

CATTERALL VILLAGE HALL

UNAUDITED FINANCIAL ACCOUNTS

FOR THE YEAR ENDED

30th SEPTEMBER 2024

Wyre Accountancy Services
Accountants & Business Advisors
Lancashire

Catterall Village Hall

Unaudited Financial Accounts
For The Year Ended 30th September 2024

CONTENTS

Pages	2	Trustees Report
	3	Independent Examiner's Report
	4	Income & Expenditure Account
	5	Balance Sheet
	6 to 7	Notes to the Accounts

Catterall Village Hall
Trustees Report
For The Year Ended 30th September 2024

The trustees are pleased to present their annual directors' report together with the consolidated accounts for the year ended 30th September 2024. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice (2005) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

TRUSTEES

Mr CN Boardman
Mrs DJ Clift (Resigned 30th September 2024)
Ms JE Finch
Mrs AJ Holland
Mr SG Kirkman
Mrs JM MacKenzie (Resigned 10th June 2024)
Mr K O'Hanlon (Appointed 30th September 2024)
Ms J Bostock (Appointed 18th June 2023)
Ms EL Tyrell (Resigned 28th November 2023)
Mr C Eccles (Appointed 28th November 2023)

REGISTERED CHARITY NUMBER

1007196

PRINCIPAL ADDRESS

32A Cock Robin Lane
Catterall
Preston
PR3 1YL

INDEPENDENT EXAMINERS

Wyre Accountancy Services
Accountants & Business Advisors
4 Brockholes Way
Claughton on Brock
Preston
PR3 0PZ

Governing Document

The charity is governed by its governing document, a deed of trust. It is registered as an unincorporated charity with the Charity Commission.

Risk management

The trustees have a risk management strategy which comprises of an annual and ongoing review of the principal risks and uncertainties that the charity faces and the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

By order of the board of trustees
Mr k O'Hanlon
xxth November 2024

Catterall Village Hall
Independent Examiners Report to the Trustees of
Catterall Village Hall
For The Year Ended 30th September 2024

I report on the accounts of the company for the year ended 30th September 2024, which are set out on pages 4 to 7.

Respective responsibilities of Trustees and Independent Examiner

The trustees are responsible for the preparation of the accounts.

The trustees consider that an audit is not required for the year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed. The charity's gross income is less than £250,000.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 43 of the 1993 Act
- to follow the procedure laid down in the general directions given by the Charity Commission under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

Basis of the independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiners Report

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that in any material respect, the requirements:

- a. to keep accounting records; and
- b. to prepare accounts which accord with the accounting records and comply with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Wyre Accountancy Services
Accountants & Business Advisors
4 Brockholes Way
Claughton on Brock
Preston
PR3 0PZ

xxth November 2024

Catterall Village Hall

Income & Expenditure Account
For The Year Ended 30th September 2024

	Notes	2024 £	2023 £
INCOME			
Charitable Activities		9,969	12,576
Grant Income		7,470	19,966
Compensation		-	800
Investment Income		<u>271</u>	<u>202</u>
Total Incoming Resources	2	17,708	33,541
EXPENDITURE			
Expenditure on Charitable Operations	3	<u>11,152</u>	<u>40,953</u>
NET INCOME/EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR			
		6,557	(7,412)
RECONCILIATION OF FUNDS			
Total Funds Brought Forwards		17,720	25,132
Total Funds Carried Forwards		<u>£ 24,277</u> =====	<u>£ 17,720</u> =====

All income and expenditure derives from continuing operations.

The statement of financial activities includes all gains and losses recognised in the year

page 4
 Catterall Village Hall
 Balance Sheet
 At 30th September 2024

	Note	2024	2023
		£	£
<hr style="border-top: 1px dashed black;"/>			
CURRENT ASSETS			
Debtors	4	-	628
Cash at bank and in hand		24,672	17,320
		-----	-----
		24,672	17,948
 CREDITORS: Amounts falling due within one year	 5	 395	 228
		-----	-----
NET CURRENT ASSETS		24,277	17,720
		-----	-----
NET ASSETS		£ 24,277	£ 17,720
		=====	=====
 FUNDS OF THE CHARITY			
Unrestricted Income Funds		24,277	17,720
		-----	-----
ACCUMULATED FUNDS		£ 24,277	£ 17,720
		=====	=====

The financial statements were approved by the trustees on xxth November 2024 and signed on their behalf by:

Mr SG Kirkman - Trustee

Ms JE Finch - Trustee

Mr CN Boardman - Trustee

Ms S Bostock - Trustee

Mrs AJ Holland - Trustee

Mr K O'Hanlon - Trustee

Mr C Eccles - Trustee

The notes on pages 6 to 7 form part of these financial statements

Catterall Village Hall

Notes to the Accounts
For The Year Ended 30th September 2024

1. ACCOUNTING POLICIES

1a. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting for Charities: Statement of Recommended Practice. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

1b. Income recognition policy

Items of income are recognised and included in the accounts when all the following criteria are met:

- The charity has entitlement to the funds
- Any performance conditions attached to the item of income has been met or are fully within the control of the charity
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

1c. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

1d. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charities work.

2. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Room Hire	9,969	12,573
Compensation	-	800
Grants - Income	7,470	19,966
Interest	271	202
	<u>17,709</u>	<u>33,541</u>

Catterall Village Hall

Notes to the Accounts (continued)
For The Year Ended 30th September 2024

3. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Rates & Water	75	136
Heat, Light & Power	1,786	1,396
Repairs & Renewals	4,969	34,316
General Insurance	722	984
Post & Stationery	387	116
Sundry Expenses	74	174
Consultancy Fees	475	-
Cleaning	<u>2,664</u>	<u>3,857</u>
	<u>11,152</u>	<u>40,953</u>

4. DEBTORS

	2024	2023
	£	£
Trade debtors	-	628
	-----	-----
	£ -	£ 628
	=====	=====

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade Creditors	395	228
	-----	-----
	£ 395	£ 228
	=====	=====