

Claughton Memorial Village Hall

CLAUGHTON MEMORIAL VILLAGE HALL

STUBBINS LANE

CLAUGHTON-ON-BROCK

PRESTON PR3 0QH

CHARITY NUMBER: 514024

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31st December 2025 for

Claughton Memorial Village Hall



CLAUGHTON
MEMORIAL VILLAGE HALL

Cloughton Memorial Village Hall
Contents of the Financial Statements for the
Year Ended 31st December 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6-9
Detailed Statement of Financial Activities	10

Cloughton Memorial Village Hall

Reference and Administrative Details for the Year Ended 31st December 2025

TRUSTEES

Guy Champion
Rachel Gornall
Geoff Gornall
Evelyn Milner (Resigned 07/05/2025)
Roger Clark (Resigned 07/05/2025)
Angela Spar
Pam Heatley
Ella Spar
Miranda Radford (appointed 07/05/2025)
Paul Robinson (appointed 07/05/2025)

PRINCIPAL ADDRESS

Stubbins Lane
Cloughton-on-Brock
Preston
Lancashire
PR3 0QH

REGISTERED CHARITY NUMBER

514024

INDEPENDENT EXAMINER

Amanda Heywood,
Whinney Cottage
Whinneyfield Lane
Woodplumpton
PR4 0LL

Cloughton Memorial Village Hall

Report of the Trustees for the Year Ended 31st December 2025

The Committee have provided their report for the year ended 31st December 2025

OBJECTIVES AND ACTIVITIES

The object of the charity is to maintain the Memorial Hall for the use of the inhabitants of the Parish of Cloughton-on-Brock. The Management Committee aims to provide a good standard of hall facilities at an affordable cost, serving the community, without distinction of political, religious and other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the inhabitants of the parish.

The hall was hired out for functions throughout the year and several events were held for the benefit of the community and for other charitable purposes. The planned refurbishment of the heating systems, addition of Bluetooth speakers in the main hall and upgrade of the lighting in the kitchen were successfully completed.

In planning our activities for the year, we considered the Charity Commission's guidance on public benefit.

The charity uses a variety of contractors (e.g. for cleaning, painting, central heating boiler maintenance, etc.) and depends upon the continuing help of local volunteers. We have no employees. The charity achieved its objectives for the year.

FINANCIAL REVIEW

The net income for the year was £4085 (2024 - net expenditure £1,153) as shown by the receipts and payments account.

The charity venue is reasonably remote and relies on its income from fundraising events and lettings. This income cannot be guaranteed and therefore the charity retains a reserve of £18,000, equivalent to around 2 years of budgeted underlying annual expenditure. This covers any negative cash flow and emergencies (e.g. boiler/heating breakdown or damage to flooring/equipment). If accessed, efforts will be immediately put in place to restore the balance to the minimum amount.

The current reserves have been built up over recent years and after some exceptional income during the Covid pandemic. In 2023 we embarked on a programme of remediation work to ensure the facility is maintained in good condition for the benefit of all hall users and to meet the conditions of the Insurance Policy and Premises Licence. We continued the refurbishment programme in 2025 and were successful in receiving further external grants. Together with increased bookings due to the improvements in 2024, we increased our total reserves, whilst delivering the planned improvements to improve the hall facilities in line with our charitable objectives and activities. The effect of this in 2025 was to increase our Total reserves by £4,085. In 2026 we are continuing to seek further grant funding to extend this programme of remediation and refurbishment and to continue to improve the facilities and the energy efficiency of the building.

Total reserves at 31st December 2025 were £50,100

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The Deed of Trust is dated 31 January 1983.

Management committee

The Management Committee shall consist of:

- Three elected members (to be elected at each Annual General Meeting)
- Three representative members
- Not more than four co-opted members

The representative members shall be appointed by each of the following organisations:

- The Cloughton Catholic Association
- The Cloughton-on-Brock Women's Institute
- The Cloughton-on-Brock Badminton Club

The Management Committee are the charity trustees within the meaning of the Charities Act. The Parish Council of Cloughton-on-Brock are the Custodian Trustees of the charity. All members of the Committee retire from office at the Annual General Meeting and are eligible for re-election. Members are appointed at the Annual General Meeting for a one-year term.

Training and induction are provided for new trustees by means of meetings with the current trustees and provision of documentation in relation to responsibilities and procedures.

Approved by order of the board of trustees 22/03/2026 and signed on its behalf by:



Guy D D Campion – Trustee / Chair

Independent Examiner's Report to the Trustees of Claughton Memorial Village Hall

Independent examiner's report to the trustees of Claughton Memorial Village Hall

I report to the charity trustees on my examination of the accounts of Claughton Memorial Village Hall (the Trust) for the year ended 31st December 2025.

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 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Amanda Heywood

Date: 28/2/2026

Claughton Memorial Village Hall

Statement of Financial Activities for the Year Ended 31st December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME FROM					
Trading activities	2	27,780	-	27,780	87,512
Other trading activities	3	5,669	-	5,669	2,907
Investment income	4	199	-	199	398
Donations	5	310	-	310	-
Total		<u>33,959</u>	<u>-</u>	<u>33,959</u>	<u>90,818</u>
EXPENDITURE ON					
Charitable expenditure	6	29,874	0	29,874	91,971
NET INCOME/(EXPENDITURE)		<u>4,085</u>	<u>0</u>	<u>4,085</u>	<u>(1,153)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		45,781	234	46,015	47,168
TOTAL FUNDS CARRIED FORWARD		<u>49,866</u>	<u>234</u>	<u>50,100</u>	<u>46,015</u>

Claughton Memorial Village Hall

Balance Sheet 31st December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		49,866	234	50,100	46,015
CREDITORS					
Amounts falling due within one year	8	-	-	-	-
NET CURRENT ASSETS		49,866	234	50,100	46,015
TOTAL ASSETS LESS CURRENT LIABILITIES		49,866	234	50,100	46,015
NET ASSETS		49,866	234	50,100	46,015
FUNDS					
Unrestricted funds	9			49,866	45,781
Restricted funds	11			234	234
TOTAL FUNDS				50,100	46,015

The financial statements were approved by the Board of Trustees and authorised for issue on 22/03/2026 and were signed on its behalf by:



Guy D D Campion – Trustee / Chair

Cloughton Memorial Village Hall

Notes to the Financial Statements for the Year Ended 31st December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2. TRADING ACTIVITIES

INCOME	2025	2024
Trading activities	£	£
Hire charges	13,947	13,479
Solar power FIT	2,533	3,046
Grants	11,300	70,987
	<u>27,780</u>	<u>87,513</u>
	<u><u>27,780</u></u>	<u><u>87,513</u></u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Lancashire Environmental Fund	-	34,952
National Lottery	11,300	8,700
ACRE	-	4,885
Wyre Borough Council / UKSPF	-	22,450
	<u>11,300</u>	<u>70,987</u>
	<u><u>11,300</u></u>	<u><u>70,987</u></u>

Grant income has been received to fund the hall refurbishment.

Claughton Memorial Village Hall

Notes to the Financial Statements - continued for the Year Ended 31st December 2025

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	5,669	2,898
Sale of items	-	8
	<u>5,669</u>	<u>2,906</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	149	148
Goodwill payment from Banks	50	250
	<u>199</u>	<u>398</u>

5. DONATIONS

	2025	2024
	£	£
Cash Donations	310	0
	<u>310</u>	<u>0</u>

6. CHARITABLE EXPENDITURE

Direct charitable expenditure

	2025	2024
	£	£
Accountancy	-	432
Insurance	1,485	1,687
Utilities	2,400	2,911
Website & software costs	283	313
Sundries (See breakdown below)	635	270
Health, Safety & Regulatory	902	7,588
Maintenance of the hall (See breakdown below)	20,636	77,194
Licensing	130	187
Restricted Fund: MFB Memorial Fund	-	209
	<u>26,471</u>	<u>90,791</u>
Other trading activities		
Costs of Fundraising	<u>3,403</u>	<u>1,180</u>

Claughton Memorial Village Hall

Notes to the Financial Statements - continued for the Year Ended 31st December 2025

CHARITABLE EXPENDITURE continued

Sundries - breakdown	2025	2024
	£	£
Christmas tree, lights and decorations	73	55
Sundry expenses – primarily cleaning materials	562	213
Postage	-	2
	<u> </u>	<u> </u>
	635	270
	<u> </u>	<u> </u>

Maintenance of the hall - breakdown	2025	2024
	£	£
Cleaning	4,631	1,943
Hall refurbishment	14,185	74,583
Electrical repairs	-	84
Boiler servicing	156	90
Baby Changing unit	-	117
Tables / Trolley	869	0
Roof Repairs	288	0
Other repairs	507	377
	<u> </u>	<u> </u>
	20,636	77,194
	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ending 31st December 2025 nor for the year ended 31st December 2024.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other Creditors	-	-
	<u> </u>	<u> </u>

Claughton Memorial Village Hall

Notes to the Financial Statements - continued for the Year Ended 31st December 2025

9. MOVEMENT IN FUNDS

	At 01/01/25	Net Movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	45,781	4,085	49,866
Restricted funds			
MFB Memorial fund	234	-	234
TOTAL FUNDS	<u>46,015</u>	<u>4,085</u>	<u>50,100</u>
Net movement in funds, included in the above, are as follows:	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	33,959	29,874	4,085
Restricted funds			
MFB Memorial fund	-	-	-
TOTAL FUNDS	<u>33,959</u>	<u>29,874</u>	<u>4,085</u>

Comparatives for movement in funds (2024)

	At 01/01/24	Net Movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	46,725	(944)	45,781
Restricted funds			
MFB Memorial fund	443	(209)	234
TOTAL FUNDS	<u>47,168</u>	<u>(1,153)</u>	<u>46,015</u>
Net movement in funds, included in the above, are as follows:	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
General fund	90,818	(91,762)	(944)
TOTAL FUNDS	<u>-</u>	<u>(209)</u>	<u>(209)</u>
	<u>90,818</u>	<u>91,971</u>	<u>(1,153)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

11. RESTRICTED FUND

M Brockholes Memorial

In May 1998 money was raised from a bingo night, including donations for the Michael Brockholes Memorial Fund. The balance held on this fund in the bank account as at 31st December 2025 was £235. The memorial fund received no additional funds during the year (2024 - £235)

Claughton Memorial Village Hall

Notes to the Financial Statements - continued for the Year Ended 31st December 2025

	2025 £	2024 £
INCOME		
Trading activities		
Hire charges	13,947	13,479
Solar power FIT	2,533	3,046
Grants	11,300	70,987
	<u>27,780</u>	<u>87,512</u>
Other trading activities		
Fundraising events	5,669	2,898
Sale of items	-	8
	<u>5,669</u>	<u>2,907</u>
Investment income		
Deposit account interest	149	148
Goodwill payment from Bank	50	250
	<u>199</u>	<u>398</u>
Donations		
Cash donations	310	-
	<u>310</u>	<u>-</u>
Total incoming resources	<u>33,959</u>	<u>90,818</u>
EXPENDITURE		
Direct charitable expenditure		
Accountancy	-	432
Insurance	1,485	1,687
Utilities	2,400	2,911
Website & software costs	283	313
Sundries	635	270
Health, Safety & Regulatory	902	7,588
Maintenance of the hall	20,636	77,194
Licensing	130	187
Restricted Fund: MFB Memorial Fund	-	209
	<u>26,471</u>	<u>90,791</u>
Other trading activities		
Costs of Fundraising	3,403	1,180
	<u>3,403</u>	<u>1,180</u>
Total resources expended	<u>29,874</u>	<u>91,971</u>
Net (expenditure)/income	<u>4,085</u>	<u>(1,153)</u>

This page does not form part of the statutory financial statements