



**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 2025 520051

Set out on pages

3-9 (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 30/04/2024

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: 10-05-25

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.**



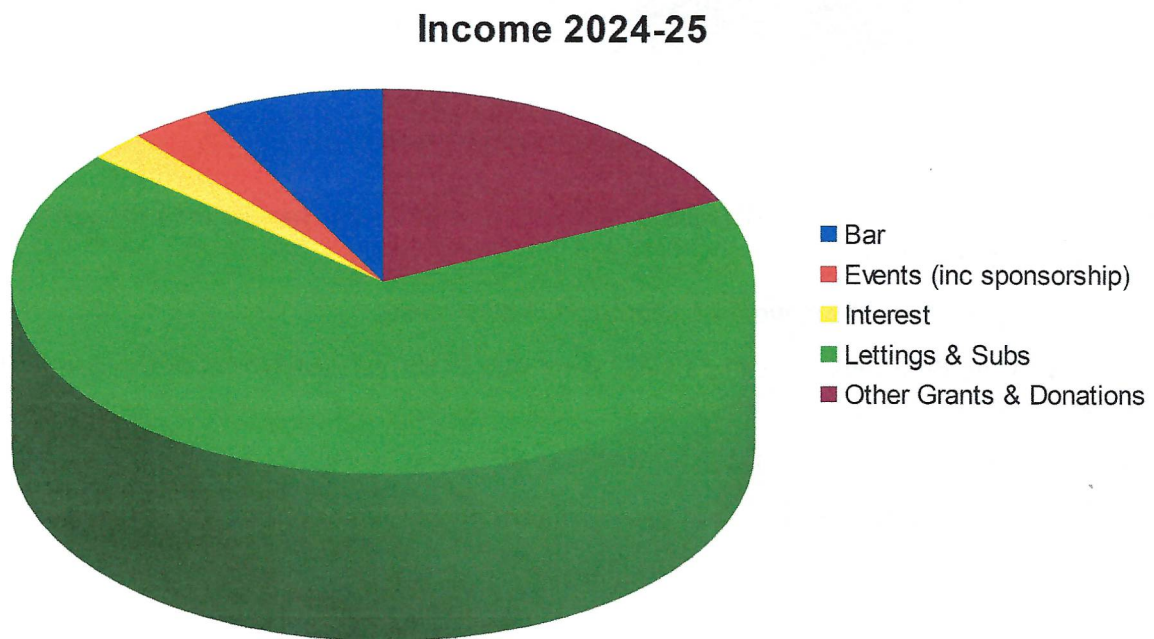
**Mr Chairman,**

May I present the 57th Annual Report to the Association.

Overall our income in the year to 30<sup>th</sup> April 2025 was £15,652 more than our expenditure.

### Income

The pie chart below shows a breakdown of income.



The net income for the **Bar** was £9,648. This was boosted by two tribute band evenings who have booked again for this year.

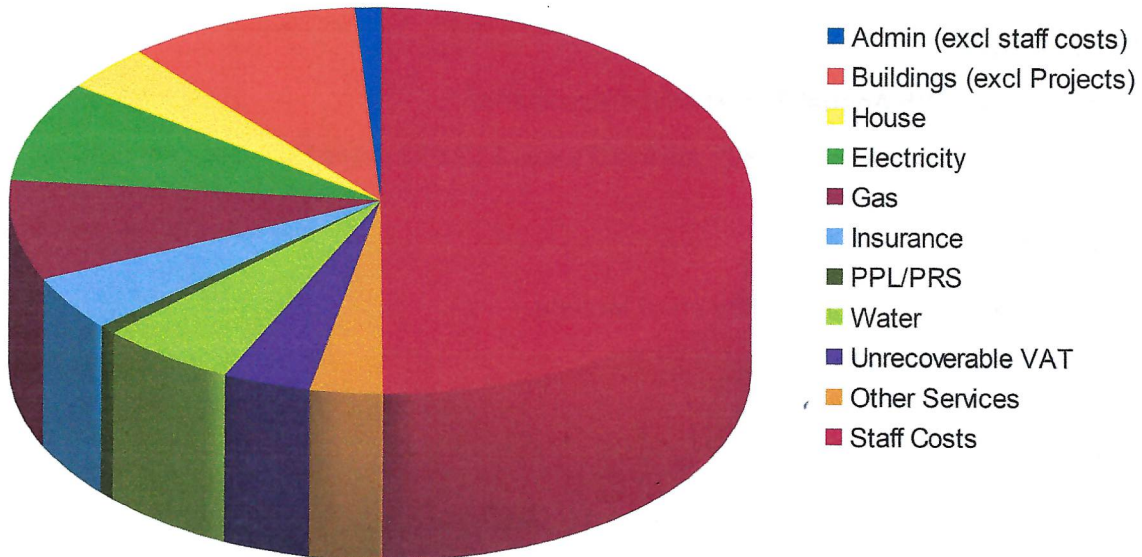
**Events** included two very successful quizzes. The total raised was £1,915 with a contribution to the above bar takings.. The Downhill run did take place with a surplus of £2,152 including sponsorship.

**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. In addition we received an anonymous bequest of £16,085.

The actual **Lettings** for the year totalled £79,341.

## Expenditure

### Expenditure 2024-25



**Staff Costs**, wages and National Insurance contributions remains our largest area of expenditure. The total cost was £52,891.

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

The majority of the **Buildings** costs of £10,767 were due to the refurbishment of the committee rooms and the general purpose room.

Included in the **House** costs was £1,418 for painting of various areas.

The **Services** costs reflected the increase in gas, electricity and water prices.

## 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 uninsured loss.

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 2025/26

In setting the budget I have made the following assumptions:

- Wages/NI costs will increase in line with the National Living Wage.
- In addition to the normal repairs and renewals throughout the year, remedial work will be undertaken to repair the Lightning Protection System which has been in place since the building was erected. This follows on from an insurance risk assessment.
- Water and Sewerage charges have risen by 21 and 26% respectively from 1<sup>st</sup> April. From October the annual gas charges will reduce by around £2,800 and the electricity charges by £2000 for the next 3 years

Expenditure Category	Budget 2024/25	Actual 2024/25	Budget 2025/26
Wages	£51,300	£52,891	£55,500
Admin	£1,200	£1,228	£1,200
Buildings	£13,500	£10,767	£14,800
House	£2,500	£4,103	£2,500
Services	£40,000	£37,083	£36,000
Total	£108,500	£106,072	£110,000

## Income Assumptions

- Our Lettings 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 include a surplus from the Downhill Run.
- The 200 Club will continue to make a contribution to the Centre's income.

Income Category	Budget 2024/25	Actual 2024/25	Budget 2025/26
Lettings & Subs	£85,000	£82,822	£83,000
Bar	£7,500	£9,648	£10,000
Events	£4,300	£2,444	£4,500
Grants/Donations	£9,500	£23,792	£9,500
Bank Interest	£2,200	£3,030	£3,000
Totals	£108,500	£121,736	£110,000

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

## **Thanks**

May I finish by thanking-

- The members of the Management Committee
- Sarah Coleman our Bookings Manager and, recently, Minute Secretary
- Greg Jones, Brian Schofield, Steve Marsden and Jackie Hearn for their hard work supporting the users of the Centre.
- Our volunteers, in particular our bar volunteers and the Centretainments committee
- Jenny Woodward for the 200 Club
- Sam Williams for helping to recycle the glass from the bar
- 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: **2025-04** **2024-04**

**Excess Income Over Expenditure: £15,652    £4,082**

Income	Income	Expenditure	Surplus	Last Year
<b>Bar</b>	<b>£18,668</b>	<b>£9,019</b>	<b>£9,648</b>	<b>£7,280</b>
Bar Sales	£17,731		£17,731	£12,643
Cost of Sales		£8,600	-£8,600	-£5,846
Licence		£180	-£180	-£180
Sundries		£184	-£184	-£93
Wastage		£55	-£55	-£132
Wine Sales	£937		£937	£888
<b>Events</b>	<b>£4,581</b>	<b>£2,137</b>	<b>£2,444</b>	<b>£3,164</b>
Downhill Run	£1,780	£1,478	£302	
Gin and Prosecco Night		£33	-£33	£945
Quiz	£2,448	£534	£1,915	£1,987
World Textile Day	£353	£93	£260	£231
<b>Grants Donations etc</b>	<b>£23,792</b>	<b>£0</b>	<b>£23,792</b>	<b>£19,275</b>
200 Club	£4,000		£4,000	£4,000
Event Sponsorship	£1,850		£1,850	
Open Donations	£17,692		£17,692	£5,363
Rotary Xmas Sleigh	£250		£250	£250
WW Funding				£9,662
<b>Interest</b>	<b>£3,030</b>	<b>£0</b>	<b>£3,030</b>	<b>£2,748</b>
Bank Interest	£3,030		£3,030	£2,748
<b>Lettings &amp; Subscriptions</b>	<b>£82,822</b>	<b>£0</b>	<b>£82,822</b>	<b>£85,178</b>
Affiliation Fees	£2,350		£2,350	£2,375
Equip Hire	£667		£667	£703
Lettings	£79,341		£79,341	£81,691
Membership	£13		£13	£21
Staff Hire	£451		£451	£388
<b>Weaver Words</b>	<b>£0</b>	<b>£13</b>	<b>-£13</b>	<b>-£6,237</b>
Artistic Spending				-£8,794
Earned Income				£13,086
Marketing				-£3,074
Overheads		£13	-£13	-£12,056
Project Development				-£469
Support in Kind				£5,070
<b>Totals:</b>	<b>£132,893</b>	<b>£11,170</b>	<b>£121,724</b>	<b>£111,408</b>

**Expenditure**

	Income	Expenditure	Surplus	Last Year
<b>Admin</b>	<b>£695</b>	<b>£54,814</b>	<b>-£54,119</b>	<b>-£49,181</b>
Copier	£71	£444	-£373	-£376
Marketing				-£61
Postage		£85	-£85	-£38
Stationery		£81	-£81	
Sundries		£689	-£689	-£737
Wages/NI	£624	£53,515	-£52,891	-£47,971
<b>Buildings</b>	<b>£0</b>	<b>£10,767</b>	<b>-£10,767</b>	<b>-£17,503</b>
Ground Maintenance		£206	-£206	-£5,344
Lift Maintenance		£130	-£130	-£240
Repairs & Renewals		£8,526	-£8,526	-£6,585
Safety Certificates		£570	-£570	-£411
Security		£405	-£405	-£585
Sundries		£453	-£453	-£544
Toilet Refurb		£57	-£57	-£3,374
Window Cleaning		£419	-£419	-£419
<b>House</b>	<b>£0</b>	<b>£4,103</b>	<b>-£4,103</b>	<b>-£2,512</b>
Cleaning Materials		£1,076	-£1,076	-£1,121
Kitchen		£63	-£63	-£1,001
Laundry		£120	-£120	-£135
Maintenance		£1,418	-£1,418	-£10
Sundries		£503	-£503	-£246
Tables & Chairs		£922	-£922	
<b>Projects</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Services</b>	<b>£2,411</b>	<b>£39,494</b>	<b>-£37,083</b>	<b>-£38,130</b>
Associations		£50	-£50	-£50
Bank Charges		£464	-£464	-£348
Electricity		£8,945	-£8,945	-£8,063
Euro-Bins		£2,137	-£2,137	-£1,854
Gas		£8,868	-£8,868	-£8,739
Insurance	£1,912	£6,746	-£4,834	-£4,232
Performing Rights		£807	-£807	-£1,286
Rent & Rates		£1	-£1	-£1
Telecomms		£696	-£696	-£631
VAT Unrecovered		£4,064	-£4,064	-£6,525
Water	£499	£6,715	-£6,216	-£6,402
<b>Totals:</b>	<b>£3,106</b>	<b>£109,178</b>	<b>-£106,072</b>	<b>-£107,326</b>

# Balance Sheet

To End: 2025-04 2024-04

Net Current Assets: £240,074 £224,422

<b>Assets</b>	Year End	Last Year
<b>Accrued Income</b>	<b>£2,498</b>	<b>-£439</b>
Invoiced Lettings	£2,498	-£439
<b>Bar</b>	<b>£2,753</b>	<b>£2,610</b>
Bar Cash	£515	£452
Stock	£2,237	£2,158
<b>Customer Invoice</b>	<b>£0</b>	<b>£41</b>
<b>Deferred Expense</b>	<b>£2,980</b>	<b>£0</b>
Weaver Words	£2,980	£0
<b>Totals:</b>	<b>£8,231</b>	<b>£2,212</b>
<b>Bank Accounts</b>	Year End	Last Year
<b>200 Club</b>	<b>£3,095</b>	<b>£3,095</b>
<b>Activities Account</b>	<b>£44,996</b>	<b>£33,490</b>
<b>Capital Account</b>	<b>£93,947</b>	<b>£92,200</b>
<b>Development Account</b>	<b>£72,487</b>	<b>£67,204</b>
<b>Panto</b>	<b>£20,514</b>	<b>£20,514</b>
<b>Paypal</b>	<b>£4,407</b>	<b>£5,645</b>
<b>Totals:</b>	<b>£239,446</b>	<b>£222,148</b>
<b>Cash</b>	Year End	Last Year
<b>Petty Cash</b>	<b>£24</b>	<b>£12</b>
<b>Totals:</b>	<b>£24</b>	<b>£12</b>
<b>Liabilities</b>	Year End	Last Year
<b>Deferred Income</b>	<b>-£6,632</b>	<b>£0</b>
Downhill Run	-£3,586	£0
Weaver Words	-£3,046	£0
<b>PAYE-NIC</b>	<b>-£364</b>	<b>£99</b>
Combined NICs	-£98	£204
HMRC Credits	£494	£0
Income Tax	-£760	-£105
<b>Supplier Invoices</b>	<b>-£612</b>	<b>-£71</b>
<b>Underpayments</b>	<b>-£0</b>	<b>-£0</b>
<b>Totals:</b>	<b>-£7,609</b>	<b>£28</b>
<b>VAT</b>	Year End	Last Year
<b>Inputs</b>	<b>£478</b>	<b>£827</b>
Exempt	-£347	-£4
Residual	£606	£612
Taxable	£220	£220
<b>Net Amount Due</b>	<b>-£155</b>	<b>-£183</b>
<b>Sales</b>	<b>-£342</b>	<b>-£622</b>
<b>Totals:</b>	<b>-£18</b>	<b>£22</b>

## **ADDENDUM TO 2024/25 ACCOUNTS**

### **FRODSHAM COMMUNITY ASSOCIATION PANTO GROUP**

INCOME 2024/25	£10,911.81
EXPENDITURE 2024/25	<u>£9,992.61</u>
NET LOSS 2024/25	£919.20
BANK BALANCE	
OPENING BALANCE	£21,813.63
CLOSING BALANCE	£20,514.16

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### **FRODSHAM COMMUNITY ASSOCIATION 200 CLUB**

INCOME 2024/25	£6,460.00
EXPENDITURE 2024/25	<u>£7,557.60</u>
NET LOSS 2024/25	£1,097.60
BANK BALANCE	
OPENING BALANCE	£4,192.46
CLOSING BALANCE	£3,094.86