

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

Trustees' Report and Financial Statements

For the year ended

31st March 2024



Audlem and District Community Action

Annual Report & Accounts 2024

This 13th Annual Report of the Trustees includes the financial statements for the year ended 31st March 2024. 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.

Index	Page
Trustees Report	
Reference and administrative information	1
Structure, governance and management	2-3
Objectives and activities	3-5
Achievements and performance	5-6
Financial review	6
Future Direction and Plans of Organisation	6-7
Independent Examiners' Report to the Members of Audlem and District Community Action	8
Statement of Financial Activities	9
Balance Sheet	10-11
Notes to the Financial Statements	12-17

Audlem and District Community Action Trustees Report for the year ended 31st March 2024

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 2024.

Reference and administrative information

Trustees (also Directors)	J Tilling F M Christie R Millns C Knibbs K Fedouloff G Clarke L Matthews S Hodgkins G Cliffe
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 2024 (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 2024 (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 2024 (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.

Reflections On The Last Year

It was another busy year for ADCA with a variety of new activities in our clubs, including more musical performances with some dancing and lots of singing. We all know the words of the 'mid-century' hits - but not necessarily in the right order. We welcomed new members, carers and staff to Our ADCA Team.

Audlem and District Community Action Trustees Report for the year ended 31st March 2024 (cont'd)

Reflections On The Last Year (Continued)

We continue to depend very much on our many partnerships with other local organisations, including Overwater Wheelyboat Services and their Wheelybus, Broad Lane Coffee Club, Wingate Centre and the Nantwich Thursday Club. Our partnership with Audlem Medical Practice and their Social Prescriber is crucial to our work including referring new people. Our landlords at Audlem Public Hall, Hankelow Methodist Church and Broomhall and Sound Methodist Church continue to provide us with warm, safe and cost-effective accommodation.

We are also blessed to continue receiving financial support from the National Lottery, Cheshire East Council, and Cheshire and Merseyside Integrated Care Board of the NHS, on top of many local donations – including from Audlem Charity Shop, Audlem Bowling Club and many individuals – towards our charitable work. Our fundraising team also brings in much needed revenue through our annual Craft Fair, Race Night, Prize Draws and stalls at various local events.

We rely as heavily as ever on our loyal and hardworking group of volunteers both in our clubs and with voluntary driving. We simply couldn't operate without them all.

ADCA very much operates as a team in which we all support each other in making sure all operations function well. Our members and carers are also involved in supporting us all with their humour, energy and longevity. We have celebrated more 90th birthdays during the year – which just goes to show that being a part of ADCA makes you live longer!

Our hard working staff team are at the heart of what we do. Their dedication, good sense, organisational skills and cooking flair are invaluable.

The ADCA Committee continues to look to the future in order to ensure our financial sustainability. It is a constant challenge to find new sources of funding and to recruit more volunteers and trustees.

Achievements and Performance

A particular achievement is the development of our support for people living with dementia, and their carers, – including carer's breaks and trips to the seaside. A stronger emphasis on bringing in 'the power of music' to the Thursday Club and the Tuesday Club has had a marked effect on members' and carers' physical and mental wellbeing. This will be an increasing element of our work into the future.

During the year we have consolidated our new database – a valuable tool in helping us manage the service as well as providing statistics for our regular monitoring returns to our funders.

Our Medical Transport, Chiropody and Prescription Services remain an important part of how ADCA helps keep people healthy. These services are sustained by our Trustee and Volunteer leads and our team of voluntary drivers. Not forgetting the success of our Walking Netball club in the Town Hall which has brought women and men of all ages, including carers, to join in!

Our fundraising team does sterling work in more ways than one and is a crucial part of what we need to be doing while also raising ADCA's profile in the local community.

ADCA continues to welcome new members, carers and volunteers, and we always need more, although we now have a small waiting list for some of our clubs. ADCA staff and volunteers provide increasing levels of individual support to our members and carers, including home visits, helping to support people through difficult periods in their lives.

Audlem and District Community Action Trustees Report for the year ended 31st March 2024 (cont'd)

Financial Review

Incoming resources

During the year the charity received income of £74,226 (2023: £69,076). There was restricted income during the year of £16,163 (2023: £20,750). A significant proportion of this income came from grants to help to support our work. During the year we were awarded a continuing National Lottery Reaching Communities Grant of £56,925. This is to be shared with other local Charities. During the year we also received a grant totalling £1,631 from the Cooperative Group. The Medical Transport Service showed income of £920 (2023: £1,136).

The various other forms of income in the year were donations £8,468 (2023: £6,355) and other fundraising £1,746 (2023: £9,273). Income from the Day and Coffee clubs totalled £16,751 (2023: £16,521)

Resources expended

The expenditure in the year totalled £105,732 (2023: £98,337) of which the majority, £54,040 (2023: £56,438) was spent on salaries. The charity had six employees during the year. There was restricted expenditure in the year of £20,988 (2023: £8,397) of which related to the shared National Lottery Reaching Communities Grant, Nantwich Thursday Club 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 2024 of £25,189 (2023: £34,590) were £10,811 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.

Future Direction and Plans Of The Organisation

The main challenge for ADCA is ensuring future financial sustainability as we are now a relatively large rural charity, with a turnover of approximately £90,000, seven staff, nine trustees, over 100 members and over 40 carers.

A key aim is to seek a further three or five year Reaching Communities Grant from the National Lottery when our current grant runs out in October 2025. We also need to continue to be able to attract further grant funding from Cheshire East Council and the NHS, particularly for our dementia services. As Chair, I am the lead for obtaining grants but I rely on other trustees for help and support in this effort. The support of a professional 'bid writer' will continue to be essential.

Audlem and District Community Action Trustees Report for the year ended 31st March 2024 (cont'd)

Future Direction and Plans Of The Organisation (Continued)

Our current clubs and services are very much operating at full capacity and the ADCA Committee are clear that we cannot further expand our services as we have neither the physical space nor the capacity (including at Committee level) to do this. That does not mean that we will exclude other opportunities to provide better services within Audlem & District, but we mustn't put too much stress on our hard-working trustees.

Sustainability of our current offering has to be our priority, and doing things better and more productively wherever possible. This includes seeking and recruiting new trustees who might take on some or all of the many tasks the current committee members undertake.

Finally, all of us in ADCA must continue to work together as a strong team, and to support to each other. Our core values statement remains as true today as when we adopted it over ten years ago:

'We believe that all of us can be vulnerable at times, and we aim to protect and safeguard each other by working together with mutual respect and kindness.'

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

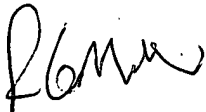
The bankers to the Trustees remain as The Co-operative Bank

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 13th September 2024
- 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 2024 which are set out on pages 9 to 17.

Responsibilities and basis of report

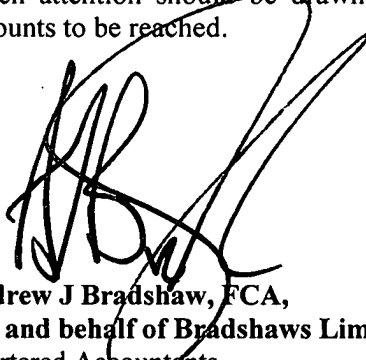
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

13th September 2024

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 2024

	Notes	2024			2023		
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Income:							
Incoming resources:							
Charitable Activities	3	74,226	16,163	90,389	69,076	20,750	89,826
Investments	4	386	-	386	55	-	55
Total		<u>74,612</u>	<u>16,163</u>	<u>90,775</u>	<u>69,131</u>	<u>20,750</u>	<u>89,881</u>
Expenditure on:							
Charitable activities	5	84,744	20,988	105,732	89,940	8,397	98,337
Total		<u>84,744</u>	<u>20,988</u>	<u>105,732</u>	<u>89,940</u>	<u>8,397</u>	<u>98,337</u>
Net income / (expenditure)		<u>(10,132)</u>	<u>(4,825)</u>	<u>(14,957)</u>	<u>(20,809)</u>	<u>12,353</u>	<u>(8,456)</u>
Reconciliation of funds							
Total funds brought forward		35,768	13,651	49,419	56,577	1,298	57,875
Total funds carried forward		<u>25,636</u>	<u>8,826</u>	<u>34,462</u>	<u>35,768</u>	<u>13,651</u>	<u>49,419</u>

Audlem and District Community Action

Balance Sheet

As at 31st March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	9		447		1,177
Current assets					
Debtors	10	412		910	
Cash at bank and in hand	11	35,009		51,698	
		35,421		52,608	
Creditors falling due within one year	12	1,406		4,366	
		1,406		4,366	
Net current assets			34,015		48,242
Net assets			34,462		49,419
The funds of the Charity					
Unrestricted income funds	13		25,636		35,768
Restricted funds	14		8,826		13,651
			34,462		49,419
Total Charity funds			34,462		49,419

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 2024

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 2024 and

(c) that we acknowledge our responsibilities for:

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

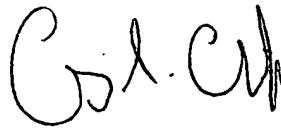
(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies 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 13th September 2024 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 2024

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 2024

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.

	2024			2023		
	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
3 Income from Charitable activities						
Grants received	1,631	-	1,631	14,513	12,310	26,823
National Lottery Reaching Communities	44,340	15,240	59,580	20,500	7,000	27,500
Day Clubs	14,865	-	14,865	14,734	-	14,734
Coffee Club	1,886	-	1,886	1,787	-	1,787
Befriending	370	-	370	530	-	530
Medical Transport Service	920	-	920	1,136	-	1,136
Comfort Fund	-	923	923	-	1,440	1,440
Donations	8,468	-	8,468	6,355	-	6,355
Other Fundraising	1,746	-	1,746	9,273	-	9,273
Other Income	-	-	-	248	-	248
	<u>74,226</u>	<u>16,163</u>	<u>90,389</u>	<u>69,076</u>	<u>20,750</u>	<u>89,826</u>
4 Investment income						
Bank interest	<u>386</u>	<u>-</u>	<u>386</u>	<u>55</u>	<u>-</u>	<u>55</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

		2024			2023		
5	Cost of charitable activities	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
	Salaries	54,050	-	54,050	56,438	-	56,438
	National Lottery Reaching Communities: Shared	-	15,240	15,240	-	7,000	7,000
	Cheshire East Expenses	-	5,100	5,100	-	-	-
	Employers Pension contribution	1,171	-	1,171	1,336	-	1,336
	Food costs	8,854	-	8,854	6,113	-	6,113
	Medical Transport Service	280	-	280	513	-	513
	Insurance	410	-	410	396	-	396
	Rent	6,660	-	6,660	8,180	-	8,180
	Administration	1,907	-	1,907	1,782	-	1,782
	DBS checks	448	-	448	328	-	328
	Comfort Fund Expenses	-	648	648	-	1,397	1,397
	Training	1,065	-	1,065	26	-	26
	Fundraising Costs	431	-	431	6,531	-	6,531
	Befriending	281	-	281	79	-	79
	Carers	1,194	-	1,194	980	-	980
	Day Club Others	878	-	878	949	-	949
	Transport Day Club	125	-	125	722	-	722
	Activities & equipment	3,933	-	3,933	1,116	-	1,116
	Independent examiner's fee	600	-	600	500	-	500
	Depreciation	730	-	730	794	-	794
	Competition Prizes	-	-	-	696	-	696
	Computer costs	462	-	462	420	-	420
	Other expenditure	1,265	-	1,265	2,041	-	2,041
		<u>84,744</u>	<u>20,988</u>	<u>105,732</u>	<u>89,940</u>	<u>8,397</u>	<u>98,337</u>

6 Staff numbers and costs

Six (2023: 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 £12,204 (2023: £13,076 No employee of the charity received emoluments of more than £60,000 (2023: none).

Staff costs	2024 £	2023 £
Wages	54,050	56,438
Pension	1,171	1,336
	<u>55,221</u>	<u>57,774</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

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 2024
Cost	£	£
At 1 st April 2023	4,006	4,006
Additions during the period	-	-
At 31 st March 2024	<u>4,006</u>	<u>4,006</u>
Depreciation		
At 1st April 2023	2,829	2,829
Charge for the period	730	730
At 31 st March 2024	<u>3,559</u>	<u>3,559</u>
Net book value		
At 31 st March 2024	<u>447</u>	<u>447</u>
At 31 st March 2023	<u>1,177</u>	<u>1,177</u>
	Total 2024	Total 2023
10 Debtors	£	£
Other Debtors	-	500
Prepayments	412	410
	<u>412</u>	<u>910</u>
	Total 2024	Total 2023
11 Cash at bank and in hand	£	£
Bank accounts	<u>35,009</u>	<u>51,698</u>

Audlem and District Community Action

Notes to the Financial Statements (cont'd)

for the year ended 31st March 2024

	Total 2024	Total 2023
	£	£
12 Creditors		
Accruals	500	450
Social Security Costs	-	65
Other Creditors	-	500
Pension	906	786
Wages	-	2,565
	<u>1,406</u>	<u>4,366</u>

13 Analysis of net assets between funds	General fund £	Designated Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 st March 2024 Are represented by:				
Fixed Assets	447	-	-	447
Current assets	26,595	-	8,826	35,421
Less: Current liabilities	(1,406)	-	-	(1,406)
	<u>25,636</u>	<u>-</u>	<u>8,826</u>	<u>34,462</u>

14 Restricted funds	Opening Balance £	Net Incoming Resources £	Transfers £	Closing Balance £
Comfort fund	1,341	275	-	1,616
Cheshire East Health & Wellbeing Grant	12,310	(5,100)	-	7,210
	<u>13,651</u>	<u>(4,825)</u>	<u>-</u>	<u>8,826</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 2024

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.