

Betley & District Village Hall Committee
(Registered Charity No 510948)

Financial Statements for the Year Ended 31 March 2025

Prepared in accordance with the Statement of Recommended Practice for Charities (SORP) and the Financial Reporting Standard for Small Enterprises (FRSSE) - Receipts and Payments Basis

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Betley & District Village Hall Committee
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Independent Examiner's report to:
Betley & District Village Hall Committee ("The Trustees")

I report on the accounts for the year ended 31st March 2025 which are set out on the following pages.

Respective responsibilities of The Trustees and the Independent Examiner

The 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 the 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 material matters have come to my attention which give me cause to believe that in any material respect:

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

I 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.

Signed: 

Date: 9th October 2025

Karen Burton BA (Hons), AMCA

**Yew Tree House,
8 Betley Hall Gardens
Betley
Crewe
Cheshire CW3 9BB**

Betley & District Village Hall Committee
(Registered Charity No 510948)

REPORT & NOTES TO THE ACCOUNTS

- 1) The accompanying financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP) and the Financial Reporting Standard for Small Enterprises (FRSSE) using the receipts and payments basis.
- 2) The Statement of Assets and Liabilities illustrates the movement in the respective account and fund balances during the year.
- 3) The Statement of Financial Activities and Analysis of Income & Expenditure summarise the combined activity during the year of all funds except for the Bowling Club. The Bowling Club funds and account activity for these funds has not been combined as these are managed separately and financial amounts involved are small. The individual activity of the Bowling Club fund is shown separately in the Receipts and Payments accounts contained within these financial statements. For operational reasons the Bowling Club accounts have a financial year end of 30th September.
- 4) The Trustees have formally approved a Reserves Policy which is reviewed from time to time. The policy was reviewed, amended and approved by the Trustees on the 30th July 2024 and will now be reviewed on an annual basis. The new approved policy requires that:
 - a) A prudent minimum balance of £8,000 'Unrestricted funds' used to receive income and support routine expenditure is maintained in the 'General Fund' (NatWest Business Current Account)
 - b) Unrestricted funds designated as a 'contingency fund' of no less than £25,000 is held in the NatWest Business Reserves Account, the amount needed to run the Village Hall for one year.

The accompanying Statement of Assets and Liabilities confirms that balances on 31 March 2025 were in excess of these minimum requirements. Any remaining balances within the Business Current or Business Reserves Account will be used to support a programme of works identified and reviewed annually by the Trustees.

- c) The Treasurer prepares monthly accounts and reports regularly to the Trustees. Particular attention is given to the ongoing balance between revenue income and revenue expenditure as it is the Trustees' policy to achieve a revenue surplus on the Current Account in every financial year. For the financial year, there was a net revenue surplus in the Current Account of £1,730.74 (2024 £7,071.81 deficit).

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- d) Additional costs of £7,746.96 were incurred to upgrade fire safety in this financial year. The Trustees are grateful to the Betley Bonfire Charity Awards of £3,170 received in the year ending 31 March 2024 toward this project cost.
- e) The Trustees also thank the Betley Bonfire Charity Awards for a grant of £3,057 received in March 2025 to help cover the cost of additional ground maintenance expenditure (tree surgery) expected in the financial year ending 31 March 2026.
- f) Also, in 2024 – the Trustees received one off funds from the Bowling Club of £465 as a contribution to the higher-than-expected Bowling Green Irrigation Project costs, overall, a £980.80 shortfall incurred year ending 31 March 2024. This has been included in the accounts under 'Bowling Club Fees and other income'.
- g) During the year a community/fundraising theatre production event was held in October raising £627.27. A second event held annually in December - the Christmas light switch on and children's disco, raised £264.74. Funds raised contribute to overall running costs, buildings and outdoor improvements to the Village Hall.
- h) Other income to note is regular income from United Utilities for the use of Betley Village Hall land to access sewerage works. For the year ending 31 March 2025 total income of 4,724.00 was received.

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Statement of Assets & Liabilities at 31 March 2025

| | 2025 £ | 2024 £ |
|-----------------------------|------------------|------------------|
| Current Assets | | |
| Current Account | 15,384.91 | 13,654.17 |
| Business Reserve Account | 38,021.52 | 38,266.22 |
| Total Current Assets | 53,406.43 | 51,920.39 |
| Represented By: | | |
| Surplus/Deficit for year | 1,486.04 | (6,564.44) |
| Starting Balances | 51,920.39 | 58,484.83 |
| Year End Balances | 53,406.43 | 51,920.39 |
| Total Equity | 53,406.43 | 51,920.39 |

| Represented by Funds: | | |
|------------------------------|------------------|------------------|
| General | 15,384.91 | 13,654.17 |
| Reserve | 38,021.52 | 38,266.22 |
| Bowling Club | | |
| TOTAL FUNDS | 53,406.43 | 51,920.39 |

| | | |
|---------------------------------|------------------|------------------|
| Other Funds | | |
| Bowling Club -Account (30.9.24) | 5,280.26 | 10,050.05 |
| TOTAL FUNDS | 58,686.69 | 61,970.44 |

| Total Funds by Designation at 31 March 2025 | | | | |
|--|------------------|------------------|------------|------------------|
| | Unrestricted | Designated | Restricted | TOTAL |
| General Fund | 15,384.91 | | | 15,384.91 |
| Reserve Fund | | 38,021.52 | | 38,021.52 |
| Bowling Club 30.9.24 | | 5,280.26 | | 5,280.26 |
| TOTAL FUNDS | 15,384.91 | 43,301.78 | | 58,686.69 |

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Statement of Financial Activities at 31 March 2025

| | <u>2025</u> | <u>2024</u> |
|---|------------------|------------------|
| <u>Income and endowments</u> | | |
| Donations and legacies | | |
| Sundry donations and compensation | 147.00 | 319.48 |
| Grants received | 3,668.80 | 17,432.50 |
| Donations and legacies Total | 3,815.80 | 17,751.98 |
| Income from charitable activities | | |
| Lettings - Regular Groups | 15,601.38 | 12,436.14 |
| Lettings - Occasional | 5,099.50 | 4,866.88 |
| Lettings - Caravan Club | 1,905.00 | 2,365.00 |
| Lettings - Deposits rec'd | 2,550.00 | 2,032.00 |
| Miscellaneous income – Refund from Rentokil | 136.86 | 0.00 |
| Tennis Club Fees and Other Income | 1,089.00 | 1,264.50 |
| Bowling Club Fees and Other Income | 2,179.34 | 1,560.00 |
| Fund Raising Gross Income | 2,043.96 | 250.26 |
| Income from charitable activities Totals | 30,605.04 | 24,774.78 |
| Investments (Interest Accrued) | | |
| Investment Income from savings (reserves) ac | 521.30 | 507.37 |
| Investments Totals | 521.30 | 507.37 |
| Other income | | |
| Other income - United Utilities | 4,784.00 | 0.00 |
| Other income Totals | 4,784.00 | 0.00 |
| Income and endowments Grand Totals | 39,726.14 | 43,034.13 |

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| <u>EXPENDITURE (£)</u> | <u>2025</u> | <u>2024</u> |
|--|--------------------|--------------------|
| Expenditure on charitable activities | | |
| Hall running costs | 18,321.03 | 16,322.08 |
| Maintenance costs excluding Bowling Green | 3,470.31 | 3,713.52 |
| Maintenance costs - Bowling Green | 1,354.29 | 1,312.40 |
| Major improvements - Hall | 0 | 2,752.03 |
| Major improvements - Bowling Green | 0 | 17,888.80 |
| Subs, licences and professional fees | 617.20 | 1,248.84 |
| Safety expenses | 11,331.32 | 3,866.39 |
| Other expenses – Trustees & Sundry | 189.50 | 181.98 |
| Community events & FR expenses | 1,006.45 | 198.53 |
| Deposits returned | 1,950.00 | 2,114.00 |
| Expenditure on charitable activities Totals | 38,240.10 | 49,598.57 |
| Other expenditure | | |
| Other expenditure for contra | 0.00 | 0.00 |
| Other expenditure Totals | 0.00 | 0.00 |
| Expenditure Grand Totals | 38,240.10 | 49,598.57 |

| | | |
|--|------------------------|--------------------------|
| <u>Net Surplus/(Deficit) Income and Expenditure</u> | 1,486.04 | (6,564.44) |
| <i><u>Represented by movement in Funds</u></i> | | |
| <u>Opening Balances</u> | 51,920.39 | 58,484.83 |
| <u>Closing Balances</u> | 53,406.43 | 51,920.39 |
| <u>Net Surplus/(Deficit)</u> | <u>1,486.04</u> | <u>(6,564.44)</u> |

Betley & District Village Hall Committee
(Registered Charity No 510948)

Betley and District Village Hall
Bowling Club
Accounts For Year-Ending
30th September 2024

Stewart Pitt

Betley & District Village Hall Committee
(Registered Charity No 510948)

Receipts & Payments List by Cost Code

Betley and District Bowls Club

01-OCT-2023 - 30-SEP-2024

| | Amount | Amount | Amou |
|--|----------|-----------|----------------|
| <u>RECEIPTS</u> | | | |
| 4000 REVENUES | | 37.40 | |
| 4005 Bar Sales | 16.00 | | |
| 4010 Kitchen Sales | 6.00 | | |
| 4015 Clothing Sales | 5.00 | | |
| 4020 Equipment Sales | 10.40 | | |
| 4100 OTHER INCOME | | 2,231.16 | |
| 4101 Christmas Dinner Payments | 905.65 | | |
| 4125 Bank Interest | 110.01 | | |
| 4130 Donations Rec'd | 1,067.50 | | |
| 4140 Misc. Receipts | 148.00 | | |
| 4200 Match Income | | 1,356.50 | |
| 4201 VETS A | 240.00 | | |
| 4202 VETS B | 228.00 | | |
| 4203 Newcastle | 216.00 | | |
| 4204 Friendly Matches | 138.50 | | |
| 4205 Internal Club Matches | 30.00 | | |
| 4207 VETS A Prize income | 45.00 | | |
| 4209 VETS B Prize | 45.00 | | |
| 4210 Saturday Mixed League | 414.00 | | |
| 4300 FUNDRAISING INCOME | | 3,145.90 | |
| 4301 Lottery | 2,485.00 | | |
| 4302 Whist night net income | 130.90 | | |
| 4310 Raffle Ticket Sales | 530.00 | | |
| 5000 MEMBERSHIP/MATCH/EVENT FEE INCOME | | 1,679.00 | |
| 5005 Membership Fees | 1,675.00 | | |
| 5010 Match/Event Fees | 4.00 | | |
| <u>TOTAL RECEIPTS</u> | | | 8,449.9 |
| <u>PAYMENTS</u> | | | |
| 7000 CLUB GENERAL EXPENSES | | -1,692.52 | |
| 7001 Food Costs | -15.77 | | |
| 7002 Christmas Dinner Payment | -973.25 | | |
| 7004 Club Management Expenses | -60.00 | | |
| 7008 Payments to 3rd Parties | -624.50 | | |
| 7009 Purchase of Kit & Equipment | -19.00 | | |

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| | Amount | Amount | Amount |
|---|-----------|-----------|-------------------|
| 7100 SPORTS EXPENSES | | -537.50 | |
| 7101 Association Fees | -144.00 | | |
| 7103 Professional Fees | -158.00 | | |
| 7104 Competition Fees | -178.00 | | |
| 7106 Playing Equipment | -8.50 | | |
| 7107 Trophies/prizes | -39.00 | | |
| 7112 Fines | -10.00 | | |
| 7200 OVERHEADS | | -9,671.74 | |
| 7204 Printing & Stationary | -72.80 | | |
| 7205 Repair and Maintenance | -1,827.45 | | |
| 7217 Maintenance of Clubhouse | -31.00 | | |
| 7218 Maintenance of Green | -183.74 | | |
| 7221 Purchase of Equipment (not for resale) | -5,900.00 | | |
| 7224 Membership Fees to Village Hall | -1,640.00 | | |
| 7233 Cleaning | -16.75 | | |
| 7300 EVENT/FUNDRAISING EXPENSES | | -1,252.99 | |
| 7301 Lottery Prizes | -934.50 | | |
| 7302 Lottery Prize Yearly | -300.00 | | |
| 7303 Lottery Over payment refunds | -10.00 | | |
| 7340 Raffle Prizes | -8.49 | | |
| 7500 REIMBURSED EXPENSES | | -65.00 | |
| 7520 Various | -65.00 | | |
| <u>TOTAL PAYMENTS</u> | | | -13,219.75 |
| <u>SURPLUS/(DEFICIT) FOR PERIOD</u> | | | -4,769.79 |

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Betley Bowling Club: Accounts 2023 -2024

Narrative

Overview

In my first year as treasurer we have had a difficult financial year. As you will see from the Receipt and Payments Account Report, we started the year with £10,050 and, with significant expenditure on club improvements, which included the purchase of 2 mowers, overspend on the irrigation system and increased competition/association fees finished the year with a balance of £5,280.26.

During the year, we decided to closely manage our money to maximise the interest we could earn. As you will see from the Receipts and Payments Report, this has yielded £ 110.01.

We had a total membership of 49, 4 of which were non bowling social members and 9 new members.

Fund Raising

The Lottery continues to be a very successful fundraising activity, although not all members take part, and during the year we have an income of £2485 and we paid £1225 in prizes, leaving an excess of £1260 (this includes a prize of £25 not claimed from the August draw). There is an error of £9.50, which should have been a raffle prize and not a lottery prize due to an incorrect posting in the accounting software.

The raffle continues to make a welcome contribution to the funds with a net of £530 up from £476.01 last year so an 11% increase.

The whist night remains a popular activity and is essential in keeping members in contact during the closed period. This activity netted £130.90 and another increase from £94 last year, and there is scope to improve numbers during the closed period and into the next bowling year.

Another race night has taken place 12th October and the results from that will be in next years accounts.

Donations received this year from individuals and organisations amounted to £127.50. This sum includes £100 anonymous, £25 from Barclays bank and £2.50 from books.

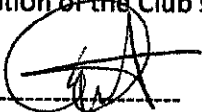
In Addition, we received a £940 sponsorship from Betley Bonfire.

Known Spend for Next Year

Other than the normal "run the club" expenditure, we need to replace a bench and purchase a leaf blower.

We also have an expected spend of circa £2K to cover servicing of the mowers and irrigation system.

I confirm that I have checked the above accounts and found them to be a true and accurate representation of the Club's financial affairs.



John Smart Director of Potteries Education Trust

Date 9 October 2024