them constantly
- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in businesses

The committee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time for the financial position of the Association and to ensure that the financial statements comply with the Association's constitution. It is also responsible, in conjunction with the Trustees, for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

TRUSTEES

Trustees who held office during the year were:

J P Ashcroft

W R Smyth

GOVERNING DOCUMENT

The Association's governing document is the Constitution dated March 1977.

CHARITY COMMISSION REGISTRATION

The Charity Commission registered number of the Association is 521160.

YEAR ENDED 31 DECEMBER 2020

INDEPENDENT ACCOUNTANT'S REPORT TO THE MANAGEMENT COMMITTEE OF CHELWOOD & DISTRICT WELFARE ASSOCIATION

In accordance with the engagement letter, and in order to assist you to fulfil your duties under the Charities Act 1993, we have compiled the financial statements of the charity on pages 3 to 8 from the accounting records and information and explanations you have given to us.

This report is made to the Association's Management committee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Association's Management Committee that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association's Management Committee as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged in the statement of the Management Committees responsibilities your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 1993. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Holland & Company
102/104 Widnes Road
Widnes
Cheshire
WA8 6AX

Date: _____

YEAR ENDED 31 DECEMBER 2020

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	NOTES	Unrestricted Funds 2020		Unrestricted Funds 2019	
		£	£	£	£
INCOMING RESOURCES					
Due from Social Club	9		2,901		10,400
Membership			108		212
Lettings			13,194		24,705
Sectional	2		36,735		30,798
Bank Interest			566		622
Sundry Income	3		<u>26,116</u>		<u>500</u>
Total Incoming Resources			79,620		67,237
RESOURCES EXPENDED					
Insurance		5,537		4,009	
Honorarium	5	-		1,120	
Donations	4	-		79	
Wages:					
Cleaner		4,039		4,264	
Playgroup		31,613		30,354	
Gardener		6,618		6,504	
Inland Revenue		763		1,507	
NEST Pensions		2,858		2,397	
Bowling Green maintenance		-		160	
Committee expenses		267		171	
Light & heat		3,898		7,134	
Water rates		1,116		979	
Rates		204		1,833	
Printing & stationery		188		176	
Office equipment		1,244		271	
Repairs & renewals		515		1,401	
Windows		150		250	
Ground maintenance		58		1,345	
Cleaning		307		228	
Waste collection		308		534	
Telephone		346		620	
Accountancy & Legal		2,226		1,290	
Depreciation		864		1,016	
Performing Right Society		-		150	
Security & fire		1,465		687	
Ofsted		50		-	
Bad Debt		-		4,055	
Total Resources Expended			-64,634		-72,534
NET INCOMING RESOURCES – Profit/Loss for the year			<u>14,986</u>		<u>-5,297</u>
General fund – Opening balance			61,319		66,616
General fund – Closing balance			<u>76,305</u>		<u>61,319</u>

19,395

All activities of the Association related to continuing operations

There were no recognised gains or losses for the year other than those included within the Statement of Financial Activities.

YEAR ENDED 31 DECEMBER 2020

BALANCE SHEET
AS AT 31 DECEMBER 2020

	NOTES	£	2020	£	2019	£
FIXED ASSETS	7			6,268		7,132
CURRENT ASSETS						
Cash in hand		1,005			1,768	
HSBC deposit account		2,166			555	
HSBC treasurer account		25,895			10,367	
Virgin Money charity account		<u>42,287</u>			<u>46,722</u>	
		71,353			49,412	
CURRENT LIABILITIES						
Creditors & accrued expenses	8	<u>1,316</u>			<u>5,225</u>	
NET CURRENT ASSETS				70,037		54,187
TOTAL ASSETS LESS CURRENT LIABILITIES				<u>76,305</u>		<u>61,319</u>

FINANCED BY

Unrestricted funds – opening balance		61,319		66,616
Net movement for the year				
- Surplus/ (Deficit) for the year		14,986		-5,297
Unrestricted funds – closing balance		<u>76,305</u>		<u>61,319</u>

The financial statements were approved by the trustees on and were signed by:

W R Smyth (Chairman)

F Till (Treasurer)

YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS

1 PRINCIPLE ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the Charities Act 1993 on the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: the Charities SORP 2005. The Association has however analysed its resources by natural classification rather than the functional classification recommended by the SORP.

Incoming resources

Investment income and other incoming resources are accounted for on a receivable basis.

Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Premises	10% on reducing balance
Furniture & Equipment	25% on reducing balance

Resources expended

Resources expended are recognised in the Statement of Financial Activities in the period in which they are incurred and include attributable irrecoverable VAT.

Fund accounting

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the objects of the charity.

YEAR ENDED 31 DECEMBER 2020

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