

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
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 2024**

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Lawton Memorial Hall Trust

Chairperson's Report for the Year Ended 31 March 2024

In 2022 it started to become apparent that the Trust was unable to secure the number of Trustees that it needed to continue to operate as a Charity and so Church Lawton Parish Council was approached and asked to take over as sole Trustee. This was discussed and worked through and ultimately the council took over as sole Trustee from January 2023 and, also around that time, the existing Management or Operating Committee who weren't members of the Council fell away.

I think it's fair to say that it has been, and still is, a learning exercise for the members of the Trust. The hall is wonderful and in very good condition but also takes a considerable amount of time, effort and money to maintain and to keep it open and running to support all the bookings. Financially the hall is healthy, it now has the sole Trustee in place and is used regularly by the community but would certainly benefit from more volunteers helping out, as well as some more fund-raising events.

Since the council took over as Trustee, we have celebrated 70 years of the hall in October 2023, and I feel the hall is in a very healthy position for a prolonged future.

I would like to thank the members of the Trust who have continued to support the hall and to help ensure everything is in place that is needed. I'd also like to thank the Operational Committee members, although they have been somewhat low on numbers and that's certainly one of the things that we now want to address.

Lawton Memorial Hall Trust

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 28 January 2025 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 2024.

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

28 January 2025

Lawton Memorial Hall Trust

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		37	-	37	235
Other trading activities	2	32,825	-	32,825	36,916
Investment income	3	227	-	227	68
Total		<u>33,089</u>	<u>-</u>	<u>33,089</u>	<u>37,219</u>
 EXPENDITURE ON					
Raising funds		14,180	-	14,180	14,831
Charitable activities					
General		14,210	-	14,210	21,850
Other		1,805	-	1,805	-
Total		<u>30,195</u>	<u>-</u>	<u>30,195</u>	<u>36,681</u>
 NET INCOME		 2,894	 -	 2,894	 538
 RECONCILIATION OF FUNDS					
Total funds brought forward		51,469	-	51,469	50,931
 TOTAL FUNDS CARRIED FORWARD		 <u>54,363</u>	 <u>-</u>	 <u>54,363</u>	 <u>51,469</u>

The notes form part of these financial statements

Lawton Memorial Hall Trust

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	9,631	-	9,631	11,436
CURRENT ASSETS					
Debtors	7	4,998	-	4,998	3,136
Cash at bank		42,991	-	42,991	40,068
		<u>47,989</u>	-	<u>47,989</u>	<u>43,204</u>
CREDITORS					
Amounts falling due within one year	8	(3,257)	-	(3,257)	(3,171)
NET CURRENT ASSETS					
		<u>44,732</u>	-	<u>44,732</u>	<u>40,033</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		54,363	-	54,363	51,469
NET ASSETS					
		<u>54,363</u>	-	<u>54,363</u>	<u>51,469</u>
FUNDS					
Unrestricted funds	9			<u>54,363</u>	<u>51,469</u>
TOTAL FUNDS					
				<u>54,363</u>	<u>51,469</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:

Church Lawton Parish Council - Trustee

Lawton Memorial Hall Trust

Notes to the Financial Statements for the Year Ended 31 March 2024

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

	2024	2023
	£	£
Fundraising events	2,907	7,000
Admissions	29,918	29,916
	<u>32,825</u>	<u>36,916</u>

Lawton Memorial Hall Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	227	68
	<u>227</u>	<u>68</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	235	-	235
Other trading activities	36,916	-	36,916
Investment income	68	-	68
	<u>37,219</u>	<u>-</u>	<u>37,219</u>
Total	<u>37,219</u>	<u>-</u>	<u>37,219</u>
 EXPENDITURE ON			
Raising funds	14,831	-	14,831
 Charitable activities			
General	21,850	-	21,850
	<u>36,681</u>	<u>-</u>	<u>36,681</u>
Total	<u>36,681</u>	<u>-</u>	<u>36,681</u>
 NET INCOME	 538	 -	 538
 RECONCILIATION OF FUNDS			
Total funds brought forward	50,931	-	50,931
	<u>51,469</u>	<u>-</u>	<u>51,469</u>
TOTAL FUNDS CARRIED FORWARD	<u>51,469</u>	<u>-</u>	<u>51,469</u>

Lawton Memorial Hall Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	10,947	489	11,436
DEPRECIATION			
Charge for year	1,642	163	1,805
NET BOOK VALUE			
At 31 March 2024	9,305	326	9,631
At 31 March 2023	10,947	489	11,436

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	4,998	3,136

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	810	1
Taxation and social security	122	-
Other creditors	2,325	3,170
	3,257	3,171

9. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	51,469	2,894	54,363
TOTAL FUNDS	51,469	2,894	54,363

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,089	(30,195)	2,894
TOTAL FUNDS	33,089	(30,195)	2,894

Lawton Memorial Hall Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

Comparatives for 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	<u>50,931</u>	<u>538</u>	<u>51,469</u>

Comparative 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	<u>37,219</u>	<u>(36,681)</u>	<u>538</u>

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

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	50,931	3,432	54,363
TOTAL FUNDS	<u>50,931</u>	<u>3,432</u>	<u>54,363</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	70,308	(66,876)	3,432
TOTAL FUNDS	<u>70,308</u>	<u>(66,876)</u>	<u>3,432</u>

Lawton Memorial Hall Trust

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Lawton Memorial Hall Trust

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(2)	(2)
Donations	39	237
	37	235
Other trading activities		
Fundraising events	2,907	7,000
Admissions	29,918	29,916
	32,825	36,916
Investment income		
Interest receivable - trading	227	68
	33,089	37,219
EXPENDITURE		
Raising donations and legacies		
Rates and water	228	646
Insurance	2,764	911
Light and heat	6,613	7,016
Security & caretaking	1,238	1,600
	10,843	10,173
Other trading activities		
Purchases	765	3,090
Licensing	2,572	1,568
	3,337	4,658
Charitable activities		
Telephone	849	775
Advertising	278	212
Cleaning	4,770	5,238
	5,897	6,225
Other		
Fixtures and fittings	1,642	-
Computer equipment	163	-
	1,805	-
Support costs		
Management		
Subscriptions	50	307
Carried forward	50	307

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 2024**

	2024	2023
	£	£
Management		
Brought forward	50	307
Postage and stationery	-	281
Sundries	-	662
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
	50	1,250
 Finance		
Accountancy	918	1,645
Bank charges	29	-
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	947	1,645
 Information technology		
Computer costs	808	1,020
 Human resources		
Admin staff & general	3,156	3,308
Software licences	3,233	8,402
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	6,389	11,710
 Governance costs		
Accountancy and legal fees	119	-
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Total resources expended	30,195	36,681
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
Net income	<u>2,894</u>	<u>538</u>

This page does not form part of the statutory financial statements