



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 2023 520051

Set out on pages 1 to 89 (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 30/04/2023

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: Keith Helsby Date: 4.8.23
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,

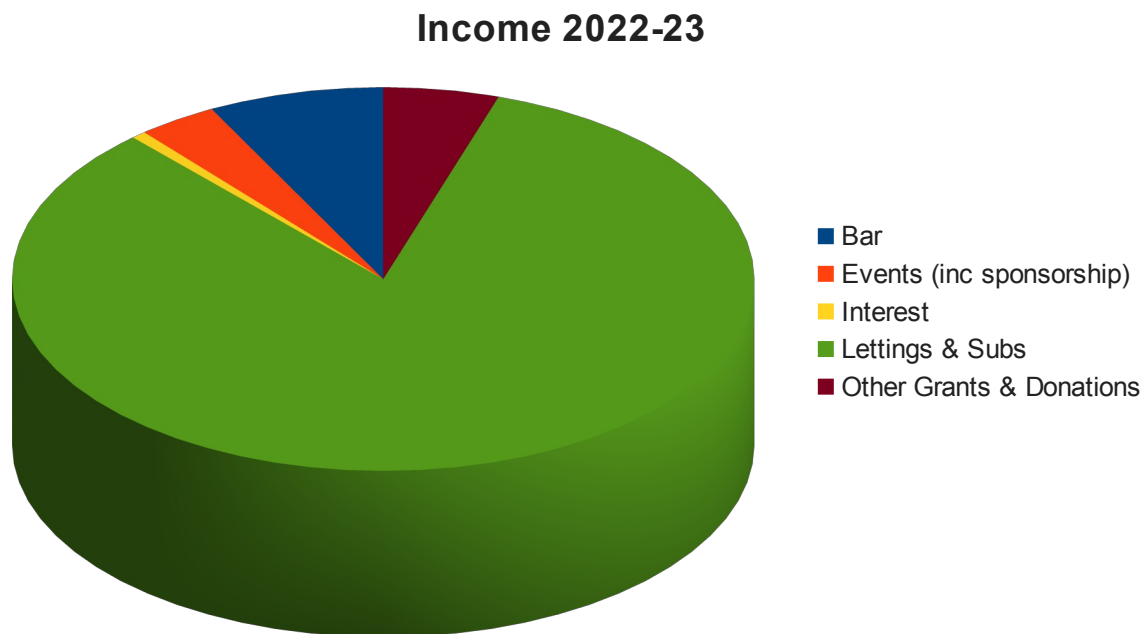
May I present the 55th Annual Report to the Association.

2022/23 saw the Association exceeding the pre-Covid levels of activity.

Overall our income in the year to 30th April 2023 was £18,116 more than our expenditure.

Income

The pie chart below shows a breakdown of income.



The net income for the **Bar** was £8,904. In addition to our normal events we benefited from three nights of a Gary Barlow one man show.

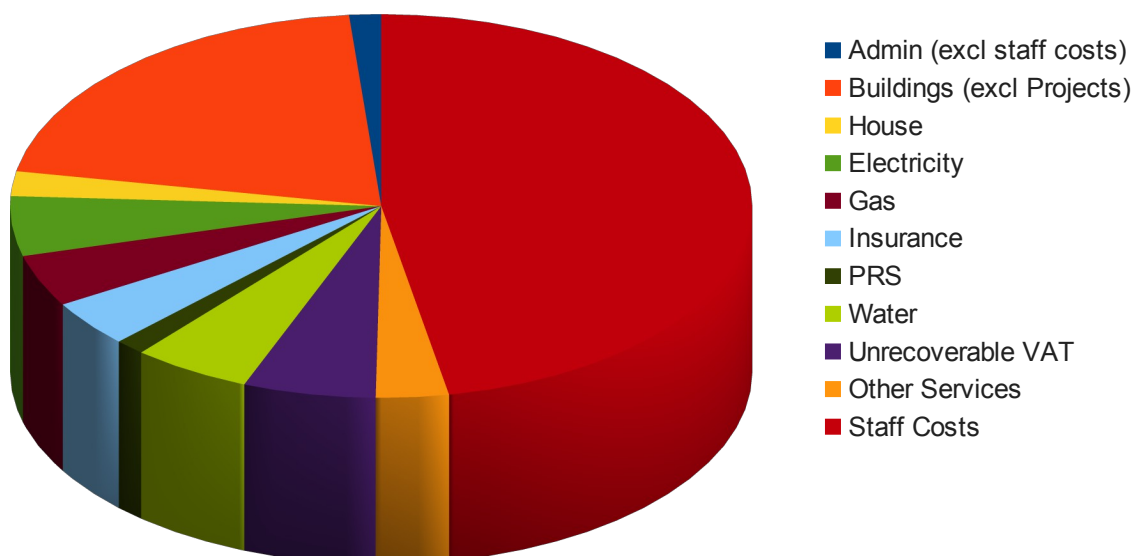
Events included the Downhill Run, a very successful Gin & Prosecco evening and two separate quiz. The total raised was £3,651.

Grants and Donations- The 200 Club again made a donation of £4,000. We received £250 in recognition of our help with the Rotary Xmas Float and £400 sponsorship for the Downhill Run

The actual **Lettings** for the year totalled £96,752. This was our first full year post Covid. As above we benefited from the Gary Barlow show and, due to an earlier postponement, two Pantos within the 12 month period.

Expenditure

Expenditure 2022-23



Staff Costs, wages and National Insurance contributions remains our largest area of expenditure. The total cost was £46,133

Other than the staff costs there were no significant **Admin** costs .

The majority of the **Buildings** costs of £20,290 were due to the replacement of the Main Hall windows and the repairs to the Lintel running the length of the Main Hall. In addition the rear corridors have been repainted and new tiles laid in the Lounge

House costs were minimal.

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

Not included in the figures above is Weaver Words. This event straddled the year end and all of the income and expenditure has been deferred to the current financial year.

Balance Sheet

The increase in Net Current Assets reflects the excess income over expenditure. Frodsham Community Association remains financially healthy and we continue to hold reserves to cover the possibility of an uninsurable event. e.g. Covid. As with many organisations and businesses we were not insured but fortunately the government did step in with various grants and the furlough scheme. There is no guarantee that would happen again.

The need for reserves at the current level will diminish once we have completed the transition to CIO status. We would, however, look to retain c. 1 year's running costs.

Budget for the Year 2023/24

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 continue. The gents toilets will be fully refurbished. The Lounge Bar shutters will be replaced. The leaking sealed window unit in the Main Hall will be replaced. Following the five year electrical check remedial work will be undertaken to resolve a number of issues. The repairs to the pot holes in the car park will be done.
- The water boiler in the kitchen will be replaced.
- From October our gas and electricity costs are due to double from the levels of recent years
- Telecomms have increased by 15% and water 6%
- PRS joint licence will reflect our rental income for 2022/23 so will be c.50% higher

Expenditure Category	Budget 2022/23	Actual 2022/23	Budget 2023/24
Wages	£47,000	£46,133	£51,000
Admin	£2,500	£1,358	£3,000
Buildings	£22,000	£20,290	£9,800
House	£3,500	£2,043	£4,200
Services	£25,000	£28,182	£40,000
Total	£100,000	£98,006	£108,000

Income Assumptions

- Our Lettings, adjusted for Gary Barlow and only one Panto will be at a similar level to the year just gone
- The contribution from the Bar will be similar to historic levels
- Events income will be lower due to the absence of a Downhill Run this year.
- The 200 Club will continue to make a contribution to the Centre's income.

Income Category	Budget 2022/23	Actual 2022/23	Budget 2023/24
Lettings & Subs	£80,000	£96,752	£90,000
Bar	£8,000	£8,904	£7,000
Events	£5,500	£4,051	£3,000
Donations	£5,200	£5,856	£8,000
Grants	£0	£0	£0
Totals	£98,700	£115,563	£108,000

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

Thanks

May I finish by thanking-

- Sarah Coleman our Bookings Manager
- Greg Jones, Brian Schofield, Will Thornton, Jackie Hearn for their hard work supporting the users of the Centre.
- Our volunteers, in particular the Centretainments committee and our bar volunteers
- The members of the Management Committee
- 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
- Maggie Crimes our new Minute Secretary
- All of the Groups and individuals who continue to support the Centre in so many ways

Christine Reeves

Hon Treasurer



Income Statement

To End: 2023-04 2022-04

Excess Income Over Expenditure: £18,116 £24,973

Income	Income	Expenditure	Surplus	Last Year
Bar	£16,612	£7,708	£8,904	£2,861
Bar Sales	£15,286		£15,286	£5,039
Cost of Sales		£7,092	-£7,092	-£2,445
Licence		£180	-£180	-£180
Sundries		£333	-£333	-£162
Wastage		£103	-£103	-£5
Wine Sales	£1,326		£1,326	£613
Events	£5,812	£2,160	£3,651	£1,198
Downhill Run	£1,494	£727	£767	£275
Gin and Prosecco Night	£1,781	£593	£1,188	
Quiz	£2,137	£497	£1,640	£922
Wreath Making	£400	£344	£56	
Grants Donations etc	£6,256	£0	£6,256	£33,423
200 Club	£4,000		£4,000	£4,000
Buildings Donations	£50		£50	
Event Sponsorship	£400		£400	£250
HMRC JRS Grant				£5,332
HMRC Restart Grant				£12,000
Open Donations	£1,556		£1,556	£2,807
Rotary Xmas Float	£250		£250	£250
WW Funding				£8,784
Interest	£750	£0	£750	£21
Bank Interest	£750		£750	£21
Lettings & Subscriptions	£96,752	£0	£96,752	£63,612
Affiliation Fees	£2,200		£2,200	£1,675
Equip Hire	£470		£470	£484
Lettings	£94,056		£94,056	£61,426
Membership	£25		£25	£8
Staff Hire				£18
Weaver Words	£0	£0	£0	-£8,386
Artistic Spending				-£4,532
Earned Income				£4,741
Marketing				-£3,041
Overheads				-£8,574
Project Development				-£776
Support in Kind				£3,796
Totals:	£126,181	£9,868	£116,313	£92,728

Expenditure	Income	Expenditure	Surplus	Last Year
Admin	£132	£47,623	-£47,491	-£4,573
Copier	£132	£345	-£213	-£204
Postage		£21	-£21	-£48
Stationery		£15	-£15	-£118
Sundries		£1,108	-£1,108	-£604
Wages/NI		£46,133	-£46,133	-£3,600
Buildings	£0	£20,290	-£20,290	-£8,923
Driveway Lighting				-£172
Ground Maintenance				-£50
Lift Maintenance		£250	-£250	-£70
Repairs & Renewals		£17,448	-£17,448	-£6,872
Safety Certificates		£1,260	-£1,260	-£633
Security		£374	-£374	-£260
Sundries		£579	-£579	-£478
Window Cleaning		£378	-£378	-£387
House	£0	£2,043	-£2,043	-£32,804
Cleaning Materials		£1,132	-£1,132	-£889
Kitchen		£109	-£109	
Laundry		£125	-£125	-£103
Maintenance		£10	-£10	-£14
Sundries		£667	-£667	-£775
Wages/NI				-£31,024
Projects	£0	£191	-£191	£0
Storage Facility		£191	-£191	
Services	£1,635	£29,817	-£28,182	-£21,456
Associations		£50	-£50	-£50
Bank Charges		£429	-£429	-£136
Electricity		£4,937	-£4,937	-£3,362
Euro-Bins		£1,939	-£1,939	-£1,190
Gas		£4,276	-£4,276	-£3,710
Insurance	£1,414	£5,256	-£3,842	-£3,676
Performing Rights		£1,286	-£1,286	£34
Rent & Rates		£1	-£1	-£1
Telecomms		£685	-£685	-£605
VAT Unrecovered		£5,663	-£5,663	-£3,891
Water	£221	£5,295	-£5,074	-£4,868
Totals:	£1,767	£99,965	-£98,197	-£67,755



Balance Sheet

To End: 2023-04 2022-04

Net Current Assets: £207,025 £188,909

	Year End	Last Year
Assets		
<i>Accrued Income</i>	£0	£4,000
200 Club	£0	£4,000
<i>Bar</i>	£2,598	£3,055
Bar Cash	£442	£890
Stock	£2,156	£2,166
<i>Customer Invoice</i>	£0	£133
<i>Deferred Expense</i>	£9,544	£0
Weaver Words	£9,544	£0
<i>Invoiced Lettings</i>	£9,518	£2,445
Totals:	£21,660	£9,633
Bank Accounts		
<i>Activities Account</i>	£40,737	£35,739
<i>Capital Account</i>	£90,534	£90,016
<i>Development Account</i>	£62,122	£53,890
<i>Paypal</i>	£4,154	£3,196
Totals:	£197,546	£182,841
Cash		
<i>Petty Cash</i>	£24	£28
Totals:	£24	£28
Liabilities		
<i>Accrued Expense</i>	£0	-£3,376
Wage Costs	£0	-£3,376
<i>Deferred Income</i>	-£11,390	£0
Weaver Words	-£11,390	£0
<i>PAYE-NIC</i>	-£241	-£16
Combined NICs	-£185	-£108
Income Tax	-£57	£92
<i>Supplier Invoices</i>	-£286	£0
Totals:	-£11,918	-£3,391
VAT		
<i>Inputs</i>	£132	£41
Exempt	-£4	-£4
Residual	£41	£41
Taxable	£95	£4
<i>Net Amount Due</i>	-£77	-£137
<i>Sales</i>	-£342	-£105
Totals:	-£287	-£202