



Independent examiner's report on the accounts

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 2022 520051

Set out on pages 1 to 9 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/04/2019

Responsibilities and basis of report As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- 1* accounting records were not kept in accordance with section 130 of the Act or
2* the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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: K.T. Helsby

Date: 05/07/22

Name: Keith Helsby

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

Address: 27 Ashlands
Frodsham
WA6 6RG



Only complete if the examiner needs to highlight 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.



Mr Chairman,

May I present the 54th Annual Report to the Association.

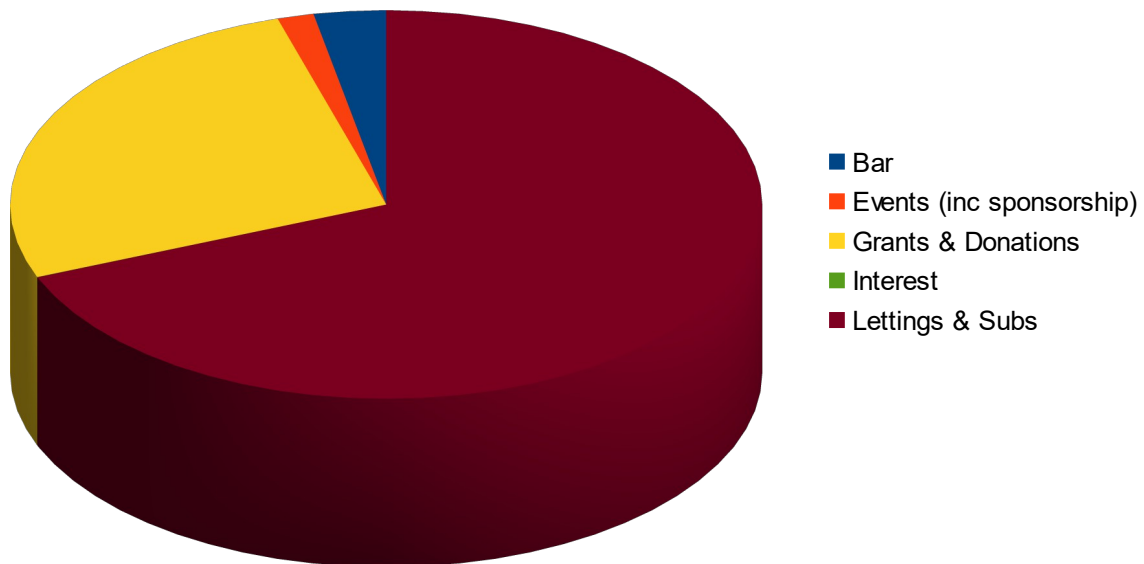
2021/22 saw the Association slowly returning to our normal levels of activity.

Overall our income in the year to 30th April 2022 was £25,876 more than our expenditure.

Income

The pie chart below shows a breakdown of income.

Income 2021-22



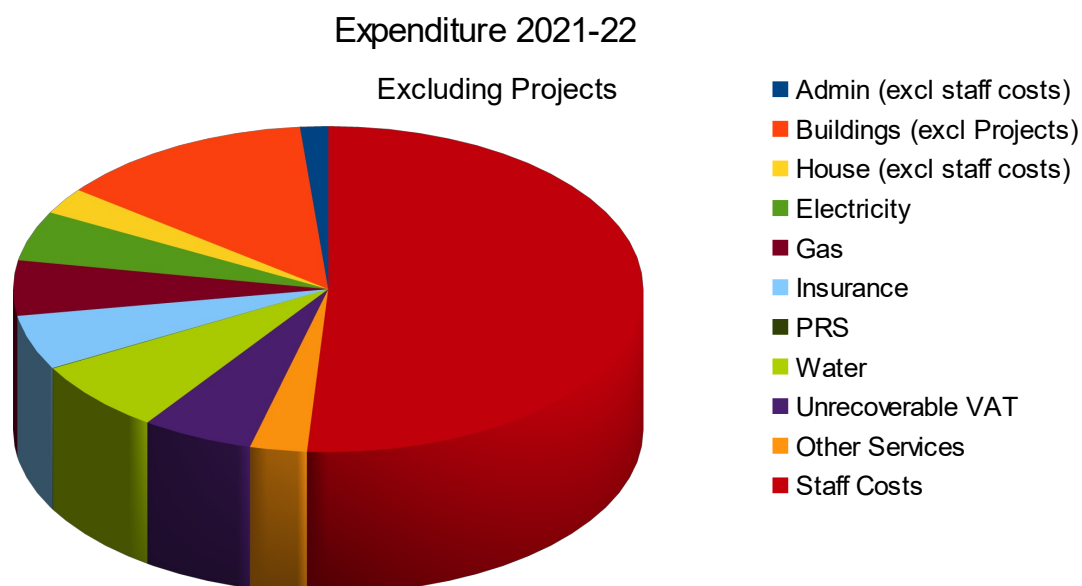
We were able to have a small number of bars resulting in a modest level of net income for the **Bar** of £2,861

Again, **Events** were limited with only the Downhill Run and two separate quiz able to be staged. Our thanks to Rotary for their sponsorship of the Downhill Run and our volunteers who have had to operate in difficult conditions. The total raised was £1,198

Grants and Donations- We received a Covid Restart Grant of £12,000 and continued, in the early months, to receive support from the Job Retention Scheme receiving a total of £5,332. The 200 Club again made a donation of £4,000.

The actual **Lettings** for the year totalled **£61,426**. The first four months of the year were similar to 20/21 where we were limited to the activities permitted under the varying Covid rules. 80% of our lettings were earned between September and April.

Expenditure



Staff Costs, wages and National Insurance contributions remains our largest area of expenditure. The total cost was £34,662.

There were no significant **Admin** costs .

The majority of the **Buildings** repairs and renewals costs was as a result of the roof repairs. We have not yet had an opportunity to carry out the refurbishment of the office.

Other than wages the **House** costs were minimal.

The **Services** costs were above last year reflecting the higher level of occupancy of the building.

Balance Sheet

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

Budget for the Year 2022/23

In setting the budget I have made the following assumptions:

- All of our expenditure and costs will reflect a full year
- Wages/NI costs will increase in line with the National Living Wage
- The planned programme of building maintenance will continue. The windows in the Main Hall are due to be replaced. A new fire door from the chair store will be installed and remedial work undertaken on the windows and doors to the side of the building. The lintel which runs the length of the Main Hall also requires remedial work. The upgrade to the office is planned and we plan to resolve the issue with potholes in the car park.
- The level of the cost of services will increase by approximately 10%
- PRS joint licence will reflect our rental income for 2021/22

| Expenditure Category | Actual 2021/22 | Budget 2022/23 |
|----------------------|----------------|----------------|
| Wages | £34662 | £47,000 |
| Admin | £973 | £2,500 |
| Buildings | £8,923 | £22,000 |
| House | £1,780 | £3,500 |
| Services | £20,514 | £25,000 |
| Total | £66,852 | £100,000 |

Income Assumptions

- Our Lettings and Subscriptions will reflect a full year
- The contribution from the Bar and Events will be similar to historic levels
- The 200 Club will continue to make a contribution to the Centre's income.

| Income Category | Actual 2021/22 | Budget 2022/23 |
|----------------------------|----------------|----------------|
| Lettings & Subscriptions | £63,612 | £80,000 |
| Bar | £2,861 | £8,000 |
| Events (incl. sponsorship) | £1,447 | £5,500 |
| Donations (excl WW) | £5,297 | £5,200 |
| Grants (excl WW) | £17,332 | £0 |
| Totals | £90,549 | £98,700 |

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

Thanks

May I finish by thanking-

- Sarah Coleman our new Bookings Manager
- Greg Jones, Brian Schofield, Will Thornton, Jackie Hearn and, prior to their retirement, Dave Smith and Bob Charlick for their hard work supporting the users of the Centre.
- Our volunteers, in particular the Centretainments committee and our bar volunteers
- Jenny Woodward for the 200 Club
- Tony Fernandez for his help with the reconciliation and banking of our letting income
- Our Independent Examiner of Accounts, Keith Helsby
- All of the Groups and individuals who continue to support the Centre in so many ways

Christine Reeves

Hon Treasurer



Income Statement

To End: 2022-04 2021-04

Excess Income Over Expenditure: £24,934 £30,979

| Income | Income | Expenditure | Surplus | Last Year |
|-------------------------------------|-----------------|----------------|----------------|----------------|
| Bar | £5,653 | £2,792 | £2,861 | -£969 |
| Bar Sales | £5,039 | | £5,039 | £118 |
| Cost of Sales | | £2,445 | -£2,445 | -£84 |
| Licence | | £180 | -£180 | -£180 |
| Sundries | | £162 | -£162 | |
| Wastage | | £5 | -£5 | -£823 |
| Wine Sales | £613 | | £613 | |
| Events | £2,853 | £1,655 | £1,198 | £0 |
| Downhill Run | £1,457 | £1,182 | £275 | |
| Quiz | £1,396 | £474 | £922 | |
| Grants Donations etc | £33,423 | £0 | £33,423 | £71,299 |
| 200 Club | £4,000 | | £4,000 | £4,000 |
| Event Sponsorship | £250 | | £250 | |
| HMRC Covid Grant | | | | £25,000 |
| HMRC JRS Grant | £5,332 | | £5,332 | £23,873 |
| HMRC Local Restrictions | | | | £16,907 |
| HMRC Restart Grant | £12,000 | | £12,000 | |
| House Donations | | | | £1,234 |
| Open Donations | £2,807 | | £2,807 | £285 |
| Rotary Xmas Float | £250 | | £250 | |
| WW Funding | £8,784 | | £8,784 | |
| Interest | £21 | £0 | £21 | £27 |
| Bank Interest | £21 | | £21 | £27 |
| Lettings & Subscriptions | £63,612 | £0 | £63,612 | £16,103 |
| Affiliation Fees | £1,675 | | £1,675 | £875 |
| Equip Hire | £484 | | £484 | |
| Lettings | £61,426 | | £61,426 | £15,219 |
| Membership | £8 | | £8 | £8 |
| Staff Hire | £18 | | £18 | |
| Weaver Words | £8,537 | £16,923 | -£8,386 | -£177 |
| Artistic Spending | | £4,532 | -£4,532 | -£200 |
| Earned Income | £4,741 | | £4,741 | £24 |
| Marketing | | £3,041 | -£3,041 | |
| Overheads | | £8,574 | -£8,574 | -£1 |
| Project Development | | £776 | -£776 | |
| Support in Kind | £3,796 | | £3,796 | |
| Totals: | £114,098 | £21,370 | £92,728 | £86,283 |

| Expenditure | Income | Expenditure | Surplus | Last Year |
|---------------------|---------------|----------------|-----------------|-----------------|
| Admin | £40 | £4,613 | -£4,573 | -£7,028 |
| Copier | £40 | £243 | -£204 | -£28 |
| Postage | | £48 | -£48 | -£65 |
| Stationery | | £118 | -£118 | -£11 |
| Sundries | | £604 | -£604 | -£1,090 |
| Wages/NI | | £3,600 | -£3,600 | -£5,835 |
| Buildings | £0 | £8,923 | -£8,923 | -£3,163 |
| Driveway Lighting | | £172 | -£172 | |
| Ground Maintenance | | £50 | -£50 | -£75 |
| Lift Maintenance | | £70 | -£70 | -£400 |
| Repairs & Renewals | | £7,163 | -£7,163 | -£1,778 |
| Safety Certificates | | £342 | -£342 | -£292 |
| Security | | £260 | -£260 | -£180 |
| Sundries | | £478 | -£478 | -£132 |
| Window Cleaning | | £387 | -£387 | -£306 |
| House | £0 | £32,842 | -£32,842 | -£27,589 |
| Cleaning Materials | | £889 | -£889 | -£804 |
| Kitchen | | | | -£16 |
| Laundry | | £103 | -£103 | |
| Maintenance | | £14 | -£14 | -£36 |
| Sundries | | £775 | -£775 | -£573 |
| Wages/NI | | £31,062 | -£31,062 | -£26,160 |
| Projects | £0 | £0 | £0 | -£308 |
| Storage Facility | | | | -£308 |
| Services | £2,082 | £23,538 | -£21,456 | -£17,216 |
| Associations | | £50 | -£50 | -£50 |
| Bank Charges | | £136 | -£136 | -£2 |
| Electricity | | £3,362 | -£3,362 | -£1,917 |
| Euro-Bins | | £1,190 | -£1,190 | -£555 |
| Gas | | £3,710 | -£3,710 | -£2,355 |
| Insurance | £1,359 | £5,035 | -£3,676 | -£3,626 |
| Performing Rights | | -£34 | £34 | -£1,800 |
| Rent & Rates | | £1 | -£1 | -£1 |
| Telecomms | | £605 | -£605 | -£781 |
| VAT Unrecovered | | £3,891 | -£3,891 | -£1,757 |
| Water | £723 | £5,591 | -£4,868 | -£4,372 |
| Totals: | £2,122 | £69,915 | -£67,793 | -£55,304 |



Balance Sheet

To End: 2022-04 2021-04

Net Current Assets: £188,880 £163,946

| | Year End | Last Year |
|----------------------------|-----------------|-----------------|
| Assets | | |
| Accrued Income | £4,000 | £0 |
| 200 Club | £4,000 | £0 |
| Bar | £3,055 | £2,343 |
| Bar Cash | £890 | £978 |
| Stock | £2,166 | £1,365 |
| Customer Invoice | £133 | £37 |
| Deferred Expense | £0 | £4,835 |
| Weaver Words | £0 | £4,835 |
| FTC Vouchers | £0 | £20 |
| Invoiced Lettings | £2,445 | £1,945 |
| Totals: | £9,633 | £9,180 |
| Bank Accounts | | |
| Activities Account | £35,739 | £33,653 |
| Capital Account | £90,016 | £90,002 |
| Development Account | £53,890 | £53,884 |
| Paypal | £3,196 | £320 |
| Totals: | £182,841 | £177,858 |
| Cash | | |
| Petty Cash | £28 | £17 |
| Totals: | £28 | £17 |
| Liabilities | | |
| Accrued Expense | -£3,376 | -£1,800 |
| Services | £0 | -£1,800 |
| Wage Costs | -£3,376 | £0 |
| Deferred Income | £0 | -£20,942 |
| House | £0 | -£12,000 |
| Weaver Words | £0 | -£8,942 |
| PAYE-NIC | -£45 | -£313 |
| Combined NICs | -£163 | -£1 |
| Income Tax | £118 | -£313 |
| Totals: | -£3,421 | -£23,055 |
| VAT | | |
| Inputs | £41 | £41 |
| Exempt | -£4 | -£4 |
| Residual | £41 | £41 |
| Taxable | £4 | £4 |
| Net Amount Due | -£137 | £10 |
| Sales | -£105 | -£105 |
| Totals: | -£202 | -£55 |