KINGSLEY COMMUNITY ASSOCIATION

Year Ending 31st December 2025

Trustees Report

Over the past twelve months, Kingsley Community Association has been busier than ever and I'm pleased to share an update on what we've achieved together.

Our committee has continued to grow. We've welcomed a new Treasurer and a new Booking Secretary and their support has already made a real difference. A major focus this year has been refreshing and improving the building. We've repainted the exterior and begun a programme of interior maintenance. We've repaired the flat roof over the extension and carried out tile and guttering repairs on the main roof. We've laid new carpet in the entrance hall and purchased café-style tables for the lounge, which have already proved popular.

Outside, committee members and partners have helped maintain the garden area at the side of the building. We've also overhauled the central heating system and with the Hive controls now in place, the heating is being used far more efficiently. Looking ahead, we will begin earmarking reserves for planned maintenance and building upgrades. This will allow us to budget properly for upcoming needs—such as replacing the solar panels when they reach the end of their life and addressing the extension roof, where the recent patch repair is only a temporary solution.

Behind the scenes, we've strengthened our administrative structure. KCA is now a Microsoft 365 Non-Profit partner, which means we can create dedicated SharePoint and secure storage for all our core documents. We've also updated our website, thanks to volunteer Lisa Easton and over time we'll add online bookings and real-time calendars. Lisa is also helping us develop a more consistent social media presence and we're very grateful for her work.

We've also made significant improvements to the bar area and general storage throughout the building. Thanks especially to Steve Easton and Sarah Bridger, we now have new fridges, a glass washer, and an ice machine. Our bar staff/volunteers deserve a special mention too — they are reliable, go above and beyond, and always support us with a smile. Their contribution makes a huge difference to our events and to the welcoming atmosphere of the centre.

Our regular users have continued to support us and we've welcomed three new groups this year. Thanks to Gail Silcock, we now run a monthly craft afternoon. The Frodsham Quilters have started regular patchwork classes and a group of ladies are using the extension fortnightly for their craft afternoons. The extension continues to be a real asset—light, airy and perfect for creative groups.

The WI and Garden Club remain valued users of the centre and we want to thank them for their ongoing support, especially for their contributions to the annual Macmillan Coffee Morning and their help during our 50th anniversary celebrations.

We also want to recognise Kingsley Players and Kingsley Youth Theatre, who continue to bring high-quality performances to the centre throughout the year. Their quarterly productions are always a highlight, including the sell-out performances of *Blackadder* and *Matilda*. It was a pleasure to be invited to the 10-year anniversary celebration of Kingsley Players Youth Theatre — a milestone that reflects the dedication, creativity, and community spirit of everyone involved. We thank Kingsley Players for their ongoing support of KCA and for the vibrancy they bring to our village.

We've also expanded our own community offering. The Living Well service now includes the community centre car park. We host the local PCSO police surgeries, and we support the Parish Council tidy-up mornings by providing refreshments for volunteers. Greg Turner and his team of litter pickers also use the centre as a base, and we are grateful to them for their efforts in keeping our exterior litter-free, as well as the village more generally.

We'll continue to look for community initiatives that we can support from the building.

After reviewing the activities that take place here, we identified a need for more family-friendly events. As a result, we've introduced regular Saturday Socials, including quarterly band nights, which have been very well received. We also have a series of events planned for the coming year, working alongside our neighbours at Kingsley St John's School.

A major highlight of the year was our 50th anniversary celebration. The building was completed on 4th September 1976 and to mark the occasion we held a family afternoon with a scarecrow competition, a treasure hunt, and display stands from the groups who use the centre. This was followed by an evening of live music. More than 200 people came through the doors, including many young families. It was wonderful to welcome so many of the original volunteers and their extended families. A special thank you goes to Tony Whitby, one of the original founders and Chairs of KCA. Tony has created an incredible archive of printed material and video footage that is to be held for future generations.

Finally, Kingsley News has seen important changes this year. We welcomed a new volunteer editor, Caitlyn M and moved from a monthly to a quarterly format. After reviewing our finances and volunteer capacity, we decided to print Kingsley News externally. The improved print quality has led to a significant increase in advertisers. We want to thank Caitlyn for her dedication and also all the volunteers who deliver Kingsley News to every household in the village.

Overall, it has been a year of progress, improvement, and community spirit. Thank you to everyone who has supported KCA — whether by volunteering, attending events,

running groups, or simply being part of village life. We look forward to building on this momentum in the year ahead.

FINANCIAL REVIEW

The accounts show a surplus of £7,042 (2024: £10,399). The main contributor to this decrease was reduced income from Bar & Events (income 2025: £32,308; 2024: £41,536) alongside lower expenditure (2025: £25,266, 2024: £31,137).

Bookings increased during the year by 32% to £14,875 (2024: £11,243). Income from the Feed-in Tariff generated by our solar panels remained steady at £3,419 (2024: £3,250), continuing to make a healthy contribution to the running of the Centre.

Running costs for the Centre, excluding depreciation, increased from £14,543 in 2024 to £15,706 in 2025. This rise mainly reflects higher repair costs (£6,611 compared to £4,555 in 2024), including £3,492 to reconfigure the central heating system and £2,292 to repair a water leak.

The non-cash depreciation charge (the accounting annual 'cost' of our investment in capital assets, such as the building, solar battery, photocopier etc.) of £2,192 remained unchanged from the previous year.

Bar and Events contributed £5,570 (2024: £11,305) with takings down 49% compared to last year. This decrease was largely due to a significant one-off event held in late 2024 in conjunction with Kingsley Players.

Kingsley News generated a surplus of £823 (2024: £317), benefiting from both increased advertising revenue and reduced costs.

On the Balance Sheet, the decrease in the value of fixed assets is attributable to the depreciation charge of £2,192. The increase in current assets was largely due to higher bar stock levels and accrued income.

For the current year, accrued income includes contributions from Bar & Events revenue, as well as unpaid hire & advertising invoices, for which payments were received in 2026. The prepayments figure includes a refund from Water Plus, which has now been credited to our account, and insurance costs reflecting that the policy spans two financial years.

Reserves

At the year end, the charity held cash of £37,939.

The Trustees have determined that £15,000 should be maintained as general reserves. This level of reserves is intended to provide the charity with financial protection against an unexpected reduction in income and unforeseen expenditure, and to support the continued delivery of its charitable activities.

The remaining £22,939 has been designated by the Trustees for planned improvements and renewal of the charity's centre over the next two years. The designated funds are intended to contribute towards internal and external painting, the restoration of the

sprung floor in the main hall, replacement of carpets, improvements to the kitchen and bar facilities. and the updating and replacement of assets such as tables and chairs.

The Trustees consider that these designated funds are necessary to maintain and improve the centre and its facilities for the benefit of the charity's users. The Trustees will review the level of general and designated reserves annually, taking into account the charity's financial position, future income and expenditure requirements, and planned maintenance and improvement works.

Heather Hayes (Chair)

October 2026

KINGSLEY COMMUNITY ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Profit & Loss Account

	2025			2024		
	Income	**Expenditure**	**Profit (Loss)**	**Income**	**Expenditure**	**Profit (Loss)**
OPERATIONAL GRANTS & DONATIONS						
Kingsley Players				0.00		
Kingsley PC				0.00		
Other				1,114.91		
	0.00		**0.00**	**1,114.91**		**1,114.91**
CENTRE						
Bookings	14,875.00			11,242.50		
Donations	60.00					
Feed-in Tariff	3,418.55			3,250.00		
Repairs & servicing		6,610.90			4,555.06	
Bar fridges		69.60			0.00	
Decorating		0.00			0.00	
Waste & waste water		836.61			1,242.66	
Electricity		1,083.05			1,012.00	
Gas		2,349.49			2,851.61	
Broadband		436.06			353.88	
Mobile phone		120.00			80.00	
Cleaning		1,821.13			2,328.98	
Stationery		169.23				
Cheshire Community Action					50.00	
Insurance		1,272.85			1,130.77	
Licences		0.00			564.47	
IT costs		937.50			261.59	
Depreciation		2,191.80			2,191.80	
Bank charges					111.96	
	18,353.55	**17,898.22**	**455.33**	**14,492.50**	**16,734.78**	**-2,242.28**
BAR & EVENTS						
Ticket sales	870.00			12,078.00		
Event costs		333.63			4,266.92	
CRTA & Performance costs						
Takings	8,379.55			9,129.03		
Bar staff		983.50			1,108.00	
Bar goods		2,242.03			4,526.76	
Equipment		120.00				
	9,249.55	**3,679.16**	**5,570.39**	**21,207.03**	**9,901.68**	**11,305.35**
KINGSLEY NEWS						
Advertising revenue	4,452.00			4,266.00		
Contribution towards costs	0.00			0.00		
Printing & paper costs		3,628.62			3,948.83	
	4,452.00	**3,628.62**	**823.38**	**4,266.00**	**3,948.83**	**317.17**
OTHER						
Sale of tables	0.00			240.00		
Sum Up reader		0.00			69.99	
Legal fees		0.00			439.00	
Flowers		60.00			42.98	
Interest	253.33			215.49		
	253.33	**60.00**	**193.33**	**455.49**	**551.97**	**-96.48**
TOTAL	**32,308.43**	**25,266.00**	**7,042.43**	**41,535.93**	**31,137.26**	**10,398.67**

KINGSLEY COMMUNITY ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Balance Sheet

	2025			2024		
	£	£	£	£	£	£
FIXED ASSETS			**43,914.84**			**46,106.64**
CURRENT ASSETS						
Stock						
Bar Stock	2,273.50			220.00		
Accrued income						
Bar income	3,531.23			0.00		
Hall Hire	1,565.00			545.00		
Advertising	1,070.00			900.00		
BG FiT	7.10			573.00		
Electricity refund	0.00			821.87		
Prepayments						
Insurance	555.32			537.14		
Water Refund	572.35					
Cash in bank & in hand						
Bank Current Account	12,273.24			21,631.34		
Bank Reserve Account	25,565.45			15,312.12		
Cash	100.00			130.00		
			47,513.19			**40,670.47**
CURRENT LIABILITIES						
Accruals						
Utilities		566.03			753.24	
Photocopier		374.52			560.43	
Committee Expenses to be re-imbursed		213.61			2,292.00	
Deferred Income		60.00				
			1,214.16			**3,605.67**
NET CURRENT ASSETS			**46,299.03**			**37,064.80**
TOTAL ASSETS			**90,213.87**			**83,171.44**
Profit & Loss Account						
Brought Forward		83,171.44			72,772.77	
Surplus for the Year		7,042.43			10,398.67	
			90,213.87			**83,171.44**
TOTAL FUNDS			**90,213.87**			**83,171.44**

0.00

Independent Examiner's Report to the Trustees

I report on the accounts of the Kingsley Community Association for the year ended 31 December 2025 which are set out on pages 2 to 3. The trustees are responsible for the preparation of the accounts

It is my responsibility to examine the accounts as required under section 145 of the 2011Act and to state whether particular matters have come to my attention.

My examination was carried out in accordance with the Directions and guidance given by the Charity Commission under section 145(5)(b) of the Act. Those Directions require me to review the accounting records kept by the charity and to compare the accounts presented with those records. They also require me to consider any unusual items or disclosures in the accounts and to seek explanations from the trustees concerning any such matters. My work does not constitute an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view", and my report is limited to the matters set out below.

In connection with my examination, no matter has come to my attention, other than that disclosed below, which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the Charities Act 2011, and to prepare accounts which accord with those records, have not been met, or that the accounts do not accord with those records.

My review included reviewing only a sample of transactions. 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, other than as set out below.

Not all sales invoices supporting income recorded in the accounts were made available for inspection during the examination. As a result, it was not possible to verify income to sales invoices, and so the review of income was therefore restricted to a cash-based review of receipts.

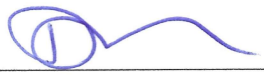
As no year end stock take was carried out , I have relied on the number provided in the accounts

The scope of the examination did not extend to a review of the opening balances brought forward at the start of the year. Accordingly, no assurance is given as to the accuracy or completeness of the opening balances, and reliance has been placed on the closing balances as presented in the prior year's accounts.

No physical verification of fixed assets was carried out as part of this examination. The fixed asset figures included in the accounts have been taken from the accounting records without independent confirmation of their existence, condition, or valuation.

During the course of the examination, it was noted that certain payments to individuals were made outside of a payroll system. It is recommended that all payments to workers, officers, or individuals providing services be processed through payroll going forward, to ensure the correct treatment of PAYE and National Insurance,

It was noted that funds received via the SumUp payment system were being allowed to accumulate within that account rather than being regularly transferred into the charity's main bank account. It is noted that funds held with SumUp are not covered by the Financial Services Compensation Scheme (FSCS), as SumUp is an authorised payment institution rather than a bank, and deposit protection under the FSCS does not apply. It is recommended that funds held in the SumUp account be transferred to the main bank account on a regular basis, both to ensure that charitable funds are properly recorded within the charity's main banking arrangements and to reduce the charity's exposure to funds held in an account without FSCS protection.

Signed: 

Name: Dave Bratt FCA

Relevant professional qualification(s) or body (if any): ICAEW

Date: 2nd October 2026