

REGISTERED CHARITY NUMBER: 515897

**TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
PILLING VILLAGE HALL**

**RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ**

PILLING VILLAGE HALL

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FOR THE YEAR ENDED 31 MARCH 2023**

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PILLING VILLAGE HALL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is:

"The provision and maintenance of a village hall for the use of the inhabitants of Pilling and the neighbourhood thereof ("the area of benefit") without distinction of political, religious or other opinions, including the 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 said inhabitants"

The trustees manage a village hall and 17.4 acre field as community assets which are accessible to the public. There is a bar, a cafe, car parking areas, football pitches, a changing room unit, play area for children, 1,200 metres of hard standing pathway servicing a trim trail with six fitness stations, a picnic area with tables and seating and open areas suitable for dog walking and other activities. This is in pursuance of the Charity Commission's guidance on public benefit.

PILLING VILLAGE HALL

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

It is with great sadness we report the passing of Eddie Moorat, a founder member of our committee and a driving force, for over 20 years, in planning and implementing the development of the new Village Hall for Pilling. Eddie worked tirelessly for the Hall and continued to attend Committee meetings for as long as his health would allow. We miss his enthusiasm and drive and it is a wonderful tribute to him that he played a such key role in leaving a legacy in the form of the new Pilling Village Hall which will benefit the community of Pilling for many years to come.

Pilling Village Hall was opened on June 5th 2021. Since opening, we continue to attract new volunteers to work both in the hall and in the grounds which are maintained to a high standard. As a result, the hall and fields have been booked extensively for a wide variety of sports and social activities. It is a popular venue for family celebrations including birthdays, christenings and wakes due to its excellent facilities both indoors and out.

We also have a Friday Night Social with activities including darts dominoes, bingo and live music.

The income derived from these activities, grants, Bar and Café has meant that investment in improving facilities has continued throughout the year, including stage and car park lighting, CCTV and improving kitchen equipment and fixtures. We have many regular customers and because of the demand for the use of the hall for functions we have been able to employ bar staff on a casual basis. We have also engaged a cleaner.

The Café which has a five-star hygiene rating is open 3 times per week and run by volunteers. It is a popular meeting place for locals and others from further afield. There is also a "Meet and Eat" luncheon club which attracts over 30 diners monthly.

Football continues to be well supported with 12 teams using our facilities for their home matches.

A Social Subcommittee plans a wide variety of activities to help with fundraising for the hall, other good causes and to provide the community with socialising opportunities. These include discos, fun days, live music nights, kids, café and Christmas craft fair which appeals to a wide variety of people. Of particular note this year were Charitable Donations following fundraising events made to Motor Neurone, £3,500 and The Ukraine Appeal, £1,400.

Theatre performances are now well-established run by Pilling Drama Group. There has also been a variety of music events organised by The Social Committee.

Our first full year of operation has been most successful with a vibrant social committee enthusiastically exploring exciting and innovative new ideas for events. Their efforts have been appreciated by residents who have responded, volunteered and supported each activity. Our aim to provide something for all, regardless of age or disability, has increased our client base and provided a financial boost to hall funds.

Plans for the future are being developed, to make continued improvements to our hall and community field site.

Paul McWhirter

Chairman

July 2023

PILLING VILLAGE HALL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The commentary below highlights the key financial transactions during the financial year. The comments differentiate the building project from ongoing core financial transactions.

Income and Endowments

1. Donations and legacies £11,845:
- General: £11,845
2. Grants £2,000:
- General: RV, E & H Moon £2,000
3. Hall hire, field hire and other events £24,459:
- General: Hall hire £19,383, events £1,126, Football pitch hire £3,950.
4. Bar and café income £82,335:
- General: Bar income £63,090, café income £19,245, meet & eat income £1,650.
5. Investment income: £192:
- General: Sundry income £33, deposit account interest £159.

Total incoming resources £120,831.

Expenditure

1. Charitable activities: £77,809.
- General: £76,483
- Pilling Community Hall Project: £151
- Exercise activity funding: £225
- Cleaners wage cost funding: £951
2. Depreciation: £34,143.
3. Governance costs: £556.

Total resources expended £112,508.

Total incoming resources exceeded resources expended by £8,323.

Balance Sheet

At the start of the 2022/2023 financial year, the total reserves of the charity amounted to £1,308,610.

With incoming resources exceeding expended resources by £8,323 the carried forward reserves amount to £1,316,933 made up of:

1. Fixed Assets: £1,318,929:
- Freehold property £1,242,203 after deducting cumulative depreciation of £26,997.
- Fixtures and fittings £14,108 additions and no disposals in year.
- Plant and machinery £343 after deducting cumulative depreciation of £9,868.
2. Current assets: £76,601:
- Stocks £3,350 of fun run medals £239, bar stock £3,009 and café stock £102.
- Debtors: Insurance £211, hall hire £180 and VAT debtor of £12,275
- Cumberland Building Society £10,557.
- NatWest Cheque Book Account £48,980.
- Square Holding Account £386.
- Petty cash £27.
- Café till float £98.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

- Bar till float £537.

Less

3. Creditors: £78,597:

- Accounts examination fee £550.
- Holiday pay creditor £14.
- Social security £233.
- Private loan £30,000.
- Pilling Parish Council loan £47,800.

The reserves are managed to fulfil the object of the Charity.

The trustees consider this to be a healthy financial position.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Charity was established by a scheme dated 9 August 1984 and is governed by a Trust Deed of that date registered with the Charity Commission.

The custodian trustees of Pilling Village Hall are Pilling Parish Council with Pilling Memorial Hall Management Committee being the managing trustees. This is in order to facilitate the holding of the title to the land used by Pilling Village Hall. Pilling Village Hall Management Committee is not deemed to be a legal person for the purposes of holding land and accordingly the legal title is vested in the Parish Council which is deemed to be a legal person.

Pilling Village Hall Management Committee consists of (as a maximum) twenty members represented by elected members and representative members as defined in governing Trust Deed.

Elected members can be appointed to fill casual vacancies but ordinarily will be appointed at the Annual General Meeting of the Charity.

The trustees are constantly seeking to appoint new members and to increase local participation and invite residents to assist the Charity to plan and manage developments on the land.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
515897

Principal address

Taylor's Lane
Pilling
Preston
Lancashire
PR3 6AB

Trustees

Mrs Katrina Mary Bell
Mr Benjamin Paul Bradshaw
Mr Paul McWhirter
Mr Edward Moorat (deceased 24/12/2022)
Mr John Savage
Mr Graham Curwen
Mrs Beryl Christine Richardson
Mr Michael O'Loughlin
Mr Michael Arkwright
Mrs Charlotte Whiteside
Mr Jason Worledge (appointed 6/9/2022)

PILLING VILLAGE HALL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Alan Meikle Bsc (Hons) FCA
RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ

The elected officials who served during the period are as stated below:

Mrs Eileen Bee - President
Mrs Jacqueline Gaunt - Vice President
Mr Paul McWhirter - Chairman
Mr Edward Moorat - General Secretary (deceased 24/12/2022)
Mrs Katrina Mary Bell - Minute Secretary
Mr Michael O'Loughlin - Treasurer

TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:



Mr Paul McWhirter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PILLING VILLAGE HALL**

Independent examiner's report to the trustees of Pilling Village Hall

I report to the charity trustees on my examination of the accounts of Pilling Village Hall (the Trust) for the year ended 31 March 2023.

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.

A. Meikle

Alan Meikle Bsc (Hons) FCA

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Lancashire
PR3 6SJ

11 July 2023

PILLING VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,845	-	13,845	32,378
Charitable activities					
Events and hall hire	4	22,809	-	22,809	19,101
Events bar		63,090	-	63,090	23,311
Cafe		19,245	-	19,245	8,416
Meet & Eat		1,650	-	1,650	-
Investment income	3	192	-	192	196
Total		<u>120,831</u>	<u>-</u>	<u>120,831</u>	<u>83,402</u>
EXPENDITURE ON					
Charitable activities					
Events and hall hire	5	66,495	1,327	67,822	36,394
Events bar		36,003	-	36,003	11,014
Cafe		8,289	-	8,289	2,230
Meet & Eat		394	-	394	-
Total		<u>111,181</u>	<u>1,327</u>	<u>112,508</u>	<u>49,638</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	9,650	(1,327)	8,323	33,764
		<u>9,133</u>	<u>(9,133)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>18,783</u>	<u>(10,460)</u>	<u>8,323</u>	<u>33,764</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		798,151	510,459	1,308,610	1,274,846
TOTAL FUNDS CARRIED FORWARD		<u><u>816,934</u></u>	<u><u>499,999</u></u>	<u><u>1,316,933</u></u>	<u><u>1,308,610</u></u>

The notes form part of these financial statements

PILLING VILLAGE HALL

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	1,318,929	1,342,421
CURRENT ASSETS			
Stocks	10	3,350	2,288
Debtors	11	12,666	195
Cash at bank and in hand		60,585	55,682
		<hr/>	<hr/>
		76,601	58,165
CREDITORS			
Amounts falling due within one year	12	(78,597)	(91,976)
		<hr/>	<hr/>
NET CURRENT ASSETS		(1,996)	(33,811)
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,316,933	1,308,610
		<hr/>	<hr/>
NET ASSETS		1,316,933	1,308,610
		<hr/>	<hr/>
FUNDS	15		
Unrestricted funds		816,934	798,151
Restricted funds		499,999	510,459
		<hr/>	<hr/>
TOTAL FUNDS		1,316,933	1,308,610
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:



Mr Paul McWhirter - Trustee

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 cost 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.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- Not depreciated
Freehold building	- Straight line over 50 years
Building fixtures and fittings	- Straight line over 15 years
Plant and machinery	- Straight line over 6 years
Fixtures and Fittings	- Straight line between 10 and 30 years

STOCKS

Stocks and work in progress are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated completion or selling costs likely to be incurred on the sale.

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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	11,845	3,962
Gift aid	-	926
Grants	2,000	27,490
	13,845	32,378
	13,845	32,378

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

	2023	2022
	£	£
Postcode Neighbourhood Lottery	-	7,190
Big Lottery - Awards for All	-	10,000
Prince's Countryside Fund	-	8,700
The Moon Trust	2,000	-
Other grants	-	1,600
	2,000	27,490
	2,000	27,490

3. INVESTMENT INCOME

	2023	2022
	£	£
Sundry income	33	195
Deposit account interest	159	1
	192	196
	192	196

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Hall hire and events	Events and hall hire	17,733	15,623
Field hire	Events and hall hire	3,950	2,600
Other events	Events and hall hire	1,126	878
Bar income	Events bar	63,090	23,311
Café income	Cafe	19,245	8,416
Hall hire and events	Meet & Eat	1,650	-
		106,794	50,828
		106,794	50,828

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Events and hall hire	32,603	35,219	67,822
Events bar	35,378	625	36,003
Cafe	8,116	173	8,289
Meet & Eat	394	-	394
	<u>76,491</u>	<u>36,017</u>	<u>112,508</u>

6. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Events and hall hire	520	-	34,143	556	35,219
Events bar	-	625	-	-	625
Cafe	20	153	-	-	173
	<u>540</u>	<u>778</u>	<u>34,143</u>	<u>556</u>	<u>36,017</u>

Support costs, included in the above, are as follows:

				2023	2022
	Events and hall hire £	Events bar £	Cafe £	Total activities £	Total activities £
Telephone	234	-	-	234	162
Postage and stationery	213	-	-	213	57
Advertising	-	-	20	20	139
Sundries	73	-	-	73	154
Card charges	-	625	153	778	248
Depreciation of tangible fixed assets	34,143	-	-	34,143	15,654
Independent examination	556	-	-	556	474
Legal fees	-	-	-	-	235
Loss on sale of tangible fixed assets	-	-	-	-	110
	<u>35,219</u>	<u>625</u>	<u>173</u>	<u>36,017</u>	<u>17,233</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefit from the charity.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	8,197	1,695
	<u>8,197</u>	<u>1,695</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Bar staff	2	2
Cafe staff	1	1
Cleaning staff	1	1
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	1,273,069	9,800	130,702	1,413,571
Additions	(3,869)	411	14,108	10,650
At 31 March 2023	<u>1,269,200</u>	<u>10,211</u>	<u>144,810</u>	<u>1,424,221</u>
DEPRECIATION				
At 1 April 2022	6,694	9,717	54,739	71,150
Charge for year	20,303	151	13,688	34,142
At 31 March 2023	<u>26,997</u>	<u>9,868</u>	<u>68,427</u>	<u>105,292</u>
NET BOOK VALUE				
At 31 March 2023	<u>1,242,203</u>	<u>343</u>	<u>76,383</u>	<u>1,318,929</u>
At 31 March 2022	<u>1,266,375</u>	<u>83</u>	<u>75,963</u>	<u>1,342,421</u>

10. STOCKS

	2023	2022
	£	£
Fun run medals	239	239
Bar stock	3,009	1,959
Café stock	102	90
	<u>3,350</u>	<u>2,288</u>

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	180	22
VAT	12,275	-
Prepayments and accrued income	211	173
	<u>12,666</u>	<u>195</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other loans (see note 13)	77,800	79,000
Trade creditors	14	-
Other creditors	-	12,414
Social security and other taxes	233	88
Accruals	550	474
	<u>78,597</u>	<u>91,976</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Pilling Parish Council loan	47,800	49,000
Other loans	30,000	30,000
	<u>77,800</u>	<u>79,000</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	818,930	499,999	1,318,929	1,342,421
Current assets	76,601	-	76,601	58,165
Current liabilities	(78,597)	-	(78,597)	(91,976)
	<u>816,934</u>	<u>499,999</u>	<u>1,316,933</u>	<u>1,308,610</u>

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS

	At 1/4/22	Net	Transfers	At
	£	movement	between	31/3/23
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	796,651	9,650	9,133	815,434
Recreational Facilities	1,500	-	-	1,500
	<u>798,151</u>	<u>9,650</u>	<u>9,133</u>	<u>816,934</u>
Restricted funds				
Pilling Community Hall Project	7,200	(151)	(7,049)	-
Field Amenity Improvement Fund	793	-	(793)	-
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	1,516	(225)	(1,291)	-
Cleaners' Wage Cost Fund	951	(951)	-	-
	<u>510,459</u>	<u>(1,327)</u>	<u>(9,133)</u>	<u>499,999</u>
TOTAL FUNDS	<u><u>1,308,610</u></u>	<u><u>8,323</u></u>	<u><u>-</u></u>	<u><u>1,316,933</u></u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	120,831	(111,181)	9,650
Restricted funds			
Pilling Community Hall Project	-	(151)	(151)
Exercise Activity Fund	-	(225)	(225)
Cleaners' Wage Cost Fund	-	(951)	(951)
	<u>-</u>	<u>(1,327)</u>	<u>(1,327)</u>
TOTAL FUNDS	<u><u>120,831</u></u>	<u><u>(112,508)</u></u>	<u><u>8,323</u></u>

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	772,554	17,869	6,228	796,651
Pilling Community Hall Project	-	1,360	(1,360)	-
Recreational Facilities	1,500	-	-	1,500
	<u>774,054</u>	<u>19,229</u>	<u>4,868</u>	<u>798,151</u>
Restricted funds				
Pilling Community Hall Project	-	7,200	-	7,200
Field Amenity Improvement Fund	793	-	-	793
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	-	6,384	(4,868)	1,516
Cleaners' Wage Cost Fund	-	951	-	951
	<u>500,792</u>	<u>14,535</u>	<u>(4,868)</u>	<u>510,459</u>
TOTAL FUNDS	<u>1,274,846</u>	<u>33,764</u>	<u>-</u>	<u>1,308,610</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,152	(48,283)	17,869
Pilling Community Hall Project	1,360	-	1,360
	<u>67,512</u>	<u>(48,283)</u>	<u>19,229</u>
Restricted funds			
Pilling Community Hall Project	7,200	-	7,200
Exercise Activity Fund	7,190	(806)	6,384
Cleaners' Wage Cost Fund	1,500	(549)	951
	<u>15,890</u>	<u>(1,355)</u>	<u>14,535</u>
TOTAL FUNDS	<u>83,402</u>	<u>(49,638)</u>	<u>33,764</u>

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	772,554	27,519	15,361	815,434
Pilling Community Hall Project	-	1,360	(1,360)	-
Recreational Facilities	1,500	-	-	1,500
	<u>774,054</u>	<u>28,879</u>	<u>14,001</u>	<u>816,934</u>
Restricted funds				
Pilling Community Hall Project	-	7,049	(7,049)	-
Field Amenity Improvement Fund	793	-	(793)	-
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	-	6,159	(6,159)	-
	<u>500,792</u>	<u>13,208</u>	<u>(14,001)</u>	<u>499,999</u>
TOTAL FUNDS	<u>1,274,846</u>	<u>42,087</u>	<u>-</u>	<u>1,316,933</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,983	(159,464)	27,519
Pilling Community Hall Project	1,360	-	1,360
	<u>188,343</u>	<u>(159,464)</u>	<u>28,879</u>
Restricted funds			
Pilling Community Hall Project	7,200	(151)	7,049
Exercise Activity Fund	7,190	(1,031)	6,159
Cleaners' Wage Cost Fund	1,500	(1,500)	-
	<u>15,890</u>	<u>(2,682)</u>	<u>13,208</u>
TOTAL FUNDS	<u>204,233</u>	<u>(162,146)</u>	<u>42,087</u>

Restricted Income Funds

Pilling Community Hall Project

The Pilling Community Hall Project is to build a new village hall which will be a flexible space delivering a range of activities and services. A grant of £7,200 from Prince's Countryside Fund in the year is to enhance the Village Hall for it's users with small capital purchases and groundwork improvements.

Big Lottery Fund Grant

The Big Lottery Fund have provided grants of £499,999 which have been recognised as income in the accounts to fund the construction of the Pilling Community Hall. This amount has been put into a restricted fund as it may be repayable to the Big Lottery Fund during the Asset Liability Period of 20 years from when the hall is brought into use, where grant conditions are not met.

The grant funding has been secured by a legal charge over the freehold property of the charity.

PILLING VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Field Amenity Improvement Fund

The Field Amenity Improvement Fund is to improve the facilities on the playing fields.

Exercise Activity Fund

A grant received of £7,190 from The Postcode Lottery is for covering hire costs and exercise equipment for users of the Village Hall.

Cleaners' Wage Cost Fund

A grant received of £1,500 from Prince's Countryside Fund is being utilised by covering the wage costs of cleaning the Village Hall.

Unrestricted Income Funds

Designated Pilling Community Hall Fund

The designated Pilling Community Hall Fund represents funds that the trustees have put aside from general funds to aid the Pilling Community Hall Project.

Designated Recreational Facilities Fund

A donation from Daniel Thwaites has been set aside for expenditure on recreational facilities.

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

PILLING VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,845	3,962
Gift aid	-	926
Grants	2,000	27,490
	13,845	32,378
Investment income		
Sundry income	33	195
Deposit account interest	159	1
	192	196
Charitable activities		
Hall hire and events	19,383	15,623
Field hire	3,950	2,600
Bar income	63,090	23,311
Café income	19,245	8,416
Other events	1,126	878
	106,794	50,828
Total Incoming resources	120,831	83,402
EXPENDITURE		
Charitable activities		
Wages	8,197	1,695
Rates and water	1,553	887
Insurance	1,652	1,333
Light and heat	6,813	5,136
Event overheads	4,199	5,601
Advertising	55	482
General running costs	1,058	-
Repair and maintenance	6,455	4,730
Bar opening stock	1,959	-
Bar stock	31,080	11,756
Bar closing stock	(3,009)	(1,959)
Café opening stock	90	-
Café stock	8,209	1,933
Café closing stock	(102)	(90)
Cleaning	1,784	417
Subscriptions	453	484
Computer costs	273	-
Coffee machine rent	655	-
Donations	5,117	-
	76,491	32,405

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PILLING VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
Support costs		
Management		
Telephone	234	162
Postage and stationery	213	57
Advertising	20	139
Sundries	73	154
	<u>540</u>	<u>512</u>
Finance		
Card charges	778	248
Other		
Freehold property depreciation	20,303	1,919
Plant and machinery depreciation	152	1,633
Fixtures and fittings depreciation	13,688	12,102
	<u>34,143</u>	<u>15,654</u>
Governance costs		
Independent examination	556	474
Legal fees	-	235
Loss on sale of tangible fixed assets	-	110
	<u>556</u>	<u>819</u>
Total resources expended	<u>112,508</u>	<u>49,638</u>
Net income	<u>8,323</u>	<u>33,764</u>

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