

## **The Trustees Annual Report.**

These are some of the main events of the year

- We received a Tesco Grant for £1000 together with the Dyers Company grant of £500, to help replace and update ageing white goods in our kitchen, fridge, cooker and tea urn.
- New improvements were made to the garden area with the construction of a permanent hard standing 5m x 11m with artificial grass for the marquee to stand on.
- A new garage roof fitted to replace the old leaky one and water proofing to the walls to prevent water damage inside the garage.
- A new glass washer was installed and a new BT router is waiting to be installed.
- The main hall has had new sound absorbing panels fitted to the walls in order to help try and dampen sound reverberation and noise.
- Bawming Day was extremely successful for the village and for the first time we were able to utilise the entire fields including the old bowling green for marquees and games.

However on a rather sad note this maybe the last Bawming event on our field as there are changes afoot for this Years event, where the school will be hosting it.

- Utility Charges:-  
Our fixed contract deal ran out for Electric and Gas in September so this year's accounts have not been adversely affected but this coming year will see us increase rents to all of our users in order to try to cover the large increases we will have to manage.
- The Queen's platinum jubilee celebrations was very well attended, and fun was had by all enjoying the field activities, BBQ and mini beer festival.

- I would like to welcome the new preschool to the Hall, their impact has been felt immediately and they have made a good impression. The committee has used some funding from the Bawming committee to provide a new much needed shed in the garden for their use.
- Septic tank and toilet refurbishment project: -  
It is not a secret that our toilets and septic systems require refurbishment and especially the septic tank, replacing with a direct connection to the main drains. This is a massive project and we have only just started it in this financial year but hopefully it will come to fruition in the forthcoming year.

Looking ahead to this year the main focus for the Trustees will be

- to progress the toilet refurbishment and connection to the main sewer
- to try to keep fuel consumption as low as possible and to try to apportion the costs between the various users and ourselves as fairly as possible
- to provide a suitable event for the coronation of King Charles and
- to maintain our financial stability in economic conditions which hopefully will become easier as the year progresses

That completes the annual review.

## STATEMENT OF FINANCIAL POSITION

AS AT 30TH SEPTEMBER 2022

<b><u>INCOME</u></b>	<b><u>Note</u></b>	<i>Unrestricted income</i>	<i>Restricted income</i>	<u>2022</u> £ <b>TOTAL INCOME</b>	<u>2021</u> £ <b>TOTAL INCOME</b>
Hall Hire and Social Functions		14,003		14,003	9,852
Bar rent		8,130		8,130	3,452
Pool Table		859		859	107
Membership Subscriptions		9,955		9,955	5,160
Car park				0	300
Donations and fundraising		2,688		2,688	2,533
WBC Covid grants	3		2,667	2,667	17,669
Other grants	8		7,092	7,092	2,479
Bank and Building Society Interest		25		25	1
Gift Aid		30		30	-
		<hr/> 35,689	<hr/> 9,759	<hr/> 45,448	<hr/> 41,553
<b><u>EXPENDITURE</u></b>					
Repairs and renewals		3,695	132	3,827	5,209
Garden refurbishment		4,504	1,440	5,944	6,762
Cleaning and refuse		9,395		9,395	4,557
Rates, water, electricity and gas		7,298		7,298	4,344
Telephone, postage and stationery		796		796	748
Accountancy fee	4	250		250	250
Website and advertising		894		894	560
Stripe charges				0	98
Insurance		1,436		1,436	1,253
Miscellaneous		60		60	1,367
Fund raising costs				0	166
Donations				0	100
Functions		7,863		7,863	439
Depreciation		2,064		2,064	2,430
		<hr/> 38,256	<hr/> 1,572	<hr/> 39,827	<hr/> 28,283
<b>NET INCOME</b>		<hr/> -2,566	<hr/> 8,187	<hr/> 5,621	<hr/> 13,270
Transfer between funds	8				
<b>NET MOVEMENT IN FUNDS</b>		<hr/> -2,566	<hr/> 8,187	<hr/> 5,621	<hr/> 13,270
Total funds brought forward		87,506	879	88,385	75,115
<b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <hr/> 84,940	<hr/> <hr/> 9,066	<hr/> <hr/> 94,006	<hr/> <hr/> 88,385

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30TH SEPTEMBER 2022

FIXED ASSETS	Note	£		<u>2022</u>	<u>2021</u>
		Unrestricted	Restricted	£	£
Property		17,843		17,843	17,843
Land		10,897		10,897	10,897
Fittings and furnishings		8,837		8,837	10,396
Equipment		2,859		2,859	3,364
	5	<u>40,436</u>	0	<u>40,436</u>	<u>42,500</u>
<b>CURRENT ASSETS</b>					
Sundry debtor and Prepayment	6	1,018		1,018	1,008
Bank account		18,098	6,400	24,497	26,755
Savings account		30,020		30,020	20,007
Cash in hand		27		27	228
		<u>49,162</u>	6,400	<u>55,562</u>	<u>47,998</u>
<b>CURRENT LIABILITIES</b>					
Sundry creditors and accruals	7	1,992		1,992	2,113
		<u>1,992</u>	0	<u>1,992</u>	<u>2,113</u>
Net Current Assets		47,171	6,400	53,570	45,885
<b>TOTAL ASSETS</b>		<u>87,607</u>	6,400	<u>94,006</u>	<u>88,385</u>
<b>REPRESENTED BY :-</b>					
Restricted income funds	8			6,400	879
Unrestricted funds				<u>87,607</u>	<u>87,506</u>
				<u>94,006</u>	<u>88,385</u>

Signed on behalf of all trustees

Name	Signature	Date approved
<u>GEORGEY PLASS</u>		24/4/23

## **Note 1      Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

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

### **1.2 Going concern**

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

### **1.3 Change to accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### **1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

## Note 2 Accounting policies

### 2.2 INCOME

**Recognition of income** These are included in the Statement of Financial Activities (SoFA) when:

- w the charity becomes entitled to the resources;
- w it is more likely than not that the trustees will receive the resources
- w the monetary value can be measured with sufficient reliability.

**Offsetting** There has been no offsetting of assets and liabilities, or income and expenses, unless required criteria are met (5.10 to 5.12 FRS 102 SORP)

**Grants and donations** Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

**Government Grants** The charity has received government grants in the reporting period under the application of the Covid 19 government grant funding.

**Tax reclaims on donations and gifts** Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an additional to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Income from interest** This is included in the accounts upon receipt and the amount receivable can be measured reliably.

**Income from membership subscriptions** Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

### 2.3 Expenditure and liabilities

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Deferred income** No material item of deferred income has been included in the accounts.

**Creditors** The charity has creditors which are measured at settlement amounts less any trade discounts.

**Basic financial instruments** The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

### 2.4 Assets

**Tangible fixed assets for use by charity** These are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost. The depreciation rates and methods used are disclosed in note 5.

**Debtors**

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### Note 3 Analysis of receipt of government grants

	<u>2022</u>	<u>2021</u>
Covid 19 local restrictions support grants	2,667	17,669

### Note 4 Fees for certain items of expenditure

Independent examiners fees	250	250
----------------------------	-----	-----

### Note 5 Fixed Assets

	<u>Property</u>	<u>Land</u>	<u>Fittings &amp; Furnishings</u>	<u>Equipment</u>	<u>Total</u>
<b>Cost or valuation</b>					
At beginning of year	50,650	10,897	21,179	9,546	92,272
Additions					0
At end of year	50,650	10,897	21,179	9,546	92,272
<b>Depreciation</b>					
At beginning of year	32,807		10,783	6,182	49,772
Charge for the year			1,559	505	2,064
At end of year	32,807	0	12,342	6,687	51,836
<b>Net book value</b>					
At beginning of year	17,843	10,897	10,396	3,364	42,500
At end of year	17,843	10,897	8,837	2,859	40,436

Depreciation has been provided at the following rates:

Property - no depreciation has been charged as it is the opinion of the committee that with policy of continued maintenance the net realisable value would be in excess of the cost.

Fittings & Furnishings - 15% reducing balance basis  
Equipment - 15% reducing balance basis  
Land is not depreciated

### Note 6 Sundry Debtors and prepayments

	<u>2022</u>	<u>2021</u>
Prepayments	718	697
Hall Hire	300	311

**Note  
7****Sundry creditors and  
accruels**

---

---

1018 1008

---

---

	<u>2022</u>	<u>2021</u>
Bar Expenses	600	678
Income received in advance of hall hire	358	257
Accruels	1,034	1,178
	<hr/> 1,992	<hr/> 2,113

**Note 8      Restricted funds movement**

<b>Defibrillator reserve</b>	<u>2022</u>	<u>2021</u>
brought forward	879	975
Income :            Refund	92	
Expenses:            S Plass Pads. Etc	-132	-96
	<hr/> 839	<hr/> 879

<b>IBF Tree Fund</b>	<u>2022</u>	<u>2021</u>
Grant Received	7,000	-
Expenses :            Frank Matthews Trees	-1,440	
	<hr/> 5,560	<hr/> -



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Appleton Thorn Village Hall Fund

**On accounts for the year  
ended**

30th September 2022

**Charity no  
(if any)**

507976

**Set out on pages**

*(remember to include the page numbers of additional sheets)*

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 / 09 / 2022**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

19/04/2023

**Name:**

Paul Carty

**Relevant professional  
qualification(s) or body  
(if any):**

Association of Accounting Technicians

**Address:**

234 Manchester Road

Warrington

WA1 3BD

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

