Docusign Envelope ID: 269BDA03-B3AA-8BE3-803D-84BFDAE0D065

REGISTERED COMPANY NUMBER: 07547410 (England and Wales)
REGISTERED CHARITY NUMBER: 1144074

Report of the Trustees and

Unaudited Financial Statements

for the Period 1 April 2025 to 31 December 2025

for

Audlem and District Community Action

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

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Audlem and District Community Action

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for the period 1 April 2025 to 31 December 2025

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Audlem and District Community Action (Registered number: 07547410)

Report of the Trustees
for the period 1 April 2025 to 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 April 2025 to 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives shall be:

(a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;

(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one of more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

(b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;

(c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;

(d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;

(e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Public benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

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ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the 9 month period, ADCA continued to provide its established range of services supporting older people, carers and other people requiring support within Audlem and the surrounding rural communities.

These included:

- Lunch clubs and coffee clubs;
- Dementia and carers' support;
- One-to-one support and home visits;
- Volunteer-led medical transport and prescription collection;
- Social and gentle physical activity opportunities; and
- Partnership working with other local community organisations and services.

Services continued to be delivered from the Audlem Public Hall Annexe and other community venues across the locality.

Demand for ADCA's services remained strong, with an increasing proportion of service users experiencing frailty, dementia or more complex needs. Dementia and carers' support therefore continued to be an important part of the charity's work.

Volunteers continued to play a central role in the delivery of ADCA'S activities and transport services.

The period also included the final months of the existing National Lottery Reaching Communities funding, which had supported ADCA's development over the preceding three years. The Julia Rausing Trust also supported ADCA during the gap period between the original National Lottery 3 year grant ending and the new 5 year grant that started in January 2026. This helped cover core costs and came at a very important time, helping the charity sustain its services. Grants from Garfield Weston, Audlem Charity Shop, Barchester Charitable Foundation, as well as the final amount from National Lottery and Awards For All were also crucial in providing a stop-gap between National Lottery grant applications.

FINANCIAL REVIEW

Financial position

During the 9 month period, the charity received total income of £83,668 (March 2025: £132,301), including restricted income of £49,052 (March 2025: £82,172). A significant proportion of this income came from grants to help to support our work. During the period, we were awarded a continuing National Lottery Reaching Communities Grant of £30,897. This is to be shared with other local Charities. A grant of £18,155 was also awarded to the charity by the Julia Rausing Trust.

The various other forms of income in the period were donations £8,144 (March 2025: £10,858) and fundraising £2,621 (March 2025: £5,576). Income from the Day and Coffee clubs totalled £18,207 (March 2025: £20,812).

The expenditure in the 9 month period totalled £101,711 (March 2025: £133,639) of which the majority, £45,528 (March 2025: £73,297) was spent on salaries. The charity had six employees during the year. There was restricted expenditure in the period of £49,052 (March 2025: £93,533) which related to the shared National Lottery Reaching Communities Grant and the Julia Rausing Trust Grant.

Investment policy and objectives

The Investment policy adopted by the Trustees is to maintain a high standard of assets for the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Reserves policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st December 2025 of £15,081 (March 2025: £33,124) were below the agreed level.

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FUTURE PLANS

ADCA is entering an exciting new era. With the support of 5 year National Lottery funding with other grant support and the adoption of our new five-year Business Plan for 2025-2030, the charity is well placed to build on fifteen years of serving the people of Audlem and the surrounding rural communities.

Our ambition is to strengthen and develop the services that our community already values, while introducing new activities and opportunities in response to changing local needs. This will include developing our lunch and coffee clubs, dementia and carers' support, community transport , befriending and community-based activities, alongside new opportunities for social, wellbeing and community engagement.

A key priority will be to ensure that ADCA remains firmly "for the community, by the community". We will continue to listen to our members, carers, volunteers and local residents, working with them to shape our services and activities. We also intend to strengthen partnerships with local voluntary organisations, heal and social care services and other community partners so that people can access the right support at the right time.

W will invest in our volunteers and staff, strengthen our governance and organisational capacity, and continue to diversify our funding so that ADCA remains financially sustainable for the longer term.

Above all, we look forward to working with our community, our volunteers, partners and supporters to build on everything ADCA has achieved so far and help the charity go from strength to strength over the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Induction and training of new trustees

The Charity’s elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity’s specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Risk management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:
- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered;
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:
- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management process established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

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Audlem and District Community Action (Registered number: 07547410)

Report of the Trustees
for the period 1 April 2025 to 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07547410 (England and Wales)

Registered Charity number
1144074

Registered office
3 Chapel Close
Audlem
Crewe
Cheshire
CW3 0BG

Trustees
G Cliffe
F M Christie
L Cliffe (appointed 18.12.25)
C Knibbs
J Tilling
S Hodgkins
G Clarke (resigned 13.3.26)
K Fedouloff (resigned 13.3.26)
W E Higgs (resigned 13.3.26)
L Matthews (resigned 13.4.25)

Independent Examiner
Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Approved by order of the board of trustees on 23 October 2026 and signed on its behalf by:

Signed by:
Gary Cliffe
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G Cliffe - Trustee

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Independent Examiner's Report to the Trustees of
Audlem and District Community Action

Independent examiner's report to the trustees of Audlem and District Community Action ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the period 1 April 2025 to 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:
Mike Snape
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Michael Joseph Snape FCCA

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

23 October 2026

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Audlem and District Community Action

Statement of Financial Activities
for the period 1 April 2025 to 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	Period 1.4.25 to 31.12.25 Total funds £	Year Ended 31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,851	49,052	80,903	126,042
Other trading activities	2	2,621	-	2,621	5,576
Investment income	3	144	-	144	683
Total		34,616	49,052	83,668	132,301
EXPENDITURE ON					
Raising funds		1,885	-	1,885	1,608
Charitable activities					
Charitable activities		50,774	49,052	99,826	132,031
Total		52,659	49,052	101,711	133,639
NET INCOME/(EXPENDITURE)		(18,043)	-	(18,043)	(1,338)
RECONCILIATION OF FUNDS					
Total funds brought forward		33,124	-	33,124	34,462
TOTAL FUNDS CARRIED FORWARD		15,081	-	15,081	33,124

The notes form part of these financial statements

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Audlem and District Community Action (Registered number: 07547410)

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	7	-	-	-	91
CURRENT ASSETS					
Debtors	8	104	-	104	414
Cash at bank and in hand		37,247	-	37,247	34,107
		37,351	-	37,351	34,521
CREDITORS					
Amounts falling due within one year	9	(22,270)	-	(22,270)	(1,488)
NET CURRENT ASSETS		15,081	-	15,081	33,033
TOTAL ASSETS LESS CURRENT LIABILITIES		15,081	-	15,081	33,124
NET ASSETS		15,081	-	15,081	33,124
FUNDS	10				
Unrestricted funds				15,081	33,124
TOTAL FUNDS				15,081	33,124

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2026 and were signed on its behalf by:

Signed by:
Gary Cliffe
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G Cliffe - Trustee

The notes form part of these financial statements

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Computer equipment - 33% on cost

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. OTHER TRADING ACTIVITIES

	Period 1.4.25 to 31.12.25	Year Ended 31.3.25
	£	£
Fundraising events	2,621	5,576

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3. INVESTMENT INCOME

	Period 1.4.25 to 31.12.25	Year Ended 31.3.25
	£	£
Deposit account interest	144	683

4. NET INCOME/(EXPENDITURE)

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

	Period 1.4.25 to 31.12.25	Year Ended 31.3.25
	£	£
Depreciation - owned assets	91	356

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2025 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2025 nor for the year ended 31 March 2025.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,870	82,172	126,042
Other trading activities	5,576	-	5,576
Investment income	683	-	683
Total	50,129	82,172	132,301
EXPENDITURE ON			
Raising funds	1,608	-	1,608
Charitable activities			
Charitable activities	38,498	93,533	132,031
Total	40,106	93,533	133,639
NET INCOME/(EXPENDITURE)	10,023	(11,361)	(1,338)
Transfers between funds	15,322	(15,322)	-
Net movement in funds	25,345	(26,683)	(1,338)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,779	26,683	34,462

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6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	33,124	-	33,124

7. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2025 and 31 December 2025	4,006
DEPRECIATION	
At 1 April 2025	3,915
Charge for year	91
At 31 December 2025	4,006
NET BOOK VALUE	
At 31 December 2025	-
At 31 March 2025	91

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2025 £
Prepayments	104	414

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2025 £
Pensions payable	119	987
Accrued expenses	22,151	501
	22,270	1,488

10. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	33,124	(18,043)	15,081
TOTAL FUNDS	33,124	(18,043)	15,081

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10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,616	(52,659)	(18,043)
Restricted funds			
National Lottery fund	30,897	(30,897)	-
Julia Rausing	18,155	(18,155)	-
	49,052	(49,052)	-
TOTAL FUNDS	83,668	(101,711)	(18,043)

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted fund	7,779	10,023	15,322	33,124
Restricted funds				
National Lottery fund	26,683	(26,683)	-	-
Cheshire East fund	-	15,322	(15,322)	-
	26,683	(11,361)	(15,322)	-
TOTAL FUNDS	34,462	(1,338)	-	33,124

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	50,129	(40,106)	10,023
Restricted funds			
National Lottery fund	60,322	(87,005)	(26,683)
Cheshire East fund	21,850	(6,528)	15,322
	82,172	(93,533)	(11,361)
TOTAL FUNDS	132,301	(133,639)	(1,338)

The general fund represents the free funds of the charity that have not been designated for a particular purpose.

The National Lottery fund represents funding from the National Lottery towards the charity's core community services. The monies had all been spent by the period end and enabled the charity to continue providing regular support to older people, carers and other residents who may be isolated or vulnerable.

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10. MOVEMENT IN FUNDS - continued

The Cheshire East Fund comprises monies from the Flourish Fund, supporting vulnerable residents following hospital discharge, and from the Healthy Neighbourhood Fund, for dementia and carers support facilitated health monitoring, outings and activities. All monies had been spent by the period end.

The Julia Rausing Fund comprises of monies received from the Julia Rausing Trust, used to cover the gap period between the National Lottery 3 year grant ending and the new 5 year grant that is to start in January 2026. This was to cover core costs of the charity. All monies had been spent by the period end.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2025.

12. COMPANY LIMITED BY GUARANTEE

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee of the charity.