

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
COCKERHAM PARISH HALL**

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

COCKERHAM PARISH HALL

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FOR THE YEAR ENDED 31 MARCH 2024**

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COCKERHAM PARISH HALL
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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity is:

To manage and maintain the use of the Parish Hall for the benefit of the village and surrounding area.

Significant activities

The provision of first class hall facilities to voluntary and other organisations serving the community.

ACHIEVEMENT AND PERFORMANCE

The charity has continued to maintain the hall for the benefit of the inhabitants of the village and surrounding area.

COCKERHAM PARISH HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

The commentary below highlights the key transactions during the financial year:

Income and Endowments

1. Hall hire, field hire and other events - £11,662
2. Bar income - £62,515
3. Recreation Scheme income - £5,040

Total incoming resources £79,217

Expenditure

1. Charitable activities - £57,284
2. Support costs - £1,980
3. Governance costs - £795

Total resources expended £60,059

Total incoming resources exceeded resources expended by £19,198

Balance Sheet

At the start of the 2023/24 financial year, the total reserves of the charity amounted to £74,828.

With resources expended exceeding incoming resources the carried forward reserves amount to £94,026 made up of:

1. Fixed Assets - £5,093
 - Plant and machinery £1,856 after deducting £278 of accumulated depreciation
 - Fixtures and fittings £3,237 after deducting £834 of accumulated depreciation
2. Current assets - £90,242
 - Bar stock of £3,000
 - Bank & cash accounts of £86,742
 - Prepayments £500

Less

3. Creditors £1,309
 - Accountancy fees outstanding £1,260
 - Water rates £49

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.

COCKERHAM PARISH HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Charity was established by a scheme dated 19 November 1963 and is governed by a Trust Deed of that date registered with the Charity Commission.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

521076

Principal address

14 Main Street
Cockerham
Lancaster
Lancashire
LA2 0EF

Trustees

Mr D Lambert
Mr W Jacques
Mr D Woodhead
Mr A Bellis
Ms D Brindley
Mr S Holden
Ms H Yates

Independent Examiner

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

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

.....
Mr D Lambert - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COCKERHAM PARISH HALL**

Independent examiner's report to the trustees of Cockerham Parish Hall

I report to the charity trustees on my examination of the accounts of Cockerham Parish Hall (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.

Sarah Flynn FCA

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

Date:

COCKERHAM PARISH HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Hall hire & bar		74,177	33,141
Recreation Scheme		5,040	4,820
Investment income	2	40	-
Total		<u>79,257</u>	<u>37,961</u>
 EXPENDITURE ON			
Charitable activities			
Hall hire & bar		57,495	49,418
Recreation Scheme		2,564	6,657
Total		<u>60,059</u>	<u>56,075</u>
 NET INCOME/(EXPENDITURE)		19,198	(18,114)
 RECONCILIATION OF FUNDS			
Total funds brought forward		74,828	92,942
 TOTAL FUNDS CARRIED FORWARD		<u><u>94,026</u></u>	<u><u>74,828</u></u>

The notes form part of these financial statements

COCKERHAM PARISH HALL

**BALANCE SHEET
31 MARCH 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	5	5,093	2,536
CURRENT ASSETS			
Stocks	6	3,000	2,590
Debtors	7	500	-
Cash at bank and in hand		86,742	70,311
		<hr/>	<hr/>
		90,242	72,901
CREDITORS			
Amounts falling due within one year	8	(1,309)	(609)
		<hr/>	<hr/>
NET CURRENT ASSETS		88,933	72,292
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		94,026	74,828
		<hr/>	<hr/>
NET ASSETS		94,026	74,828
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		94,026	74,828
		<hr/>	<hr/>
TOTAL FUNDS		94,026	74,828
		<hr/>	<hr/>

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

.....
Mr D Lambert - Trustee

COCKERHAM PARISH HALL

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.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

COCKERHAM PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable - trading	40	-
	<u>40</u>	<u>-</u>

3. 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.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Hall hire & bar	33,141
Recreation Scheme	4,820
Total	<u>37,961</u>
EXPENDITURE ON	
Charitable activities	
Hall hire & bar	49,418
Recreation Scheme	6,657
Total	<u>56,075</u>
NET INCOME/(EXPENDITURE)	(18,114)
RECONCILIATION OF FUNDS	
Total funds brought forward	92,942
TOTAL FUNDS CARRIED FORWARD	<u><u>74,828</u></u>

COCKERHAM PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023	580	2,404	2,984
Additions	1,554	1,667	3,221
	<u>2,134</u>	<u>4,071</u>	<u>6,205</u>
DEPRECIATION			
At 1 April 2023	87	361	448
Charge for year	191	473	664
	<u>278</u>	<u>834</u>	<u>1,112</u>
NET BOOK VALUE			
At 31 March 2024	<u>1,856</u>	<u>3,237</u>	<u>5,093</u>
At 31 March 2023	<u>493</u>	<u>2,043</u>	<u>2,536</u>

6. STOCKS

	2024 £	2023 £
Stocks	<u>3,000</u>	<u>2,590</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	<u>500</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>1,309</u>	<u>609</u>

9. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	74,828	19,198	94,026
	<u>74,828</u>	<u>19,198</u>	<u>94,026</u>
TOTAL FUNDS	<u>74,828</u>	<u>19,198</u>	<u>94,026</u>

COCKERHAM PARISH HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,257	(60,059)	19,198
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>79,257</u>	<u>(60,059)</u>	<u>19,198</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	92,942	(18,114)	74,828
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>92,942</u>	<u>(18,114)</u>	<u>74,828</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,961	(56,075)	(18,114)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>37,961</u>	<u>(56,075)</u>	<u>(18,114)</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	92,942	1,084	94,026
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>92,942</u>	<u>1,084</u>	<u>94,026</u>

COCKERHAM PARISH HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. MOVEMENT IN FUNDS - continued

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	117,218	(116,134)	1,084
	_____	_____	_____
TOTAL FUNDS	<u>117,218</u>	<u>(116,134)</u>	<u>1,084</u>

10. RELATED PARTY DISCLOSURES

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

COCKERHAM PARISH HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Investment income		
Interest receivable - trading	40	-
Charitable activities		
Hall hire	11,662	8,381
Bar income	62,515	24,760
Recreation Scheme income	5,040	4,820
	<hr/>	<hr/>
	79,217	37,961
	<hr/>	<hr/>
Total incoming resources	79,257	37,961
 EXPENDITURE		
Charitable activities		
Wages	6,855	2,339
Rates and water	1,839	2,023
Insurance	2,260	2,181
Light and heat	12	355
Refurbishment	-	21,814
Repairs and maintenance	1,755	3,001
Recreation Scheme expenditure	2,255	2,091
Cleaning	6,211	5,675
Subscriptions and licences	810	180
Entertainers	300	1,960
Computer costs	509	1,266
Bar opening stock	2,590	-
Bar supplies	34,888	13,641
Bar closing stock	(3,000)	(2,590)
	<hr/>	<hr/>
	57,284	53,936
 Support costs		
Management		
Sundries	50	385
 Finance		
Bank and card charges	1,266	526
 Other		
Plant and machinery	191	87
Fixtures and fittings	473	361
	<hr/>	<hr/>
	664	448

This page does not form part of the statutory financial statements

COCKERHAM PARISH HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Other		
Governance costs		
Accountancy and legal fees	795	780
Total resources expended	60,059	56,075
Net income/(expenditure)	19,198	(18,114)

This page does not form part of the statutory financial statements