

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
COCKERHAM PARISH HALL**

RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

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

ACHIEVEMENTS AND PERFORMANCE

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

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

FINANCIAL REVIEW

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

Income and Endowments

1. Hall hire, field hire and other events - £14,795
2. Bar income - £86,750
3. Recreation Scheme income - £6,613
4. Interest received - £143

Total incoming resources £108,301

Expenditure

1. Charitable activities - £103,587
2. Support costs - £2,628
3. Governance costs - £300

Total resources expended £106,515

Total incoming resources exceeded resources expended by £1,786

Balance Sheet

At the start of the 2024/25 financial year, the total reserves of the charity amounted to £94,026.

With resources incoming exceeding resources expended the carried forward reserves amount increased to £95,812 made up of:

1. Fixed Assets - £10,651
 - Plant and machinery £7,683 after deducting £1,085 of accumulated depreciation
 - Fixtures and fittings £2,968 after deducting £1,328 of accumulated depreciation
2. Current assets - £87,075
 - Bar stock of £3,478
 - Bank & cash accounts of £81,703
 - Prepayments £590
 - Other debtors £1,304

Less

3. Creditors £1,914
 - Trade creditors £954
 - Other creditors £960

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

COCKERHAM PARISH HALL
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

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 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 (resigned 28/2/2025)
Mr D Woodhead
Mr A Bellis
Ms D Brindley
Mr S Holden
Ms H Yates
Mr H Hickey (appointed 28/2/2025)

Independent Examiner

Sarah Flynn FCA
RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

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 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.

Sarah Flynn FCA

RfM Fylde Limited
Unit 1D River View
96 High St
Garstang
Preston
Lancashire
PR3 1WZ

Date:

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Hall hire & bar		88,095	74,177
Recreation Scheme		20,063	5,040
Investment income	2	143	40
Total		<u>108,301</u>	<u>79,257</u>
EXPENDITURE ON			
Charitable activities			
Hall hire & bar		103,625	57,495
Recreation Scheme		2,890	2,564
Total		<u>106,515</u>	<u>60,059</u>
NET INCOME		1,786	19,198
RECONCILIATION OF FUNDS			
Total funds brought forward		94,026	74,828
TOTAL FUNDS CARRIED FORWARD		<u><u>95,812</u></u>	<u><u>94,026</u></u>

The notes form part of these financial statements

**BALANCE SHEET
31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	5	10,651	5,093
CURRENT ASSETS			
Stocks	6	3,478	3,000
Debtors	7	1,894	500
Cash at bank and in hand		81,703	86,742
		<u>87,075</u>	<u>90,242</u>
CREDITORS			
Amounts falling due within one year	8	(1,914)	(1,309)
		<u>85,161</u>	<u>88,933</u>
NET CURRENT ASSETS			
		<u>95,812</u>	<u>94,026</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>95,812</u>	<u>94,026</u>
NET ASSETS			
		<u>95,812</u>	<u>94,026</u>
FUNDS			
Unrestricted funds	9	95,812	94,026
		<u>95,812</u>	<u>94,026</u>
TOTAL FUNDS			
		<u>95,812</u>	<u>94,026</u>

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 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 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	143	40
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Hall hire & bar	74,177
Recreation Scheme	5,040
Investment income	40
Total	<u>79,257</u>
EXPENDITURE ON	
Charitable activities	
Hall hire & bar	57,495
Recreation Scheme	2,564
Total	<u>60,059</u>
NET INCOME	19,198
RECONCILIATION OF FUNDS	
Total funds brought forward	74,828
TOTAL FUNDS CARRIED FORWARD	<u>94,026</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	2,134	4,071	6,205
Additions	6,634	225	6,859
	<hr/>	<hr/>	<hr/>
At 31 March 2025	8,768	4,296	13,064
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2024	278	834	1,112
Charge for year	807	494	1,301
	<hr/>	<hr/>	<hr/>
At 31 March 2025	1,085	1,328	2,413
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2025	7,683	2,968	10,651
	<hr/>	<hr/>	<hr/>
At 31 March 2024	1,856	3,237	5,093
	<hr/>	<hr/>	<hr/>

6. STOCKS

	2025 £	2024 £
Stocks	3,478	3,000
	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	1,304	-
Prepayments	590	500
	<hr/>	<hr/>
	1,894	500
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	954	-
Other creditors	960	1,309
	<u>1,914</u>	<u>1,309</u>

9. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	94,026	1,786	95,812
	<u>94,026</u>	<u>1,786</u>	<u>95,812</u>
TOTAL FUNDS	<u>94,026</u>	<u>1,786</u>	<u>95,812</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	108,301	(106,515)	1,786
	<u>108,301</u>	<u>(106,515)</u>	<u>1,786</u>
TOTAL FUNDS	<u>108,301</u>	<u>(106,515)</u>	<u>1,786</u>

Comparatives for 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>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

Comparative 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>

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	74,828	20,984	95,812
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>74,828</u>	<u>20,984</u>	<u>95,812</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	187,558	(166,574)	20,984
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>187,558</u>	<u>(166,574)</u>	<u>20,984</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

10. RELATED PARTY DISCLOSURES

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

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Investment income		
Interest receivable - trading	143	40
Charitable activities		
Hall hire	14,795	11,662
Bar income	86,750	62,515
Recreation Scheme income	6,613	5,040
	108,158	79,217
Total incoming resources	108,301	79,257
 EXPENDITURE		
Charitable activities		
Wages	12,340	6,855
Rates and water	2,331	1,839
Insurance	2,858	2,260
Light and heat	70	12
Repairs and maintenance	24,000	1,755
Recreation Scheme expenditure	1,800	2,255
Cleaning	5,829	6,211
Subscriptions and licences	810	810
Entertainers	300	300
Computer costs	4,776	509
Bar opening stock	3,000	2,590
Bar supplies	48,951	34,888
Bar closing stock	(3,478)	(3,000)
	103,587	57,284
 Support costs		
Management		
Sundries	564	50
 Finance		
Bank and card charges	762	1,266
 Other		
Plant and machinery	808	191
Carried forward	808	191

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025 £	2024 £
Other		
Brought forward	808	191
Fixtures and fittings	494	473
	<hr/> 1,302	<hr/> 664
Governance costs		
Accountancy and legal fees	300	795
	<hr/> 106,515	<hr/> 60,059
Total resources expended		
Net income	<hr/> <hr/> 1,786	<hr/> <hr/> 19,198

This page does not form part of the statutory financial statements

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for the Year Ended 31 March 2025**

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