Charity registration number 1182295

LAMPLUGH
VILLAGE HALL

Charitable Incorporated Organisation (CIO)

Financial accounts for the year ended 31 March 2026



Lamplugh Village Hall

Charitable Incorporated Organisation (CIO)

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Lamplugh Village Hall

Charitable Incorporated Organisation (CIO)

Trustees' report for the year ended 31 March 2026

The trustees present their report and financial statements for the year ended 31 March 2026

Formation
Lamplugh Village Hall Charitable Incorporated Organisation (the CIO) was formed in March 2019 and registered with the Charity Commission under number 1182295 on 4 March 2019.

Objectives and activities
Lamplugh Village Hall and the trust fund and its income are applied for the purposes of a village hall for the use of the inhabitants of the Parish of Lamplugh and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The trustees have throughout the year had regard to the guidance issued by the charity commission on public benefit.

Statement of trustees' responsibilities
The trustees 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).
Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk management
The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

Key management personnel remuneration
The trustees themselves are the key management personnel of the charity, who are in charge of directing and controlling the charity and running and operating the charity on a day- to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Financial Review
Use of the Village Hall continued to be extensive during the year and hire charges received were only slightly below those of the previous year. Bar sales, and entertainment and social events organised by the committee, again provided a significant contribution to funds.

Nevertheless, overhead costs continued to grow resulting in a smaller operating surplus than the previous year and the Trustees decided it was prudent to increase the hourly charge for hire of the main hall (The Hollins Room) from £10 to £12 with effect from 1 April 2026. The rate for hiring the meeting room (The Marshall Room) remains £10 per hour.

The surplus, before crediting capital grants and charging property depreciation, amounted to £733.42 (2025; £5,634.98).

Reserves policy
The Charity's Reserves Policy is to keep a minimum amount of readily accessible funds to cover (i) unexpected falls in income/increases in operational costs and (ii) unexpected and unavoidable expenditure (e,g property repair bills) which might arise. In addition, a reserve of £3,500 was held at 31 March 2026 in respect of known capital expenditure in the current financial year. Target Reserves at the date of this report are in the range £25,000 – £30,000 and £27,000 is currently held in an interest-bearing account.

Structure, governance and management
Lamplugh Village Hall is a Charitable Incorporated Organisation governed by a foundation model constitution adopted on 4 March 2019. Trustees are reappointed at each Annual General Meeting.

Reference and admin details;
Name; Lamplugh Village Hall
Charity number; 1182295
Address; Lamplugh Village Hall
Lamplugh
Workington
CA14 4SF
The trustees who served during the year are as follows;
Paul Twyford (Chair)
Claire Shaw (Vice Chair) (resigned 11 May 2026)
Roger Troughton (Treasurer)
Mark Stevens (Secretary)
David Hugill (appointed 13 October 2025)
Karen Hugill (appointed 13 October 2025)
Joyce Reed
Ian Shepherdson
Michael Watts

Approved by the Trustees on 12 August 2026 and signed on their behalf by

Paul Twyford
Chair

Lamplugh Village Hall

Independent Examiner's Report
to the trustees on the unaudited financial statements of Lamplugh Village Hall

I report on the accounts of Lamplugh Village Hall for the year ended 31 March 2026 set out on pages 4 to 8.

Respective responsibilities of trustees and independent examiner
The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's statement
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep proper accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J Spires FCA DChA
Independent examiner
robinson+co
Chartered Accountants
Oxford Chambers
New Oxford Street
Workington
Cumbria
CA14 2LR

Date:

Lamplugh Village Hall

Statement of Financial Activities for the year ended 31 March 2026

	Unrestricted funds	Restricted funds	Total 2026	Total 2025
	£ p	£ p	£ p	£ p
Income				
Hire charges	12,940.00	0.00	12,940.00	13,960.00
Event admissions	3,482.50	0.00	3,482.50	5,579.50
Bar sales	7,627.10	0.00	7,627.10	7,109.15
Raffle proceeds	0.00	0.00	0.00	208.15
Donations	0.00	0.00	0.00	103.10
Grant funding	500.00	0.00	500.00	23,442.50
Bank interest	1,004.26	0.00	1,004.26	221.72
	25,553.86	0.00	25,553.86	50,624.12
Expenditure				
Entertainers and event expenses	2,107.96	0.00	2,107.96	2,772.52
Cost of bar sales	3,801.23	0.00	3,801.23	3,189.34
Insurance	1,052.05	0.00	1,052.05	1,022.02
Electricity	4,403.56	0.00	4,403.56	4,222.75
Water charges	286.69	0.00	286.69	89.88
Broadband	745.44	0.00	745.44	679.56
Cleaning and cleaning materials	386.30	0.00	386.30	306.42
Repairs and renewals	3,191.04	0.00	3,191.04	3,121.81
Stationery	53.73	0.00	53.73	32.44
Advertising and promotion	657.34	0.00	657.34	793.66
Website hosting fee and maintenance	238.60	0.00	238.60	162.00
Bank and credit card charges	475.53	0.00	475.53	213.19
Independent examiner's fee	228.00	0.00	228.00	192.00
Licences	603.22	0.00	603.22	258.04
Donations	85.00	0.00	85.00	50.00
Sundry expenses	593.19	0.00	593.19	384.69
Depreciation - freehold land and buildings	0.00	14,581.00	14,581.00	14,878.80
Depreciation - fixtures, fittings and equipment	2,652.56	2,899.00	5,551.56	5,196.32
Depreciation - website	360.00	0.00	360.00	360.00
	21,921.44	17,480.00	39,401.44	37,925.44
Income and expenditure/net movement in funds	3,632.42	-17,480.00	-13,847.58	12,698.68
Funds brought forward	42,857.57	736,564.54	779,422.11	766,723.43
Funds carried forward	£ 46,489.99	£ 719,084.54	£ 765,574.53	£ 779,422.11

Lamplugh Village Hall

Balance Sheet at 31 March 2026

		2026		2025	
		£ p	£ p	£ p	
Fixed Assets					
Intangible assets	(Note 3)	720.00		1,080.00	
Tangible assets	(Note 4)	727,418.00	728,138.00	745,768.00	746,848.00
Current Assets					
Cash at bank and on hand		33,409.73		31,313.55	
Debtors	(Note 5)	3,388.91		3,227.04	
Stocks		2,605.11	39,403.75	1,526.11	36,066.70
			767,541.75		782,914.70
Creditors - amounts falling due within one year	(Note 6)		1,967.22		3,492.59
Net Assets			£ 765,574.53		£ 779,422.11
Funds					
Unrestricted funds			46,489.99		42,857.57
Restricted funds	(Note 2)		719,084.54		736,564.54
			£ 765,574.53		£ 779,422.11

Approved by the Trustees on 12 August 2026 and signed on their behalf by;

Paul Twyford
Chair

Lamplugh Village Hall

Notes to the accounts for the year ended 31 March 2026

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below

1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. 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 Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.'

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in UK sterling which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.
The value of services provided by volunteers has not been included.

1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Lamplugh Village Hall

Notes to the accounts for the year ended 31 March 2026

1.4 Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows;

Intangible assets;	Website	20% straight line
Tangible assets;	Freehold land and buildings	2% reducing balance
	Fixtures and equipment	20% straight line

2 Funds

Restricted funds relate entirely to monies raised for the new Village Hall project and include £420,220.00 which is the subject of a registered legal charge over the property in favour of the Big Lottery Fund.

3 Intangible assets	**Website**	**Total**
Cost	**£ p**	**£ p**
As at 1 April 2025	1,800.00	1,800.00
Additions	0.00	0.00
As at 31 March 2026	£ 1,800.00	£ 1,800.00
Depreciation		
As at 1 April 2025	720.00	720.00
Charge for the year	360.00	360.00
As at 31 March 2026	£ 1,080.00	£ 1,080.00
Net book value		
As at 31 March 2026	£ 720.00	£ 720.00
As at 31 March 2025	£ 1,080.00	£ 1,080.00

Notes to the accounts for the year ended 31 March 2026

4 Tangible assets

	Freehold land and buildings	Fixtures and equipment	Total
Cost	**£ p**	**£ p**	**£ p**
As at 1 April 2025	758,900.37	26,142.77	785,043.14
Additions	0.00	1,782.56	1,782.56
Disposals	0.00	-159.99	-159.99
As at 31 March 2026	£ 758,900.37	£ 27,765.34	£ 786,665.71
Depreciation			
As at 1 April 2025	29,849.37	9,425.77	39,275.14
Charge for the year	14,581.00	5,551.56	20,132.56
Depreciation on disposals	0.00	-159.99	-159.99
As at 31 March 2026	£ 44,430.37	£ 14,817.34	£ 59,247.71
Net book value			
As at 31 March 2026	£ 714,470.00	£ 12,948.00	£ 727,418.00
As at 31 March 2025	£ 729,051.00	£ 16,717.00	£ 745,768.00

5 Debtors and prepayments

	31/3/26	31/3/25
	£ p	**£ p**
Trade debtors	1,710.80	1,876.72
Prepayments	1,678.11	1,350.32
	£ 3,388.91	£ 3,227.04

6 Creditors - amounts falling due within one year

	£ p	**£ p**
Accruals and deferred income	1,444.99	502.81
Trade creditors	522.23	2,989.78
	£ 1,967.22	£ 3,492.59