

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Lawton Memorial Hall Trust**

Marshall Accountancy Ltd
St Mary's House
Crewe Road
Alsager
Stoke-On-Trent
ST7 2EW

Lawton Memorial Hall Trust

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for the Year Ended 31 March 2023**

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Lawton Memorial Hall Trust

**Chairperson's Report
for the Year Ended 31 March 2023**

The past year has been a year of change for Lawton Memorial Hall.

Due to difficulties in establishing and maintaining a requisite number of Trustees, the former Trustees made a request to the Parish Council to take on the role of Sole Trustee.

The previous chairman of the Trustees, Victoria Shaw, took advice from the Charity Commission and arranged for the requisite changes to the constitution to be made.

The remaining individual Trustees stood down at a Trustee meeting in January 2023 and the Parish Council were named as the Sole Trustee.

The Parish Council are proud and honoured to hold this role and will endeavour to manage and protect the facility for the benefit of Church Lawton residents and those that live in surrounding areas.

The Parish Council would like to thank the hard work of the previous chairman, Victoria Shaw, and all other Trustees and volunteers who have worked so hard over the years.

Due to their efforts, we have taken over a vibrant community hub with a healthy reserve.

Lawton Memorial Hall Trust

**Report of the Trustees
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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

520034

Principal address

Liverpool Road West
Church Lawton
Stoke on Trent
ST7 3DA

Trustees

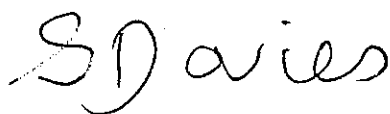
Church Lawton Parish Council (appointed 25/1/2023)

All existing trustees as at 24/1/2023 resigned with effect from 24/1/2023 and Church Lawton Parish Council was appointed as the sole trustee with effect from 25/1/2023.

Independent Examiner

Emma Marshall-Birks
Marshall Accountancy Ltd
St Mary's House
Crewe Road
Alsager
Stoke-On-Trent
ST7 2EW

Approved by order of the board of trustees on 11 April 2024 and signed on its behalf by:



Church Lawton Parish Council - Trustee

**Independent Examiner's Report to the Trustees of
Lawton Memorial Hall Trust**

Independent examiner's report to the trustees of Lawton Memorial Hall Trust

I report to the charity trustees on my examination of the accounts of Lawton Memorial Hall Trust (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.

Emma Marshall-Birks
The Institute of Chartered Accountants in England and Wales

Marshall Accountancy Ltd
St Mary's House
Crewe Road
Alsager
Stoke-On-Trent
ST7 2EW

11 April 2024

Lawton Memorial Hall Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		235	-	235	565
Charitable activities					
General		-	-	-	12,293
Other trading activities	2	36,916	-	36,916	18,534
Investment income	3	68	-	68	2
Other income		-	-	-	7,448
Total		<u>37,219</u>	<u>-</u>	<u>37,219</u>	<u>38,842</u>
EXPENDITURE ON					
Raising funds		14,831	-	14,831	13,609
Charitable activities					
General		21,850	-	21,850	15,002
Total		<u>36,681</u>	<u>-</u>	<u>36,681</u>	<u>28,611</u>
NET INCOME		538	-	538	10,231
RECONCILIATION OF FUNDS					
Total funds brought forward		50,931	-	50,931	40,700
TOTAL FUNDS CARRIED FORWARD		<u><u>51,469</u></u>	<u><u>-</u></u>	<u><u>51,469</u></u>	<u><u>50,931</u></u>

The notes form part of these financial statements

Lawton Memorial Hall Trust

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	11,436	-	11,436	-
CURRENT ASSETS					
Debtors	7	3,136	-	3,136	-
Cash at bank		40,068	-	40,068	51,831
		<u>43,204</u>	<u>-</u>	<u>43,204</u>	<u>51,831</u>
CREDITORS					
Amounts falling due within one year	8	(3,171)	-	(3,171)	(900)
		<u>40,033</u>	<u>-</u>	<u>40,033</u>	<u>50,931</u>
NET CURRENT ASSETS					
		<u>51,469</u>	<u>-</u>	<u>51,469</u>	<u>50,931</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>51,469</u>	<u>-</u>	<u>51,469</u>	<u>50,931</u>
NET ASSETS					
		<u>51,469</u>	<u>-</u>	<u>51,469</u>	<u>50,931</u>
FUNDS					
Unrestricted funds	9			51,469	50,931
TOTAL FUNDS					
				<u>51,469</u>	<u>50,931</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2024 and were signed on its behalf by:

S J Davies

Church Lawton Parish Council - Trustee

Lawton Memorial Hall Trust

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.

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.

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

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	7,000	705
Admissions	29,916	17,829
	<u>36,916</u>	<u>18,534</u>

Lawton Memorial Hall Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	68	2
	<u>68</u>	<u>2</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	565	-	565
Charitable activities			
General	12,293	-	12,293
Other trading activities	18,534	-	18,534
Investment income	2	-	2
Other income	7,448	-	7,448
Total	<u>38,842</u>	<u>-</u>	<u>38,842</u>
EXPENDITURE ON			
Raising funds	13,609	-	13,609
Charitable activities			
General	15,002	-	15,002
Total	<u>28,611</u>	<u>-</u>	<u>28,611</u>
NET INCOME	10,231	-	10,231
RECONCILIATION OF FUNDS			
Total funds brought forward	40,700	-	40,700
TOTAL FUNDS CARRIED FORWARD	<u>50,931</u>	<u>-</u>	<u>50,931</u>

Lawton Memorial Hall Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
Additions	10,947	489	11,436
NET BOOK VALUE			
At 31 March 2023	10,947	489	11,436
At 31 March 2022	-	-	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	3,136	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1	-
Other creditors	3,170	900
	3,171	900

9. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	50,931	538	51,469
TOTAL FUNDS	50,931	538	51,469

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,219	(36,681)	538
TOTAL FUNDS	37,219	(36,681)	538

Lawton Memorial Hall Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	40,700	10,231	50,931
TOTAL FUNDS	<u>40,700</u>	<u>10,231</u>	<u>50,931</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,842	(28,611)	10,231
TOTAL FUNDS	<u>38,842</u>	<u>(28,611)</u>	<u>10,231</u>

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	40,700	10,769	51,469
TOTAL FUNDS	<u>40,700</u>	<u>10,769</u>	<u>51,469</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	76,061	(65,292)	10,769
TOTAL FUNDS	<u>76,061</u>	<u>(65,292)</u>	<u>10,769</u>

Lawton Memorial Hall Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. RELATED PARTY DISCLOSURES

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

Lawton Memorial Hall Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

2023
£

2022
£

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	(2)	-
Donations	237	565
	<hr/>	<hr/>
	235	565

Other trading activities

Fundraising events	7,000	705
Admissions	29,916	17,829
	<hr/>	<hr/>
	36,916	18,534

Investment income

Interest receivable - trading	68	2
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Charitable activities

Grants	-	12,293
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Other income

Insurance claim	-	7,448
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Total incoming resources

	<hr/>	<hr/>
	37,219	38,842

EXPENDITURE

Raising donations and legacies

Rates and water	646	-
Insurance	911	2,468
Light and heat	7,016	6,544
Security & caretaking	1,600	1,444
	<hr/>	<hr/>
	10,173	10,456

Other trading activities

Purchases	3,090	2,581
Licensing	1,568	572
	<hr/>	<hr/>
	4,658	3,153

Charitable activities

Supplies	-	21
Telephone	775	718
Equipment, fixtures & fittings	-	1,715
Advertising	212	25
Cleaning	5,238	2,294
	<hr/>	<hr/>
	6,225	4,773

This page does not form part of the statutory financial statements

Lawton Memorial Hall Trust
Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023	2022
	£	£
Support costs		
Management		
Subscriptions	307	805
Postage and stationery	281	124
Sundries	662	389
	<u>1,250</u>	<u>1,318</u>
Finance		
Accountancy	1,645	-
Other business services	-	140
	<u>1,645</u>	<u>140</u>
Information technology		
Computer costs	1,020	70
Repairs and renewals	-	7,530
	<u>1,020</u>	<u>7,600</u>
Human resources		
Admin staff & general	3,308	271
Software licences	8,402	-
	<u>11,710</u>	<u>271</u>
Governance costs		
Accountancy and legal fees	-	900
	<u>-</u>	<u>900</u>
Total resources expended	<u>36,681</u>	<u>28,611</u>
Net income	<u>538</u>	<u>10,231</u>

This page does not form part of the statutory financial statements