

Audlem and District Community Action
A Charity and a Company Limited by Guarantee

Trustees' Report and Financial Statements

For the year ended

31st March 2023

Audlem and District Community Action

Annual Report & Accounts 2023

This 12th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2023. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the SORP 2015 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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Audlem and District Community Action

Trustees Report for the year ended 31st March 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31st March 2023.

Reference and administrative information

Trustees (also Directors)	J Tilling F M Christie R Millns C Knibbs P Lloyd K Fedouloff G Clarke L Matthews P D Murray S Hodgkins G Cliffe	Resigned 21 st October 2022 Resigned 31 st March 2023 Appointed 24 th February 2023
Secretary	K Fedouloff	
Registered Charity Number	1144074	
Company Registration Number	07547410	Registered in England & Wales
Registered Office	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA	
Accountants	Bradshaws Limited Charter Court 2 Well House Barns Chester Road, Bretton Chester CH4 0DH	
Business Address	Burr Cleft Barn 9 Wilkesley Croft Heywood Lane Wilkesley Whitchurch SY13 4DA	
Bankers:	The Co-Operative Bank PO Box 250 Business Direct Skelmersdale England WN8 6WT	

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Structure, Governance and Management

Governing Document

The governing document of the Charity which is a company limited by guarantee is the Memorandum and Articles of Association of the company which was incorporated 1st March 2011.

Statement of trustees' responsibilities

The trustees (who are also directors of Audlem and District Community Action for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Recruitment and Training of Trustees

The Charity's elected trustees are appointed at the Annual Meeting of the Charity on the basis of nominations received from the Executive Committee to the Charity's specification concerning eligibility, personal competence, specialist skills and local availability. New Trustees are inducted into the workings of the Charity including Policy and Operational Procedures.

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Organisational Management

The appointed and elected Trustees of the Charity are legally responsible for the overall management and control of the Charity. The members of the Board who meet on a minimum of four occasions annually carry out the work of implementing most of their policies including approving the budgets and finalising the Financial Accounts and Trustees report for approval by the annual meeting of the Board of Trustees. The Board works under the chairmanship of the Chair of the Charity.

The day to day running of the Charity is delegated to the Development Co-ordinator who reports to the Chairman. The Development Co-ordinator reports to the Board at their quarterly meetings.

Risk Management

A formal review of the Charity's risk management processes is undertaken on an annual basis.

The key controls used by the Charity include:

- Formal agendas for the Board of Trustees, Executive Committee and all sub-Committees;
- Comprehensive strategic planning, budgeting and management accounting;
- Established organisational structure and lines of reporting;
- Comprehensive policies to ensure that all insurance risks are covered
- Formal written policies;
- Vetting procedures are carried out for adults to safeguard the reputation of the Charity and to minimise the risk of inappropriate persons being accepted as employees or volunteers.

Systems of internal control include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately safeguarded against material mismanagement or loss.

Objectives and Activities

Charitable Objects

The charity's objects shall be:

- (a) To promote social inclusion for the benefit of the public by preventing people resident in Audlem and District and the surrounding areas from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society;
(For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is, housing that does not meet basic habitable standards); crime, either as a victim of crime or as an offender rehabilitating into society.)

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Charitable Objects (Continued)

- (b) To further or benefit the residents of Audlem and District and the surrounding areas, without distinction of age, sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objective of improving the conditions of life for the residents;
- (c) To relieve elderly people resident in Audlem and District and the surrounding areas who are in need, by providing specially designed items, services or facilities calculated to relieve the needs of such persons;
- (d) The relief of financial hardship among people resident in Audlem and District and the surrounding areas by providing such persons with goods or services which they could not otherwise afford through lack of means;
- (e) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Aims and intended impact

We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. We will make reasonable adjustments to meet the needs of staff or vulnerable adults who use our services who are or become disabled or frail. As such our entire function is to provide benefit to all such members of the public.

Our overall aim is to provide physical and mental stimulation, social activity and support to older people and their carers so as to promote people's social inclusion and independence within their own homes and local community.

Statement of Public Benefit

The activities of the charity are detailed in this report and they are beneficial in improving the overall health and well-being of people in the Audlem area aged over 50, including carers, through a programme of early intervention and prevention. These activities include physical exercise, social interaction, mental stimulation and nutritious meals, aiming to combat in particular social isolation, loneliness and depression, as well as improving physical and mental health.

The Audlem area has a very high level of residents living in isolated rural communities, with 66.4% of residents in this category. In addition, 30% of residents in the Audlem area are aged over 65, so the benefits from ADCA's services are available to a significant section of the public locally. These services are open and advertised widely and frequently to the public throughout the area, as well as by word of mouth.

In pursuing the Objects of the charity, ADCA's Trustees have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant, including supplementary public benefit guidance on fee-charging.

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Achievements and Performance

This year was one in which ADCA continued to recover from the pandemic and to aim to support the increased number of members and carers who use our services.

This approach was splendidly exemplified by the magnificent Platinum Jubilee Celebrations we held in the Town Hall in June 2022. 120 people of all ages from 8 to 96 enjoyed a marvellous afternoon tea along with performances by Audlem Voices, Audlem Brownies and Audlem Youth Theatre. The whole event was live streamed and recorded for posterity. Thanks go to all the staff and volunteers who organised the event and to Cheshire Community Foundation who funded it.

When ADCA started in 2011, our members were in the 70s and early 80s. Now we have several members in their 90s with several currently aiming for that milestone. This just goes to show how friendly, social activity along with excellent food (continued thanks to Helen and Jayne for this) certainly keeps people going. Similarly with our excellent volunteers who now number 45, including the ADCA Trustees who work hard behind the scenes in a number of vital roles.

During the year, we said goodbye to Phil Lloyd, our Vice-Chair and former Treasurer as he and Helen moved away to be nearer family. He will be greatly missed given his hard work in just about every area of ADCA's activity. Peter Murray, our Treasurer, also stood down at the year-end after two years of stalwart service. We have been fortunate in welcoming Gary Cliffe as our new Treasurer. His experience in the voluntary sector organisations is already proving to be very valuable.

Alongside our regular clubs in Audlem, Hankelow and Broomhall & Sound we also launched during the year our new Thursday Club for people living with dementia and their carers, with funding from Cheshire East Council which was based on a joint bid with Nantwich Thursday Club which runs a similar service. This has been a real success and thanks go to staff members Laura and Deb and the seven new volunteers who run it.

Our Medical Transport Services continues to be an important part of ADCA's services and has been sustained by Trustee, Sue Hodgins, ably assisted by new volunteer Phil[omena] Dolan and a faithful band of voluntary drivers. It now includes prescription collection as well as taking up to 15 people each month to GP and local hospital appointments.

Our Community Services Manager, Tracey, also started a successful Walking Netball club in the Town Hall which has brought women and men of all ages, including carers, to join in.

As ever, we continue to be grateful to all our funders, including Cheshire East Council, Cheshire Community Foundation, Police and Crime Commissioner, Masonic Charity Foundation, Coop Community Fund, Hatherton Parish Council and Audlem Charity Shop.

The funding highlight of the year was undoubtedly the receipt of a three-year Reaching Communities Lottery Grant from October 2022, which now provides about 50% of our total funding, thus securing ADCA's future for several years ahead. We achieved this through a partnership bid with Overwater Wheelyboat Services, Broad Lane Coffee Club and The Wingate Centre in Wrenbury.

We are also very grateful for the continued support given to ADCA by the Public Hall Committee, who have supported us throughout the ups and downs of the last three years. We have them to thank for the continued excellence of the accommodation we use.

Our own charity fundraising continues to be vital. Thanks to Geof Clarke and his team, we had a successful Race Night, a Craft Fair and a Weekly Prize Draw, not only raising much needed funds but also enjoyably raising ADCA's profile, leading to recruitment of several new volunteers.

During the pandemic, we developed a small database as a means of keeping track of over 300 people who were using our Home Support Service and 80 or so volunteers. We recognised that this was not fit for purpose and the Committee decided to commission a new database which would be fully

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Achievements and Performance Continued

compliant with data protection needs. We have been fortunate in recruiting Jonathan Taylor to undertake this work, which is now well on the way to completion. It will fully meet ADCA's operational needs while also ensuring data protection.

It has been a busy year for ADCA as we have welcomed new members, carers and volunteers, whilst others have retired from their roles. Of particular note has been the increasing amount of individual support and advice which our staff and volunteers give to people who are experiencing challenges and changes in their lives. This now includes advocacy for carers and members in their dealings with statutory or other organisations

Financial Review

Incoming resources

During the year the charity received income of £69,076 (2022: £69,012). There was restricted income during the year of £20,750. A significant proportion of this income came from grants to help to support our work. During the year we were awarded a National Lottery Reaching Communities Grant of £55,000 payable per annum, paid quarterly which started this year. This is to be shared with other local Charities. At the end of the year we received a £12,310 restricted grant from Cheshire East Health & Wellbeing Grant for Dementia activity. The Medical Transport Service showed income of £1,136 (2022: £1,422) and also benefited from a generous grant from the Audlem Charity Shop to help run this valuable service.

The various other forms of income in the year were donations £6,355 (2022: £6,136) and fundraising £9,273 (2022: £13,019).

Resources expended

The expenditure in the year totaled £98,337 (2022: £65,113) of which the majority, £56,438 (2022: £36,203) was spent on salaries. The charity had five employees during the year. There was restricted expenditure in the year of £8,397 (2022: £706) of which related to the shared National Lottery Reaching Communities Grant and the Comfort Fund.

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be satisfactory to meet the charity's contractual obligations over and above normal trading.

The long term strategy is to build reserves through planned operating surpluses. These would serve as a contingency against future funding reductions and increases in the demand for the Charity's services.

The Charity's Management Committee agreed to set its target reserve level at £36,000. The free reserves at the 31st March 2023 of £34,590 (2022: £36,823) were £1,410 below the agreed level.

Investment Policy

The Investment policy adopted by the Trustees is to maintain a high standard of the assets of the Charity and implement a programme of continual development to optimise their use in line with the Charity's objectives.

Audlem and District Community Action Trustees Report for the year ended 31st March 2023 (cont'd)

Future Direction and Plans Of The Organisation

Partnership working with a range of local voluntary groups remains very important to ADCA, as does the need to recruit new volunteers and support our existing ones.

Similarly, we continue to need to find people with experience of health, social care or running businesses or charities to become trustees, especially to take on active leading roles so as to enable long service trustees to step back a bit!

Our overall aim now has to be to consolidate the range of services we offer. In particular, we need to consolidate our work with people affected by dementia, including leading on achieving 'Dementia Friendly' status for Audlem.

Finally, we must continue to work on ensuring our organisational processes and systems work effectively, efficiently and safely - including our new Database and our Human Resources and Financial processes.

Reporting Accountants

A resolution will be proposed for the re-appointment of Bradshaws Limited, Chartered Accountants and Registered Auditors of Chester as the Independent Examiners.

Bankers

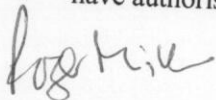
The bankers to the Trustees remain as The Co-operative Bank

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Declaration

I declare, in my capacity as charity trustee, that: -

- The trustees approved the report above on 22nd September 2023
- have authorised me to sign it on their behalf



Roger Millns
Chairman

Independent Examiner's Report to the Trustees of Audlem and District Community Action

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 9 to 17.

Responsibilities and basis of report

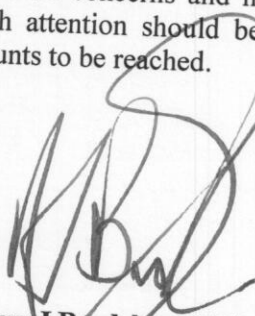
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

1. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
2. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
3. the accounts do not accord with those records; or
4. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
5. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



**Andrew J Bradshaw, FCA,
For and behalf of Bradshaws Limited,
Chartered Accountants**

22nd September 2023

Charter Court
2 Well House Barns
Chester Road
Bretton
Chester CH4 0DH

Audlem and District Community Action

Statement of Financial Activities

(including income expenditure account)
for the year ended 31st March 2023

		2023			2022		
	Notes	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	69,076	20,750	89,826	69,012	1,158	70,170
Investments	4	55	-	55	16	-	16
Awards for All		-	-	-	-	-	-
Total		<u>69,131</u>	<u>20,750</u>	<u>89,881</u>	<u>69,028</u>	<u>1,158</u>	<u>70,186</u>
Expenditure on:							
Charitable activities	5	89,940	8,397	98,337	64,407	706	65,113
Total		<u>89,940</u>	<u>8,397</u>	<u>98,337</u>	<u>64,407</u>	<u>706</u>	<u>65,113</u>
Net income / (expenditure)		<u>(20,809)</u>	<u>12,353</u>	<u>(8,456)</u>	<u>4,621</u>	<u>452</u>	<u>5,073</u>
Reconciliation of funds							
Total funds brought forward		56,577	1,298	57,875	51,956	846	52,802
Total funds carried forward		<u>35,768</u>	<u>13,651</u>	<u>49,419</u>	<u>56,577</u>	<u>1,298</u>	<u>57,875</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2023

	Notes	£	2023	£	£	2022	£
Fixed Assets							
Tangible assets	9			1,177			890
Current assets							
Debtors	10	910			980		
Cash at bank and in hand	11	51,698			67,965		
		<u>52,608</u>			<u>68,945</u>		
Creditors falling due within one year	12	4,366			11,960		
		<u>4,366</u>			<u>11,960</u>		
Net current assets				48,242			56,985
Net assets				<u>49,419</u>			<u>57,875</u>
The funds of the Charity							
Unrestricted income funds	13	35,768			56,577		
Restricted funds	14	13,651			1,298		
		<u>49,419</u>			<u>57,875</u>		
Total Charity funds				<u>49,419</u>			<u>57,875</u>

The directors' statements required by Section 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

Audlem and District Community Action

Balance sheet (cont'd)

for the year ended 31st March 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an independent examination be conducted for the year ended 31st March 2023 and

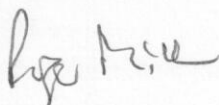
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on 22nd September 2023 and signed on its behalf by



R Millns
Trustee



G Cliffe
Trustee

Company Registration Number: 07547410

Audlem and District Community Action

Notes to the Financial Statements

for the year ended 31st March 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102. The Trustees consider that there are no uncertainties about the Trust's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and whether the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.2. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Grant fund – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects

Restricted Funds – these are funds held on behalf of and for the benefit of the members of the Charity.

1.3 Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

1.6 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
3 Income from Charitable activities						
Grants received	14,513	12,310	26,823	36,060	-	36,060
National Lottery Reaching Communities	20,500	7,000	27,500	-	-	-
Day Clubs	14,734	-	14,734	11,620	-	11,620
Coffee Club	1,787	-	1,787	-	-	-
Befriending	530	-	530	-	-	-
Medical Transport Service	1,136	-	1,136	1,422	-	1,422
Comfort Fund	-	1,440	1,440	-	1,158	1,158
Donations	6,355	-	6,355	6,136	-	6,136
Cowpat Competition	-	-	-	-	-	-
Other Fundraising	9,273	-	9,273	13,019	-	13,019
Other Income	248	-	248	252	-	252
Home Support Service	-	-	-	503	-	503
	<u>69,076</u>	<u>20,750</u>	<u>89,826</u>	<u>69,012</u>	<u>1,158</u>	<u>70,170</u>
4 Investment income						
Bank interest	<u>55</u>	<u>-</u>	<u>55</u>	<u>16</u>	<u>-</u>	<u>16</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

2023			2022				
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £	
5	Cost of charitable activities						
	Salaries	56,438	-	56,438	36,203	-	36,203
	National Lottery Reaching Communities: Shared	-	7,000	7,000	-	-	-
	HMRC Job Retention Scheme	-	-	-	-	-	-
	Employers Pension contribution	1,336	-	1,336	977	-	977
	Food costs	6,113	-	6,113	3,029	-	3,029
	Medical Transport Service	513	-	513	1,279	-	1,279
	Insurance	396	-	396	392	-	392
	Rent	8,180	-	8,180	8,242	-	8,242
	Administration	1,782	-	1,782	1,600	-	1,600
	DBS checks	328	-	328	180	-	180
	Comfort Fund Expenses	-	1,397	-	-	706	706
	Training	26	-	26	48	-	48
	Fundraising Costs	6,531	-	6,531	7,255	-	7,255
	Befriending	79	-	79	88	-	88
	Carers	980	-	980	277	-	277
	Day Club Others	949	-	949	580	-	580
	Transport Day Club	722	-	722	902	-	902
	Activities & equipment	1,116	-	1,116	268	-	268
	Independent examiner's fee	500	-	500	-	-	-
	Depreciation	794	-	794	587	-	587
	Competition Prizes	696	-	696	-	-	-
	Computer costs	420	-	420	-	-	-
	Other expenditure	2,041	-	2,041	1,347	-	1,347
	10 year Celebration costs	-	-	-	1,153	-	1,153
		<u>89,940</u>	<u>8,397</u>	<u>98,337</u>	<u>64,407</u>	<u>706</u>	<u>65,113</u>
6	Staff numbers and costs						

Five (2022: Five) part time staff were employed during the year. The key management personnel of the charity comprises the Development Coordinator. The total employee benefits of the key management personnel of the Trust were £13,076 (2022: £12,802). No employee of the charity received emoluments of more than £60,000 (2022: none).

Staff costs

	2021 £	2022 £
Wages	56,438	36,203
Pension	1,336	977
	<u>57,774</u>	<u>37,180</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

7 Trustees' remuneration and expenses

None of the Trustees received any remuneration for services to the Charity. The Trustees did claim expenses incurred on behalf of the Charity.

8 Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Corporation Tax Act 2010. Accordingly, there is no taxation charge in these accounts.

9 Tangible fixed assets

	Fixtures, Fittings and Equipment £	Total 2022 £
Cost		
At 1 st April 2022	2,925	2,545
Additions during the period	1,081	380
At 31 st March 2023	<u>4,006</u>	<u>2,925</u>
Depreciation		
At 1 st April 2022	2,035	1,448
Charge for the period	793	587
At 31 st March 2023	<u>2,828</u>	<u>2,035</u>
Net book value		
At 31 st March 2023	<u>1,178</u>	<u>890</u>
At 31 st March 2022	<u>890</u>	<u>1,097</u>
	Total 2023	Total 2022
	£	£
10 Debtors		
Other Debtors	500	-
Prepayments	410	980
	<u>910</u>	<u>980</u>
	Total 2023 £	Total 2022 £
11 Cash at bank and in hand		
Bank accounts	<u>51,698</u>	<u>67,965</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

	Total 2023	Total 2022
12 Creditors	£	£
Accruals		
Social Security Costs	450	1,700
Other Creditors	65	-
Pension	500	10,126
Wages	786	134
	2,565	
	<u>4,366</u>	<u>11,960</u>

13 Analysis of net assets between funds	General fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 st March 2023				
Are represented by:				
Fixed Assets	1,177	-	-	1,177
Current assets	38,957	-	13,651	52,608
Less: Current liabilities	(4,366)	-	-	(4,366)
	<u>35,768</u>	<u>-</u>	<u>13,651</u>	<u>49,419</u>

14 Restricted funds	Opening Balance £	Net Incoming Resources £	Transfers £	Closing Balance £
Comfort fund	1,298	43	-	1,341
Cheshire East Health & Wellbeing Grant	-	12,310	-	12,310
	<u>1,298</u>	<u>12,353</u>	<u>-</u>	<u>13,651</u>

15 Capital commitments

There were no capital commitments authorised or contracted for at the year-end.

16 Control

The Charity is under the control of the Trustees.

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2023

17 Company limited by guarantee

Audlem and District Community Action is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

18. Financial Instrument

The Charity has financed their working capital requirement through its own fund raising activity during the year and historic Revenue Reserves. Under Section 11 of FRS 102 this will be the present value of the cash holding.