

HIGH LEGH COMMUNITY ASSOCIATION (INCLUDING HIGH LEGH VILLAGE HALL)

ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2025

Registered Charity Number: 511391

Treasurer's Report

I have prepared the Receipts and Payments Account for the year ended 30th September 2025 in accordance with the books and records of the High Legh Community Association) including High Legh Village Hall) and from information and explanations provided to me.



Martin T Roberts

Honorary Treasurer

Date: 20/10/25

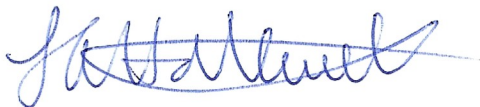
Independent Examiner's Report to the Trustees

I have examined the Receipts and Payments Accounts for the year ended 30th September 2025.

My examination was carried out in accordance with the general Directions given by the Charity Commission under section 145 of the Charities Act 2011.

In connection with my examination, no matter has come to my attention that gives me reasonable cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts do not accord with the accounting records; or
- the accounts fail to comply with the applicable requirements concerning their form or content.



James Hallewell ACA

Independent Examiner

Date: 20/11/25

HIGH LEGH COMMUNITY ASSOCIATION

Receipts Summary for the year ended 30th September 2025

	Year ended 30 th September 2025 £	Year ended 30 th September 2024 £
RECEIPTS		
Revenue Receipts		
Newsletter	2,415.00	2,332.00
Sunday Teas	5,161.81	4,522.87
Bingo Nights	2,342.78	1,948.91
Cheese and Wine	160.00	0.00
Pizza Nights	643.41	1,277.26
Jacob's Pizza Van Pitch Fees	320.00	0.00
HL 10k Race	14,037.46	13,789.42
Donation from making of Skoda TV advert	300.00	0.00
Farmers Market	245.00	200.00
Donations in Memory of Michael Greaves	515.00	0.00
Sale of Zettle machines and credits therefrom	0.00	122.02
DDay Celebrations (Joint with Parish Council)	0.00	1,512.30
VED Celebrations (Joint with Parish Council)	1,795.85	0.00
Unassigned receipt	58.00	8.00
Sub-Total	27,994.31	25,712.78
 Capital Receipts	 0.00	 0.00
 Total Receipts	 £27,994.31	 £25,712.78

Payments Summary for the year ended 30th September 2025

	Year ended 30 th September 2025	Year ended 30 th September 2024		
PAYMENTS				
Revenue Payments				
Newsletter	3,826.01	3,343.20		
Sunday Teas	2,825.21	1,992.95		
Rent Paid to V. Hall £1,500.00				
Other £1325.21				
Cheese and Wine	0.00	0.00		
Bingo Nights	907.73	1,206.34		
Pizza Nights	297.39	839.40		
Jacob's Pizza Van advertising	14.40	0.00		
10k HLRM Race	12,420.89	11,326.98		
Christmas Cheer	99.58	0.00		
DD Celebrations (Joint with Parish Council)	0.00	1,512.30		
VED Celebrations (Joint with Parish Council)	1,795.85	0.00		
 Other Expenditure				
SER Fund	275.00	1,000.00		
AGM expenses incl Tokens of Appreciation	83.23	282.53		
Administration/Sundries	0.00	116.79		
Rent Paid to Village Hall for CA meetings	185.00	210.00		
Web Hosting (Including new website design)	195.31	1,054.04		
Coffee and Friendship	425.00	443.50		
BLS Training	200.00	0.00		
Membership of CVS (Advice for Events, etc)	0.00	50.00		
Bank Charges	71.38	79.61		
Sub-Total	23,621.98	23,457.64		
 Capital Payments				
Purchase of SumUp reader	0.00	75.99		
Sub-Total	0.00	75.99		
 Total	 23,621.98	 23,533.63		
Opening Balance	17,345.98	01/10/2024	15166.83	01/10/2023
Total Receipts	27,994.31		25712.78	
Total Payments	23,621.98		23533.63	
 Closing Balance	 21,718.31	 30/09/2025	 17,345.98	 30/09/2024
Represented by				
Cash in Bank	£21,573.70		£17,214.22	
Cash in Hand	£144.61		£131.76	
Closing Balance as of 30th September 2025	£21,718.31		£17,345.98	

HIGH LEGH COMMUNITY ASSOCIATION

Receipts and Payments Summary for the year ended 30th September 2025

	Receipts £	Payments £	Receipts less Payments £
Newsletter	2,415.00	3,826.01	-1411.01
Sunday Teas	5,161.81	2,825.21	2336.60
Bingo Nights	2,342.78	907.73	1435.05
Pizza Nights	643.41	297.39	346.02
Christmas Cheer	0.00	99.58	-99.58
Cheese & Wine (14/11/25)	160.00	0.00	160.00
Jacob's Pizza Van	320.00	14.40	305.60
10k HLRM Race	14,037.46	12,420.89	1616.57
Donation from making of Skoda TV advert	300.00	0.00	300.00
Donations in Memory of Michael Greaves	515.00	0.00	515.00
Farmers Markets	245.00	0.00	245.00
VED Celebration (Joint with Parish Council)	1,795.85	1,795.85	0.00
Unassigned receipt	58.00	0.00	58.00
Sub-Total	27,994.31	22,187.06	5807.25
Other Expenditure		275.00	-275.00
SER Fund		185.00	-185.00
Rent Paid to Village Hall for CA meetings		195.31	-195.31
Website		425.00	-425.00
Coffee and Friendship		0.00	0.00
Administration/Sundries		83.23	-83.23
Token of Appreciation and AGM expenses		200.00	-200.00
BLS Training		71.38	-71.38
Bank Charges			
Sub-Total		1,434.92	-1434.92
Totals before Capital Expenditure	27,994.31	23,621.98	4372.33
Capital Expenditure		0.00	
Purchase of SumUp reader	27,994.31	23621.98	4372.33
Net Movement in cash for the year			
Opening Balance at 1st October 2024	17,345.98		
Net Movement in cash for the year	4,372.33		
Closing Balance 30th September 2025	21,718.31		

HIGH LEGH COMMUNITY ASSOCIATION
Reserves
30th September 2025

CASH BOOK	
Opening Balance	
1st October 2024	£17,345.98
Plus Income	£27,994.31
Minus Expenditure	£23,621.98
Closing balance	£21,718.31
Allocation of bank balance	£21,718.31
Restricted Funds	£0.00
Unrestricted Funds Balance	£21,718.31
Designated funds	
SER Fund 2025/26 £2000.00	£2,000.00
Community CPR Training	£1,000.00
Newsletter Reserve =£1500.00	£1,500.00
TOTAL	£4,500.00
Undesignated Funds	£17,218.31

High Legh Village Hall

Receipts and Payments Account for the year ended 30th September 2025

	Notes	Year Ended 30 th September 2025	Year Ended 30 th September 2024
RECEIPTS			
Hall lettings to external users		26,273.05	32,995.34
Contribution by CA for use of Hall	1	2,335.00	2,328.75
Lettings income relating to previous year		2,173.25	2,626.25
FIT payment (Solar electricity generation)	2	1,413.55	1,732.97
Utilities rebate (energy supplier refunds)		0.00	119.72
Various refunds from CA & PC	3	632.02	553.38
Refunds from third parties		0.00	22.00
Sundries		0.00	0.00
	Sub-total	32,826.87	40,378.41
Capital Receipts		0.00	0.00
		32,826.87	40,378.41
Total Receipts			
PAYMENTS			
Revenue Payments			
Hall rent to landlord		1.00	1.00
Lettings (Refunds see notes)	7	20.00	0.00
Utilities		5,874.62	8,874.30
Insurance		5,769.12	2,576.04
Hall Cleaning Services including supplies		3,602.46	3,130.27
Waste Collection		2,067.47	2,152.81
Telecommunications		337.95	297.61
Repairs and Maintenance	4	5,339.82	4,812.76
Hall Administration and Sundries		313.78	606.60
Hall Manager		6,155.50	4,704.28
Performing Rights Society	5	790.92	738.52
TV Licence		174.65	164.25
Bank Charges		50.00	65.36
Legal fees		960.00	0.00
Other		0	0.00
	Sub-total	31,457.29	28,123.80
Capital Payments		0	920.23
New Water Boiler in kitchen		0	903.60
Replacement of light fittings Mike Walker Room		48.91	0.00
Hand held Microphone and Line Amplifier		16.56	0.00
Vacuum Extension Hose for cleaning high areas		143.98	0.00
New Coffee Percolator for kitchen		366.34	0.00
New Kyocera laser printer		0	0.00
	Sub-total	575.79	1,823.83
		32,033.08	29,947.63
Total Payments			
Opening Balance at 1 st October 2024		78,579.65	68,148.87
Net (Payments)/Receipts		793.79	10,430.78
Closing Balance at 30 th September 2025		79,373.44	78,579.65

High Legh Village Hall

Note and item	Explanation	2025 £	2024 £
1	This income is broken down as follows		
Contribution by CA for Hall rent	Sunday Teas	1,500.00	1,520.00
	CA Meetings	185.00	210.00
	Coffee & Friendship	425.00	417.50
	Events	225.00	181.25
TOTAL		2,335.00	2,328.75
2			
FIT payment		1,413.55	1,732.97
3			
Various refunds from CA & PC	Water Bill for School House	632.02	553.38
4	A breakdown of expenditure incurred for the year as follows:		
Repairs and Maintenance	Item		
Smiths of Derby	Service of clock tower	327.60	0.00
D Knight	Repairs to Handrail in main hall plus other repairs	62.50	0.00
Jackson Fire	Fire equipment checks and repairs	391.20	1,265.40
D Knight	Repairs to Disabled WC, New casters for trolley table	103.30	0.00
B T Field	Work in ladies,gents and disabled toilets	0.00	220.07
Aquaspray	Service and Repair to floor cleaner	45.00	114.00
D Knight	Repairs to carpet tiles	25.00	0.00
D Knight	Replacement Light Switches(Hall) & Sockets(annexe)	29.04	0.00
D Knight	Supply and fit new locks to CA cabinets	55.97	0.00
D Knight	Supply and fit timber covers in clock tower	75.00	0.00
B Entwistle	Repairs to lighting and power supplies	77.00	76.20
B Entwistle	Repair to fused spur Kitchen Water Heater	0.00	44.00
Volunteer	New Door sign	0.00	4.91
D Knight	New PA system and associated work	139.32	0.00
Aquila Heating & Plumbing	Boiler Servicing and repairs	431.92	383.66
Ashley Wooden Flooring Ltd	Refurbish Main Hall Wooden Floor and subsequent repair	0.00	2,250.00
NEFF	Repair to kitchen oven	0.00	374.52
Squarebridge	Project Scoping as directed by trustees	412.50	0.00
Cheshire PAT Testing	PAT testing	50.00	0.00
Janet Harrison	Additional keys for Sheds	20.00	0.00
John P Whyte and others	Painting of Hall	2,844.47	0.00
David Blake	Window & Solar Panel Cleaning	250.00	0.00
David Blake	Gutter cleaning	0.00	80.00
	Total	5,339.82	4,812.76
5	Allows us to perform live as well as listen to recorded music.		
Performing Rights Society			
6			
Equipment replacement			
New Water heater in kitchen	Full replacement	0.00	920.23
Replacement of light fittings Mike Walker Room	Full replacement	0.00	903.60
Hand held Microphone and Line Amplifier		48.91	0.00
Vacuum Extension Hose for cleaning high areas		16.56	0.00
New Coffee Percolator for kitchen		143.98	0.00
New Kyocera laser printer		366.34	0.00
	Total	575.79	1,823.83
7			
Letting Refunds			
Hearing Dogs for Deaf People	Payment made twice in May 2024- Refund Claimed	20.00	0.00

High Legh Village Hall Reserves
30th September 2025

Cash Book

Opening Balance

1st October 2024	£78,579.65
Plus Income	£32,826.87
Minus Expenditure	£32,033.08
Closing Balance	£79,373.44
Allocation of Bank Balance	£79,373.44
Restricted Funds	£0.00
	£79,373.44
Designated Funds	
Emergency Reserve	£20,000.00
Lobby Carpets	£2,000.00
Internal Repainting of Hall(2028)	£4,000.00
External Repainting of Hall(2026)	£20,000.00
Upgrade Heating System(Annexe)	£3,000.00
Upgrade Heating System(Meeting room)	£3,000.00
Upgrade Hall Heating	£15,000.00
Total	£67,000.00
Undesignated Funds Balance	£12,373.44

	2023/2024	2024/2025
HLCA Income	25712	27994
VH income	40378	32826
	66090	60820
HLCA Expenditure	23534	23622
VH Expenditure	29948	32034
	53482	55656
Grants	1000	275

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the Receipts and Payments Accounts for the year ended **30 September 2025**, which are set out below

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. They are satisfied that the accounts comply with the requirements of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations.

I am qualified to undertake the examination by being independent of the charity and having the requisite ability and practical experience to carry out a competent examination of the accounts. My responsibility is to examine the accounts under section 145 of the Charities Act 2011 and to follow the procedures laid down in the general Directions given by the Charity Commission.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view".

Independent Examiner's Statement

In connection with my examination, **no matter has come to my attention that gives me reasonable cause to believe that, in any material respect:**

- the accounting records were not kept in accordance with section 130 of the Charities Act 2011; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the requirements of the Charities Regulations 2008 as amended.

Signed:

James Hallowell ACA
Independent Examiner

Date: 20/11/25

Summary of Work Performed

For the Trustees

As part of my independent examination of the Receipts & Payments Accounts for the year ended 30 September 2025, I carried out the following procedures, in line with Charity Commission Directions and good practice for charities of this size:

Accounting Records & Bank Verification

- Reviewed the full cashbook for completeness, unusual items, and significant transactions.
- Vouched a selection of payments to supporting records.
- Verified opening and closing bank balances to the year-end bank statements.
- Performed casting checks on the current year's accounts and reconciliations against prior year comparatives.

Expenditure, Assets & Capital Items

- Carried out a cursory review of all invoices relating to capital expenditure and confirmed appropriate documentation was available.
- Checked that expenditure was consistent with the charity's objectives.

Governance, Controls & Compliance

- Reviewed trustee minutes for major decisions, conflict management, and financial oversight.
- Confirmed no related party transactions were identified and that trustee declarations were up to date.
- Considered the adequacy of the charity's banking arrangements, including authorised signatories.
- Confirmed that appropriate insurance cover appears to be in place.

Financial Position & Going Concern

- Considered the charity's financial position and cashflow, and whether the trustees' use of the going concern basis remains appropriate.

Conclusion

No issues came to my attention during the course of my work that require reporting to the trustees or adjusting in the accounts.

It is important to note that this is an independent examination and not an Audit. An Audit requires more rigorous testing and procedures and is not required by the Charity Commission for entities of this size