



Section A Independent Examiner's Report

Report to the trustees/ members of

Charity Name FRODSHAM COMMUNITY ASSOCIATION

On accounts for the year ended

30TH APRIL 2021

Charity no (if any)

520051

Set out on pages

1 to 9

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

[Handwritten signature]

Date:

19/10/21

Name:

Mervyn Shannon

Relevant professional

[Empty box]

qualification(s) or body (if any):

Independent examiner
CHARITY COMMISSION FOR ENGLAND AND WALES



Address:

52 Springbourne
Frodsham
WA6 6QD

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Blank area for disclosure details.

Date: 19/10/21

Signature

Signed:

Name: Mervyn Stannon

Name:

Relevant professional



Mr Chairman,

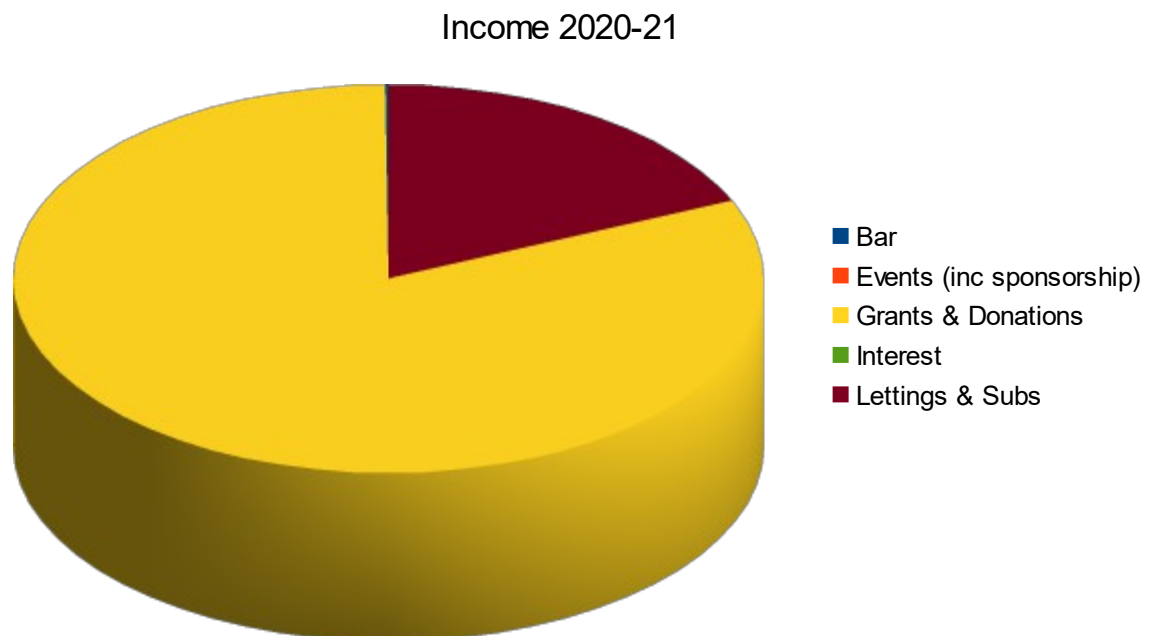
May I present the 53rd Annual Report to the Association.

Having effectively been closed for nine months of the year and only partially open for the other three this cannot be described as a normal year.

Overall our income in the year to 30th April 2021 was £34,579 more than our expenditure.

Income

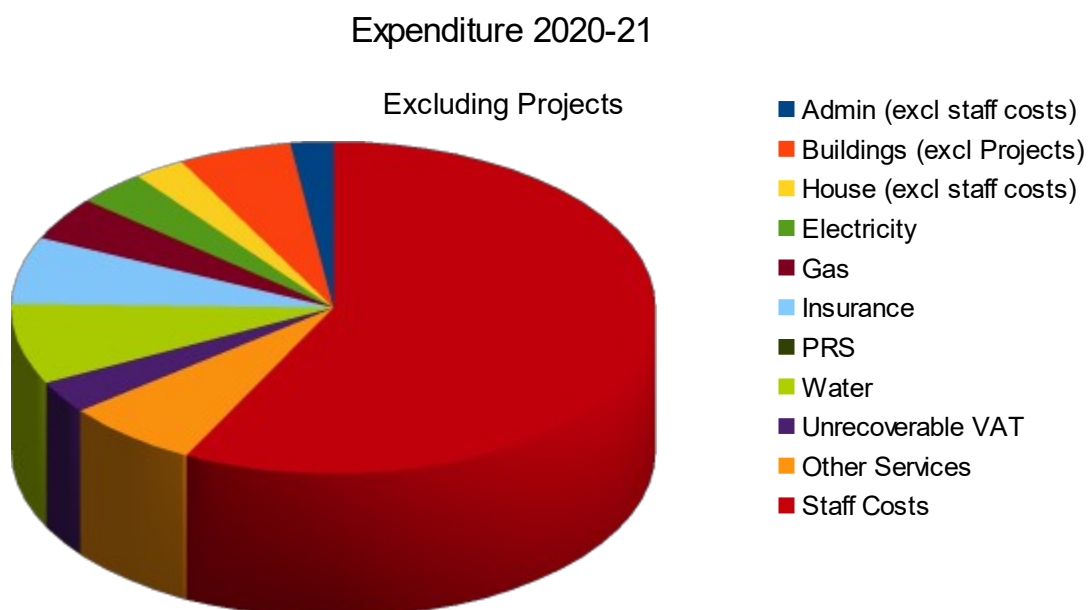
The pie chart below shows a breakdown of income.



The actual **Lettings** for the year totalled £15,237. A significant proportion of our lettings were from children's activities with only a very small number of adult groups able to access the Centre.

Grants and Donations- We were fortunate to be a recipient of some of the various Government schemes relating to Covid-19. We utilised the Job Retention Scheme in its various formats throughout the year receiving a total of £24,937 (a small amount received post end April) which covered c.78% of our wage bill ensuring we could retain our staff. In addition we were in receipt of the initial HMRC Covid Grant of £25,000 and a further £16,907 covering the period when we were able to be partially open. The 200 Club again made a donation of £4,000.

Expenditure



Staff Costs, wages and National Insurance contributions remains our largest area of expenditure. The total cost was £31,995 although the role of Booking Secretary was undertaken on a voluntary basis from November to April as, unfortunately, Louise Marshall relocated to Dorset.

Not surprisingly our other costs were all lower.

The only significant **Admin** costs were the replacement of the router and a new PC for the booking secretary.

The majority of the **Buildings** repairs and renewals costs was as a result of the installation of a new boiler. We have not, however, had an opportunity to have the roof repairs carried out or the office refurbishment.

The **House** costs were primarily for hand sanitisers and the plastic screen for the office.

In the main the cost of **Services** were all lower given the reduced occupancy of the building. The only slight increase was for Telecomms where the costs have been higher as we have had the phone diverted for which we are charged. We have yet to receive a bill from Performing Rights so we have moved the £1,800 to next year.

Balance Sheet

The increase in Net Current Assets reflects the excess income over expenditure.

Unfortunately we had to postpone the 2020 Weaver Words Literary Festival which should have taken place in April/May 2020. WE hope to run this in September 2021 so again all income and expenditure has been deferred to next year.

In April we received a further Covid-19 grant of £12,000. This is a Restart Grant and I felt it appropriate to move this to 21/22 under Deferred Income.

Budget for the Year 2021/22

In setting the budget I have made the following assumptions:

- Wages/NI costs will increase in line with the National Living Wage
- The planned programme of building maintenance will be completed. Repairs are required to the flat roof which includes strengthening the entrance roof. The upgrade to the office is planned. We have already received funds totalling £3,234 towards this project but this will not cover the full amount. I have allowed a further £4,000 for this in the budget.
- The cost of services will increase by approximately 5%
- We will receive a bill from PRS

Expenditure Category	Actual 2020/21	Budget 2021/22
Wages	£32,000	£36,000
Admin	£1,200	£1,750
Buildings	£3,200	£22,250
House	£1,500	£3,000
Services	£16,000	£24,000
Total	£53,900	£87,000

Income Assumptions

- The Centre will be fully operational from September
- We will utilise the HMRC furlough scheme until it finishes in September
- The 200 Club will continue to make a contribution to the Centre's income.

Income Category	Actual 2020/21	Budget 2021/22
Lettings & Subscriptions	£16,100	£60,000
Bar		£3,000
Events (incl. sponsorship)		£3,000
Donations	£5,500	£4,000
Grants	£65,700	£17,000
Totals	£87,300	£87,000

This budget would mean that FCA would be in a break-even position at the end of the financial year 2021/22

This budget is based on there being no change in current letting and affiliation rates.

Thanks

May I finish by thanking-

- Louise Marshall for looking after the bookings up to end October 2020.
- Jenny Woodward for the 200 Club
- Our Independent Examiner of Accounts, Mervyn Shannon
- The Groups which were able to return to the Centre during the Covid pandemic

Christine Reeves

Hon Treasurer



Income Statement

To End: 2021-04 2020-04

Excess Income Over Expenditure: £34,579 £5,942

Income	Income	Expenditure	Surplus	Last Year
Bar	£118	£1,087	-£969	£6,817
Bar Sales	£118		£118	£12,488
Cost of Sales		£84	-£84	-£6,156
Licence		£180	-£180	-£203
Sundries				-£264
Wastage		£823	-£823	-£173
Wine Sales				£1,126
Events	£0	£0	£0	£2,352
Autumn/Xmas Quiz				£845
Ceilidh				£177
Centre@50				-£76
Downhill Run				£412
Fashion Show				£209
Table Top Sale				£273
World Textile Day				£513
Grants Donations etc	£71,299	£0	£71,299	£35,491
200 Club	£4,000		£4,000	£4,000
Buildings Donations				£6,050
Buildings Grants				£17,040
Event Sponsorship				£3,255
HMRC Covid Grant	£25,000		£25,000	
HMRC JRS Grant	£23,873		£23,873	£3,689
HMRC Local Restrictions	£16,907		£16,907	
House Donations	£1,234		£1,234	
Open Donations	£285		£285	£782
Rotary Xmas Float				£675
Interest	£27	£0	£27	£101
Bank Interest	£27		£27	£101
Lettings & Subscriptions	£16,103	£0	£16,103	£70,046
Affiliation Fees	£875		£875	£2,600
Equip Hire				£438
Lettings	£15,219		£15,219	£66,987
Membership	£8		£8	£21
Weaver Words	£24	£201	-£177	£0
Artistic Spending		£200	-£200	
Earned Income	£24		£24	
Overheads		£1	-£1	
Totals:	£87,571	£1,288	£86,283	£114,807

Expenditure	Income	Expenditure	Surplus	Last Year
Admin	£0	£7,028	-£7,028	-£12,438
Copier		£28	-£28	-£294
Postage		£65	-£65	-£79
Stationery		£11	-£11	-£116
Sundries		£1,090	-£1,090	-£1,048
Wages/NI		£5,835	-£5,835	-£10,901
Buildings	£0	£3,163	-£3,163	-£13,661
Ground Maintenance		£75	-£75	-£50
Lift Maintenance		£400	-£400	-£160
Repairs & Renewals		£1,778	-£1,778	-£12,155
Safety Certificates		£292	-£292	-£594
Security		£180	-£180	-£60
Sundries		£132	-£132	-£219
Window Cleaning		£306	-£306	-£423
House	£0	£27,589	-£27,589	-£34,716
Cleaning Materials		£804	-£804	-£1,058
Kitchen		£16	-£16	-£199
Laundry				-£155
Maintenance		£36	-£36	-£29
Sundries		£573	-£573	-£277
Tables & Chairs				-£209
Wages/NI		£26,160	-£26,160	-£32,789
Projects	£0	£308	-£308	-£17,888
Accessibility Toilet				-£17,888
Storage Facility		£308	-£308	
Services	£2,451	£16,068	-£13,616	-£30,162
Associations		£50	-£50	-£50
Bank Charges		£2	-£2	-£13
Electricity		£1,917	-£1,917	-£5,218
Euro-Bins		£555	-£555	-£856
Gas		£2,355	-£2,355	-£5,028
Insurance	£1,342	£4,969	-£3,626	-£3,476
Performing Rights		-£1,800	£1,800	-£1,476
Rent & Rates		£1	-£1	-£1
Telecomms		£781	-£781	-£613
VAT Unrecovered	£1,072	£2,829	-£1,757	-£7,517
Water	£37	£4,409	-£4,372	-£5,914
Totals:	£2,451	£54,156	-£51,704	-£108,865



Balance Sheet

To End: 2021-04 2020-04

Net Current Assets: £167,546 £132,967

Assets	Year End	Last Year
Accrued Income	£0	£4,330
Previous Years Lettings	£0	£4,330
Bar	£2,343	£3,320
Bar Cash	£978	£1,018
Stock	£1,365	£2,302
Customer Invoice	£37	£1,722
Deferred Expense	£6,635	£6,142
House	£0	£184
Services	£1,800	£0
WaterPlus	£0	£1,122
Weaver Words	£4,835	£4,835
FTC Vouchers	£20	£0
Invoiced Lettings	£1,945	-£118
Overpayments	£0	-£60
Unbanked Cheques	£0	£1
Totals:	£10,980	£15,337
Bank Accounts	Year End	Last Year
Activities Account	£33,653	£73,984
Capital Account	£90,002	£2,590
Development Account	£53,884	£49,859
DM Account	£0	£1,843
Paypal	£320	£814
Totals:	£177,858	£129,089
Cash	Year End	Last Year
Petty Cash	£17	£9
Totals:	£17	£9
Liabilities	Year End	Last Year
Accrued Expense	£0	-£875
Deferred Income	-£20,942	-£10,176
House	-£12,000	-£1,234
Weaver Words	-£8,942	-£8,942
PAYE-NIC	-£313	-£259
Combined NICs	-£1	£0
Income Tax	-£313	-£259
Totals:	-£21,255	-£11,310
VAT	Year End	Last Year
Inputs	£41	-£5
Exempt	-£4	-£4
Residual	£41	-£5
Taxable	£4	£4
Net Amount Due	£10	-£48
Sales	-£105	-£105
Totals:	-£55	-£158