



Gresford & District
War Memorial Community Centre Trust

Financial Statements

For the Year Ended
31st March 2025

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Gresford & District
War Memorial Community Centre Trust
Trustees' Report
For the Financial Year ended 31st March 2025

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President: Lord Thomas of Gresford
Vice Presidents Mrs. M Heaton and Mr. Ian Gibson

The Charity is regulated by a conveyance dated 10th May 1949

Trustees

Trustees who currently serve and those who served during the year:

	Appointed by
Mr Robert Grey (Chair)	Village Representative
Mr R Evans (Vice Chair) part year	Village Representative
Mrs. J Holmes (Treasurer)	Village Representative
Mrs. V Shields	Village Representative
Ms. J Osborne	Village Representative
Mr G Paletta	Village Representative
Mjr Michael James	Village Representative
Mr. M Perry (Vice Chair)	Village Representative
Mrs. M Griffin	Village Representative
Mrs. M Turner	Village Representative
Mr Steven Bland part year	Village Representative
Mrs Carole Grey part year	Village Representative
Mrs. B Blackmore	Gresford Community Council
Mr Andrew Bailey	Gresford Community Council
Ms. Andrea Ellis	Gresford Community Council
Mrs. L Murley	Gresford All Saint's Church
Mr J Bell	Gresford Cricket Club
Mr R Edwards	Royal British Legion
Mrs. Michelle DeRosa	Gresford Athletic Juniors
Mr J Lloyd (Internal Auditor)	Gresford Bowls & Billiards
Mr G Jones	Gresford Snooker Club
Mr R Williams	Gresford & Marford Tennis
Miss M Williams	Gresford Women's Institute
Mrs. S Hill	Gresford All Saint's Craft Group
Mrs. S Happs	Gresford Methodist Church

Principal Address

Lakeside
High Street
Gresford
Wrexham
LL12 8PS

Charity Registration Number 524052

Administration Committee

Mr. Robert Grey (Chair)
Mrs. J Holmes (Treasurer)
Mrs. V Shields
Ms. J Osborne
Mr. M Perry (Vice Chair)
Mr. M James
Mrs. M Griffin
Mrs. M Turner

Members for part of the year:
Mr. R Evans (Vice Chair)
Mr. S Bland
Mrs. C Grey

And any Trustee who wishes to attend.

Bankers

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV19DG

National Westminster Bank
plc
33 Lord Street
Wrexham
LL11 1LP

Auditor

Mr. R Cole
37 Green Park
Erddig
Wrexham
LL13 7YE

Objectives

The object of the Charity is to hold the Memorial Hall and associated grounds for the purpose of physical and mental training and recreational and social, moral and intellectual development through the medium of reading and recreation rooms, library, lectures, classes and recreations and entertainments or as otherwise may be found expedient for the benefit of the inhabitants of the former Parishes of Gresford, Marford and Hoseley and their immediate vicinity.

Organisation

The Trustees hold the legal responsibility for all Trust assets. The day-to-day management of the business is vested in the Administration Committee who meet on a monthly basis and report to the main committee. The main committee of the Trust holds regular bi-monthly meetings.

Advice is sought from the Charity Commission regarding issues raised to ensure we comply with Charity Law and work in the best interest of the Trust.

Review

We routinely monitor the facilities and replace, or renew, fixtures as required. We continue to maintain the grounds for the use of the community. The Trust has received financial grant aid from Gresford Community Council for essential tree maintenance.

Trustees continue to help to ensure all Health and Safety issues are dealt with and their assistance is greatly appreciated. The valued contribution from volunteers working to maintain the Coronation Garden is also greatly appreciated.

The Trust owes a huge thank you to Jo Burke, our Facilities Manager, and our Staff. We are also very grateful to our Trustees who give their time freely to the Trust thereby ensuring that the Trust is protected for future generations. Without them the village would lose this valuable asset.

Fundraising

This is supported by our monthly 100 Club draw. We continually seek new members to sign up for this fundraising effort.

Resources

Note 10 to the financial accounts sets out the analysis of assets attributable to the various funds. The Trustees consider these resources to be adequate for the purposes of the Charity.

Operational Risks

To monitor and manage the operational costs of the Trust, a budget review is prepared and monitored by a finance sub-committee and presented at the monthly Trust meetings. This is a means by which we can monitor income and expenditure.

Like many organisations, we struggle to attract new Trustees and this is a concern and risk to the Trust going forward. We are conscious of the risk of being unable to attract younger Trustees for the future.



Mr. Robert Grey
Chairman

I have audited the financial statements of Gresford and District War Memorial Community Centre Trust for the year ended 31st March 2025 which comprise of Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the charity trustees, as a body, in accordance with sections 43 and 44 of the Charities Act 1993. My audit work has been undertaken so that I might state to the charity's trustees those matters I am required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my audit work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Auditors

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' responsibilities.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. I also report to you if, in my opinion, the Annual Report is not consistent with the financial statements.

In addition, I report to you if, in my opinion the charity has not kept proper accounting records, or if I have not received all the information and explanations I require for the audit.

I read the Trustees' Report and consider the implications for my report if I become aware of any apparent misstatements within it.

Basis of Opinion

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by fraud or other irregularity or error. In forming an opinion, I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the Charity's affairs as at 31st March 2025 and of its incoming resources and application of resources for the year then ended.
- The financial statements have been properly prepared in accordance with the Charities Act 1993.



Mr R Cole

Gresford & District
War Memorial Community Centre Trust
Statement of Financial Activities
For the Financial Year ended 31st March 2025

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INCOMING RESOURCES:	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants Receivable		5000	5,000	3,500
Hire of facilities	48,549		48,549	45,698
Rent receivable	24,440		24,440	59,618
Donations	3,349		3,349	7,990
Gift Aid	42		42	0
100 Club	1,891		1,891	1,858
Miscellaneous Income	1,453		1,453	1,450
Interest receivable	2,481		2,481	1,218
Fund raising			0	0
Feed In Tariff	3,849		3,849	3,679
Purchase of benches by community			0	0
HMRC Job Retention Scheme			0	0
Total incoming resources	<u>86,054</u>	<u>5,000</u>	<u>91,054</u>	<u>125,011</u>
RESOURCES EXPENDED				
Costs of activities in furtherance of the objects of the charity	<u>83,718</u>	<u>5,000</u>	<u>88,718</u>	<u>82,796</u>
Total resources expended	<u>83,718</u>	<u>5,000</u>	<u>88,718</u>	<u>82,796</u>
NET(OUTGOING) INCOMING RESOURCES	2,336	0	2,336	42,215
Fund balances brought forward at 31/03/2024	168,879	293,482	462,361	420,146
Fund balances carried forward at 31 March 2025	<u>171,215</u>	<u>293,482</u>	<u>464,697</u>	<u>462,361</u>

	2025 £	2024 £
FIXED ASSETS		
Tangible assets	<u>292,781</u>	<u>310,702</u>
CURRENT ASSETS		
Debtors and Prepayments	2,618	2,957
Cash at bank and in hand	175,247	150,586
	<u>177,865</u>	<u>153,543</u>
CREDITORS:		
Amounts falling due within one year	-5,949	-1,884
NET CURRENT ASSETS	<u>171,916</u>	<u>151,659</u>
NET ASSETS	<u>464,697</u>	<u>462,361</u>
Represented by		
FUNDS		
Restricted	293,482	293,482
Unrestricted	171,215	168,879
	<u>464,697</u>	<u>462,361</u>



Mr Robert Grey
Chairman



Mr Mark Perry
Vice Chairman

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities and accounting standards

ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below

a) Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention

b) Fixed Assets

Depreciation has been provided at the following rates in order to write off the cost of the fixed assets over their anticipated useful lives to the Charity.

Freehold buildings	2% and 20% of cost
Fixtures, fittings, and equipment	25% reducing balance
Solar Panels	5% of cost

c) Hire Charges and Rental Income

Hire charges and rental income are accounted for in the period to which they relate

d) Grants Receivable

Grants receivable are accounted for in the period to which they relate

GRANTS RECEIVABLE	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			2025	2024
	£	£	£	£
Gresford Community Council		5,000	5,000	3,500

e) Resources Expended

Resources expended are recognised in the period in which they are incurred, inclusive of VAT where appropriate.

They are allocated to the particular activity where the cost relates directly to that activity.

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
3. COSTS OF ACTIVITIES IN FURTHERANCE OF THE OBJECTS OF THE CHARITY			2025	2024
	£	£	£	£
Landscaping and ground	18,168	5,000	23,168	17,141
Heat, light , water and refuse	7,983		7,983	8,038
Insurance	3,173		3,173	2,830
Print/Stationery/Post	364		364	652
Computer web site	647		647	731
Telephone & internet	445		445	848
Repairs and maintenance	12,387		12,387	9,888
Cleaning	845		845	879
100 Club Expenses & Prizes	950		950	840
Miscellaneous expenditure	1,724		1,724	1,843
Bad Debts			0	0
Legal Fees			0	2,156
Staff Wages	18,573		18,573	16,948
Fund Raising			0	0
Sub Total	<u>65,259</u>	<u>5,000</u>	<u>70,259</u>	<u>62,794</u>
Depreciation				
Freehold Building	11,171		11,171	11,171
Fixtures, fittings and equipment	6,750		6,750	8,575
Sub Total	<u>83,180</u>	<u>5,000</u>	<u>88,180</u>	<u>82,540</u>

4. MANAGEMENT AND ADMINISTRATION COSTS

Audit and accountancy	<u>538</u>		<u>538</u>	<u>256</u>
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TOTAL COSTS	<u>83,718</u>	<u>5,000</u>	<u>88,718</u>	<u>82,796</u>
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5. TOTAL RESOURCES EXPENDED	Depreciation £	Other costs £	2025	2024
Costs of activities in furtherance of the objects of the charity	<u>6,750</u>	<u>81,968</u>	<u>88,718</u>	<u>82,796</u>

6. TANGIBLE FIXED ASSETS

	Solar Panels	Land and Buildings	Fixtures Fittings & Equipment	Total 2025	Total 2024
	£	£	£	£	£
COST					
At 31 March 2024	<u>25,536</u>	<u>558,544</u>	<u>120,450</u>	<u>704,530</u>	<u>680,376</u>
Additions					24,154
At 31 March 2025	<u>25,536</u>	<u>558,544</u>	<u>120,450</u>	<u>704,530</u>	<u>704,530</u>
DEPRECIATION					
At 31 March 2024	16,589	278,686	98,553	393,828	374,082
Charge for the year	1,276	11,171	5,474	17,921	19,746
At 31 March 2025	<u>17,865</u>	<u>289,857</u>	<u>104,027</u>	<u>411,749</u>	<u>393,828</u>
At 31 March 2024	<u>8,947</u>	<u>279,858</u>	<u>21,897</u>	<u>310,702</u>	<u>306,294</u>
At 31 March 2025	<u>7,671</u>	<u>268,687</u>	<u>16,423</u>	<u>292,781</u>	<u>310,702</u>

The net book value of assets held at 31 March 2025 comprises solely of assets for direct charitable purposes

7.Trustees' Remuneration and Expenses

None of the Trustees
received remuneration or
expenses

Nil

Nil