Borwick and Priest Hutton War Memorial Hall Charity Number: 1197898

Trustees' Report 2025-2026

The Trustees present their report and the financial statements of the charity for the year ended 1st April 2026.

Trustees

The trustees who served for the year were:

Kenneth Dunn	Chair
David Roy Smith	
Eric Rooney	
Keith Brady	Deputy Chair
Nigel David Adams	Treasurer
Steven Vaughan	
Richard Mellor	

Names of other persons who served as trustees in the financial period:

Maureen Thomas, resigned September 2025, Christine Heginbotham resigned February 2026

Chair: Kenneth Dunn

Structure, governance and Management:

Nature of the governing document: Constitution

How the Charity is constituted: Charitable Incorporated Organisation Date of registration: 14th February 2022

Governance:

Method of recruitment and appointment of trustees:

The Trustees are elected annually and are drawn from representative user groups and community members. The Chair of Borwick Parish meeting and the Chair of Priest Hutton Parish meeting are each invited to act as Trustees of the charity.

Policy and procedures adopted for the induction and training of Trustees:

New trustees are inducted into the workings of the Charity, including policies and procedures, in a timely fashion, and understand their responsibilities.

Our purpose, aims and activities for the year 2025-2026:

The object of the Charity shall be the provision and maintenance of a village hall for the use of the inhabitants of the Parishes of Borwick and Priest Hutton and the surrounding neighborhood.

The village hall is the designated community refuge for our district of Lancaster and, in times of need, is required to serve as a hub for emergency services and as a shelter for local residents.

In addition, the Charity administers certain funds held on behalf of community action groups (CAGs) involved with short-term projects within the community that we serve. Currently these are:

The Borwick and Priest Hutton Heritage Trail

The Priest Hutton Parish lands project (Whitebeck nature reserve).

Overall, our income from hall hires was broadly similar to last year although income from external hires for private parties reduced significantly. This was somewhat compensated by improved bookings from our regular hires, particularly Capernwray Church. Eversley Choir chose not to perform their Spring concert at the hall. We welcomed the formation of a local Pickleball Club which meets weekly.

We generated a small profit from entertainments this year (£80) compared with the loss of last year (£210) ,which supports our decision to hire artists directly.

We continued with our routine maintenance throughout the year. During summer we had a volunteer's week during which we tidied groundworks, retreated window frames and the sports floor. As described in our last report, our main infrastructure activity was the "Greening" of the hall, such that we have now eliminated the use of fossil fuel energy sources. The LPG fired furnace and forced air heating system was replaced by an air source heat pump and air conditioning blowers. The LPG fired water boiler was replaced with a solar energy diverter and we installed a large PV panel array, comprising 45 panels, on the west facing aspect of our roof which charge 30 KWH of solar battery capacity.

We contracted with EDF for supply of renewables generated electricity imports and for exports of our energy surplus. In addition, we have agreed a recharge contract with B4RN who power their switching cabinet which is housed in the village hall.

The technology went live in October of 2025, and our export contract was completed in March. We can already see a large and positive economic impact from the project. Net energy costs were £2808 last FY and this year they have reduced to £1045. With our export payments in place now, we hope that our future net energy costs along with our carbon emissions will be close to zero.

Financial review:

The unrestricted income for the year was £12,445 (2025:£13,716) and unrestricted expenditure was £12,506 (2025:£10,353) giving a net operating deficit of £52 (2025:£3,363).

Restricted income for the year was £43,840 and restricted expenditures in the year totaled £49,378.

The Village Hall supervises funds, funding and governance on behalf of a number of Community Action Groups (CAGS). In the financial year 2025-26 these were.

		£		
	Opening Balance	Income	Expenditures	Closing
Whitebeck Nature Reserve	1202	-	362	840
B&PH History Trail				
	200			200

Total £1,402

Principal financial management policies adopted in the year:

A budget for the year was established and agreed prior to the beginning of the financial year, and it was monitored and amended as necessary over the period.

The treasurer prepared and presented Management accounts each four months to the board of Trustees for their monitoring and analysis of income and expenditures against the budget. In addition, a Financial Dashboard was developed by our Treasurer which gives Trustees an accessible picture of financial trends and developments, which aids both performance monitoring and decision making.

Policies regarding spending authorities, operation of petty cash systems and payment of expenses are held by the Charity and are reviewed at intervals.

Reserves are held in easy access interest bearing accounts. Distribution of holdings are reviewed each 4 months.

Reserves policy:

The Trustees believe that the Charity should hold financial reserves in order that it might meet anticipated future costs, along with contingent liabilities and that it can continue to operate and meet the needs of users in the future. To this end the charity has established and holds the following reserve funds:

General Reserve

Capital development reserve: to fund future refurbishments and purchases of equipment, furnishings and fittings.

Buildings reserve: to provide funds for future repairs and improvements.

Contingencies reserve: to provide funds for unforeseen and unbudgeted expenditures which may be necessary from time to time.

Principal funding sources:

Surplus on operations.

Grants and donations.

Investment policy and objectives:

Funds which are not required immediately are held in easily accessed interest bearing accounts.

Risk Management:

The trustees review the risks at regular intervals and set up procedures to mitigate those risks.

The main risks previously identified are.

Insufficient Trustees

The loss of external funding for major projects

The loss of key Trustees and volunteers, particularly those serving as officers.

Reducing letting income.

Subsidiaries

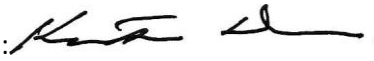
None to report.

Responsibilities of the Trustees:

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable regulations.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. 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. They are similarly responsible for safeguarding the assets of the relevant community action groups and maintaining oversight of their prudent operation.

Signed on behalf of the Trustees

Chair of Trustees:  Date: 12th October 2026

Borwick & Priest Hutton War Memorial Hall

Charitable Incorporated Organisation Registration 1197898

Year ended 1st April 2026

Independent Examiner's Report to the Trustees of Borwick & Priest Hutton War Memorial Hall

I report to the charity trustees on my examination of the accounts of the company for the year ended 1st April 2026.

Responsibilities and basis of report

As the charity trustees of the charity (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 charity'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

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:

accounting records were not kept in respect of the charity as required by section 386 of the 2011 Act; or

the accounts do not accord with those records; or

the accounts do not comply with the accounting requirements of the 2011 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

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 matter 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.

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Signed: 

Name: Lisa Clarke

Address: West View, Priest Hutton LA6 1JP Dated: 11 October 2026

Borwick and Priest Hutton War Memorial Hall
Charity no : 1197898

Statement of Financial Activities (incorporating the Income and Expenditure Account)
For The Year Ending 5th April 2026

	Notes	For The Year Ending 5th April 2026			For The Year Ending 5th April 2025		
Incoming Resources		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Trading Activities	1	£ 10,488	£ 744	£ 11,232	£ 11,867	£ 500	£ 12,367
Other Income	2	£ 1,967	£ 43,840	£ 45,807	£ 1,849	£ 4,165	£ 6,014
Total		£ 12,455	£ 44,584	£ 57,039	£ 13,716	£ 4,665	£ 18,381
Resources Expended							
Trading Activities	3	£ 300	£ -	£ 300	£ 944	£ -	£ 944
Overheads	4	£ 7,533	£ -	£ 7,533	£ 9,409	£ -	£ 9,409
Other Costs	5	£ 4,674	£ 44,704	£ 49,378	£ -	£ 3,301	£ 3,301
Total		£ 12,507	£ 44,704	£ 57,211	£ 10,353	£ 3,301	£ 13,654
Net Income		-£ 52	-£ 120	-£ 172	£ 3,363	£ 1,364	£ 4,727

Balance Sheet **For The Year Ending 5th April 2025**		For The Year Ending 5th April 2026			For The Year Ending 5th April 2025		
Tangible Assets				£ -			£ -
Current Assets							
Cash at Bank	6	£ 44,852			£ 45,415		
Debtors and Prepayments	7	£ 3,199			£ 2,778		
			£ 48,051			£ 48,193	
Current Liabilities							
Held on account for C.A.G'S	8	£ 1,288			£ 1,402		
Creditors	9	£ 876			£ 732		
			£ 2,164			£ 2,134	
Net Current Assets				£ 45,887			£ 46,059
Total Assets				£ 45,887			£ 46,059
Reserves	10						
Unrestricted Funds				£ 45,887			£ 45,195
Restricted Funds				£ 0			£ 864
				£ 45,887			£ 46,059

Notes To The Financial Statements

Incoming Resources

	For The Year Ending 5th April 2026		For The Year Ending 5th April 2025	
Note 1. Income from Trading Activities	**Unrestricted Funds**	**Restricted Funds**	**Unrestricted Funds**	**Restricted Funds**
Village Hall Room Hire	£ 10,108	£ 744	£ 11,134	£ 500
Entertainment Events	£ 380	£ -	£ 733	£ -
	£ 10,488	£ 744	£ 11,867	£ 500

Note 2. Other Income	**Unrestricted Funds**	**Restricted Funds**	**Unrestricted Funds**	**Restricted Funds**
Bank Interest Receivable	£ 1,192	£ -	£ 1,392	£ -
Grants	£ -	£ 40,540	£ -	£ 4,165
Contribution from Parishes	£ -	£ 2,000		
Village Lottery	£ -	£ 1,300	£ -	£ -
Energy re-charged	£ 755	£ -	£ 378	£ -
Donations	£ 20	£ -	£ 79	£ -
	£ 1,967	£ 43,840	£ 1,849	£ 4,165

Resources Expended

Note 3. From Trading Activities	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Event Costs	£ 300	£ -	£ 944	£ -
	£ 300	£ -	£ 944	£ -

Note 4. Overheads	**Unrestricted**	**Restricted**	**Unrestricted**	**Restricted**
Heat Light and Water	£ 2,035	£ -	£ 3,417	£ -
Cleaning	£ 2,091	£ -	£ 1,918	£ -
Hall Maintenance	£ 1,169	£ -	£ 2,870	£ -
Sundries	£ 1,431	£ -	£ 779	£ -
Insurance	£ 807	£ -	£ 424	£ -
	£ 7,533	£ -	£ 9,409	£ -

Note 5. Other Costs	**Unrestricted Funds**	**Restricted Funds**	**Unrestricted Funds**	**Restricted Funds**
Legal and Professional Cost	£ -	£ -	£ -	£ -
Re-roofing Costs	£ -	£ -	£ -	£ -
Equipment & refurbishment	£ 4,674	£ 44,704	£ -	£ 3,301
	£ 4,674	£ 44,704	£ -	£ 3,301

Note 6.
Cash At Bank

	Total		Total
Cash At Bank	£ 44,852		£ 44,909
Cash At Building Society	£ -		£ 506
	£ 44,852		£ 45,415

Note 7.
Debtors and Prepayments

	Total		Total
Amounts due from trading Activity	£ 1,492		£ 1,125
Accrued Income	£ 60		£ 635
Prepaid Expenses	£ 647		£ 994
Other Debtors	£ 1,000		£ 20
	£ 3,199		£ 2,773

Note 8.
Funds held on behalf of Community Action Groups

	Total as at 5th April 2025	Incoming Funds	Outgoing Funds	Total as at 5th April 2026
Heritage Trail	£ 200	£ -	£ -	£ 200
Sports and Social	£ -	£ 661	£ 413	£ 248
Whitelock Nature Reserve	£ 1,202	£ -	£ 362	£ 840
	£ 1,402	£ 661	£ 775	£ 1,288

Note 9.
Creditors

	Total		Total
Trade Suppliers	£ 452		£ 14
Accrued Expenses	£ 58		£ 240
Deferred Income	£ -		£ 378
Room Hire Deposits paid in advance	£ 366		£ 90
	£ 876		£ 732

Note 10.
Analysis of Funds

	As At 5th April 2025	Incoming Resources	Outgoing Resources	Transfers	As At 5th April 2026
Unrestricted Funds					
General Reserve	£ 10,042	£ 12,455	£ 7,833	£ 744	£ 15,408
	£ 10,042	£ 12,455	£ 7,833	£ 744	£ 15,408
Designated Funds					
Contingent Reserve	£ 10,000	£ -	£ -	£ -	£ 10,000
Building Reserve	£ 22,000	£ -	£ -	-£ 4,674	£ 17,326
Capital Development Reserve	£ 3,159	£ -	£ -	£ -	£ 3,159
	£ 35,159	£ -	£ -	-£ 4,674	£ 30,479
Total Unrestricted Funds	£ 45,195	£ 12,455	£ 7,833	-£ 3,930	£ 45,887
Restricted Funds					
Other Restricted Income	£ -	£ 744	£ -	-£ 744	£ -
Building Reserve	£ -	£ 43,840	£ 49,379	£ 5,538	-£ 0
Capital Development Reserve	£ 864	£ -	£ -	-£ 864	£ 0
Total Restricted Funds	£ 864	£ 44,584	£ 49,379	£ 3,930	£ 0
Total Funds	£ 46,059	£ 57,039	£ 57,212	£ -	£ 45,887

Approved by the Trustees at the Annual General Meeting on 13th October 2026

N. D. Adams

Nigel David Adams
Treasurer