

WHITTLE-LE-WOODS COMMUNITY HALL TRUST

England & Wales · Charity number 1078406

Details

Status	Registered
Legal form	Charitable company
Company number	03812865
Registered	1999-11-30
Register	View on the Charity Commission register

Contact

Address	Whittle-le-Woods Community Hall Union Street Whittle-Le-Woods Chorley PR6 7LN
Phone	01257264180
Email	higham@hillfoot.co.uk
Website	www.whittlelewoods.com

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF THE INHABITANTS OF WHITTLE-LE-WOODS AND THE NEIGHBOURHOOD THEREOF (HEREINAFTER CALLED 'THE AREA OF BENEFIT') WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.2) TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE.

Activities: To provide and maintain the village hall

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** WHITTLE-LE-WOODS AND THE NEIGHBOURHOOD
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£53,393	£26,922	-	-
2024-12-31	£55,244	£28,690	-	-
2023-12-31	£51,072	£34,245	-	-
2022-12-31	£46,482	£26,937	-	-
2021-12-31	£19,568	£20,926	-	-
2020-12-31	£31,151	£44,838	-	-

Trustees

Name	Role	Appointed
BARBARA ANN HIGHAM		
Lisa Watson		2024-10-14
MARGARET JANET WARD		
PETER WILLIAM HIGHAM		
WILLIAM YATES		2011-08-16

WHITTLE-LE-WOODS COMMUNITY HALL TRUST

England & Wales - Charity number 1078406

Accounts

REGISTERED COMPANY NUMBER: 03812865 (England and Wales)
REGISTERED CHARITY NUMBER: 1078406

Whittle-le-Woods Community Hall Trust
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025

Whittle-le-Woods Community Hall Trust

Contents of the Financial Statements for the year ended 31 December 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13

Whittle-le-Woods Community Hall Trust

Reference and Administrative Details for the year ended 31 December 2025

TRUSTEES	PW Higham BA Higham GM Harrison (resigned 13/1/2025) MJ Ward W Yates L Coupar (resigned 22/4/2025) GC Jackson (resigned 6/3/2025) L Watson
COMPANY SECRETARY	PW Higham
REGISTERED OFFICE	Whittle-Le-Woods Community Hall Union Street Whittle-Le-Woods Chorley Lancashire PR6 7LN
REGISTERED COMPANY NUMBER	03812865 (England and Wales)
REGISTERED CHARITY NUMBER	1078406
INDEPENDENT EXAMINER	McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village Chorley Lancashire PR7 7NA

Whittle-le-Woods Community Hall Trust

Report of the Trustees for the year ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 objects are to provide facilities in the interests of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the inhabitants of Whittle-le-Woods and the neighbouring area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Volunteers

The support of the many volunteers, who assist in a number of fund raising events, is much appreciated by the trustees.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Our receipts continue as usual and our bank balance continues to grow. We are aware that our lighting will have to be upgraded to LEDs throughout and our gas heating will need to be changed to heat pumps at some stage in the future. These will be expensive projects.

We have been having problems with the toilet wash basins so it was decided to renew the waste outlets and taps to the press down type. This has proved to be a good move.

The annual Duck Race was held in May and as usual was a huge success although the number attending seemed to be less than normal.

The Flower Show was a reasonable success and we shall continue with the event next year.

The Senior Citizens' Christmas party was hosted again and was well attended with more than 70 seniors sitting down to a traditional Christmas dinner.

Our regular weekly events continue to increase so our income will also continue.

FINANCIAL REVIEW

Principal funding sources

The principal contribution came from the Community Fund (National Lottery Charities Board), without whom the project would not have been possible.

Reserves policy

The reserves policy is to accumulate funds so as to have as many years running costs as possible in reserve largely to cover cyclical maintenance, so as to provide long term security to the users of the Community Hall. The amount invested in tangible fixed assets is not available to be used for revenue expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30(2) of the Companies Act 1985 is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The charity was entered in the Central Register of Charities with effect from 30 November 1999 and accepted by HM Revenue & Customs as a Charity for tax purposes.

Whittle-le-Woods Community Hall Trust

Report of the Trustees

for the year ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees meet several times during the year, and applications for trustees are periodically sought by advertisement and they are selected based on the candidates personal skills, knowledge of the local area and the needs of the Community.

Approved by order of the board of trustees on 13 April 2026 and signed on its behalf by:

PW Higham - Secretary

Independent Examiner's Report to the Trustees of Whittle-le-Woods Community Hall Trust

Independent examiner's report to the trustees of Whittle-le-Woods Community Hall Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

JFD McMillan FCA

McMillan & Co LLP
Chartered Accountants

13 April 2026

Whittle-le-Woods Community Hall Trust

Statement of Financial Activities for the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		246	-	246	350
Charitable activities					
Community Hall		41,046	-	41,046	43,348
Other trading activities	3	10,775	-	10,775	10,008
Investment income	4	1,126	-	1,126	934
Total		53,193	-	53,193	54,640
EXPENDITURE ON					
Raising funds		1,527	-	1,527	1,024
Charitable activities					
Community Hall		26,308	3,975	30,283	33,907
Other		996	-	996	972
Total		28,831	3,975	32,806	35,903
NET INCOME/(EXPENDITURE)		24,362	(3,975)	20,387	18,737
RECONCILIATION OF FUNDS					
Total funds brought forward		227,404	298,090	525,494	506,757
TOTAL FUNDS CARRIED FORWARD		251,766	294,115	545,881	525,494

The notes form part of these financial statements

Whittle-le-Woods Community Hall Trust

Balance Sheet 31 December 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	128,755	294,115	422,870	428,929
CURRENT ASSETS					
Cash at bank		124,007	-	124,007	97,537
CREDITORS					
Amounts falling due within one year	9	(996)	-	(996)	(972)
NET CURRENT ASSETS		<u>123,011</u>	<u>-</u>	<u>123,011</u>	<u>96,565</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>251,766</u>	<u>294,115</u>	<u>545,881</u>	<u>525,494</u>
NET ASSETS		<u>251,766</u>	<u>294,115</u>	<u>545,881</u>	<u>525,494</u>
FUNDS					
10					
Unrestricted funds:					
General fund				209,183	184,821
Fixed asset fund				42,583	42,583
				<u>251,766</u>	<u>227,404</u>
Restricted funds				<u>294,115</u>	<u>298,090</u>
TOTAL FUNDS				<u>545,881</u>	<u>525,494</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Whittle-le-Woods Community Hall Trust

Balance Sheet - continued

31 December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2026 and were signed on its behalf by:

PW Higham - Trustee

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements for the year ended 31 December 2025

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Whittle-Le-Woods Community Hall, Union Street, Whittle-Le-Woods, Chorley, PR6 7LN.

There are no material uncertainties about the charity's ability to continue.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Government grants

CJRS and small business local authority grants are accounted for under the accruals model. Where the grant is classed as revenue, it is recognised in income on a systematic basis over the periods in which the company recognises the related costs.

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

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land	- not provided
Leasehold property	- over period of lease
Fixtures and fittings	- over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2025

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	3,892	3,738
Rental income	1,650	1,750
Solar panels income	5,233	4,520
	<u>10,775</u>	<u>10,008</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest	<u>1,126</u>	<u>934</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>7,835</u>	<u>7,805</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2025

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees were reimbursed expenses of £240 for the year ended 31 December 2025 (2024: £120).

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

Staff	2025 1	2024 1
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

	2025 £	2024 £
Wages	6,924	6,924
Employers NIC	216	-
	<u> </u>	<u> </u>
	7,140	6,924
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Freehold land £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2025	42,583	462,781	103,987	609,351
Additions	-	-	1,776	1,776
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	42,583	462,781	105,763	611,127
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 January 2025	-	92,311	88,111	180,422
Charge for year	-	4,872	2,963	7,835
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2025	-	97,183	91,074	188,257
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 December 2025	42,583	365,598	14,689	422,870
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	42,583	370,470	15,876	428,929
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	<u>996</u>	<u>972</u>

10. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	184,821	24,362	209,183
Fixed asset fund	42,583	-	42,583
	<u>227,404</u>	<u>24,362</u>	<u>251,766</u>
Restricted funds			
Community Hall	298,090	(3,975)	294,115
	<u>525,494</u>	<u>20,387</u>	<u>545,881</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,193	(28,831)	24,362
Restricted funds			
Community Hall	-	(3,975)	(3,975)
	<u>53,193</u>	<u>(32,806)</u>	<u>20,387</u>

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	162,109	22,712	184,821
Fixed asset fund	42,583	-	42,583
	<u>204,692</u>	<u>22,712</u>	<u>227,404</u>
Restricted funds			
Community Hall	302,065	(3,975)	298,090
	<u>506,757</u>	<u>18,737</u>	<u>525,494</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2025

10. 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	54,640	(31,928)	22,712
Restricted funds			
Community Hall	-	(3,975)	(3,975)
TOTAL FUNDS	<u>54,640</u>	<u>(35,903)</u>	<u>18,737</u>

The fixed asset fund represents the cost of freehold land.

The purpose of the restricted funds is for the refurbishment of the Community Hall and largely relates to grants from the Community Fund (National Lottery Charities Board) towards the capital costs. The fund will be reduced by the related depreciation charge over the period of the lease.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025 or for the year ended 31 December 2024.

Whittle-le-Woods Community Hall Trust

Detailed Statement of Financial Activities for the year ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	246	350
Other trading activities		
Fundraising events	3,892	3,738
Rental income	1,650	1,750
Solar panels income	5,233	4,520
	<u>10,775</u>	<u>10,008</u>
Investment income		
Bank interest	1,126	934
Charitable activities		
Room hire charges	41,046	43,348
Total incoming resources	<u>53,193</u>	<u>54,640</u>
EXPENDITURE		
Raising donations and legacies		
Fund-raising events	1,527	1,024
Charitable activities		
Wages	6,924	6,924
Social security	216	-
Rates and water	715	698
Insurance	815	746
Light and heat	5,338	4,917
Telephone and internet	1,027	586
Printing and stationery	260	216
Sundries	125	60
Maintenance and cleaning	5,878	10,567
Annual licences and inspections	194	192
Small items of equipment	658	913
Payroll fees	298	283
Depreciation of long leasehold	4,872	4,872
Depreciation of fixtures & fittings	2,963	2,933
	<u>30,283</u>	<u>33,907</u>
Support costs		
Governance costs		
Accountancy and legal fees	996	972
Total resources expended	<u>32,806</u>	<u>35,903</u>
Net income	<u>20,387</u>	<u>18,737</u>

This page does not form part of the statutory financial statements

WHITTLE-LE-WOODS COMMUNITY HALL TRUST

England & Wales - Charity number 1078406

Accounts

REGISTERED COMPANY NUMBER: 03812865 (England and Wales)
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Whittle-le-Woods Community Hall Trust
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for the Year Ended 31 December 2024

Whittle-le-Woods Community Hall Trust

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	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

Whittle-le-Woods Community Hall Trust

Reference and Administrative Details for the year ended 31 December 2024

TRUSTEES	PW Higham BA Higham JE Bell (resigned 20/10/2024) GM Harrison (resigned 13/1/2025) MJ Ward W Yates L Coupar GC Jackson L Watson (appointed 14/10/2024)
COMPANY SECRETARY	PW Higham
REGISTERED OFFICE	Whittle-Le-Woods Community Hall Union Street Whittle-Le-Woods Chorley Lancashire PR6 7LN
REGISTERED COMPANY NUMBER	03812865 (England and Wales)
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INDEPENDENT EXAMINER	McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village Chorley Lancashire PR7 7NA

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees for the year ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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 objects are to provide facilities in the interests of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the inhabitants of Whittle-le-Woods and the neighbouring area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Volunteers

The support of the many volunteers, who assist in a number of fund raising events, is much appreciated by the trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are very sorry to report that Eric Bell, one of our founding trustees, passed away in October at the age of 91. Eric had been looking for a village hall site long before we acquired our current site and was instrumental in establishing the acquisition of the building. Eric was an ideas man coming up with the annual duck race and many more initiatives to raise money. We will miss his enthusiasm and constant ideas.

The year has produced record net receipts, and our bank balance continues to grow. We are aware that our lighting will have to be upgraded to LEDs throughout and our gas heating will need to be changed to heat pumps at some stage. These will be expensive projects.

The flat roof, which has been a constant problem was re-coated with a rubberised compound. So far it seems to be a great success.

The annual Duck Race was held in May and as usual was a huge success with another record profit.

New ideas for the Flower Show had limited success but we shall continue with the event next year.

The Senior Citizens' Christmas party was hosted again and was well attended with 84 seniors sitting down to a traditional Christmas dinner.

Regular events at the hall continue to expand with Sound Bath, fencing and Board games being added to our weekly list.

Lisa Watson joined us as a trustee in October and we are sure that she will be an asset to the group.

FINANCIAL REVIEW

Principal funding sources

The principal contribution came from the Community Fund (National Lottery Charities Board), without whom the project would not have been possible.

Reserves policy

The reserves policy is to accumulate funds so as to have as many years running costs as possible in reserve largely to cover cyclical maintenance, so as to provide long term security to the users of the Community Hall. The amount invested in tangible fixed assets is not available to be used for revenue expenditure.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

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for the year ended 31 December 2024

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The trustees meet several times during the year, and applications for trustees are periodically sought by advertisement and they are selected based on the candidates personal skills, knowledge of the local area and the needs of the Community.

Approved by order of the board of trustees on 14 April 2025 and signed on its behalf by:

PW Higham - Secretary

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Independent examiner's report to the trustees of Whittle-le-Woods Community Hall Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

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Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

JFD McMillan FCA

McMillan & Co LLP
Chartered Accountants

14 April 2025

Whittle-le-Woods Community Hall Trust

Statement of Financial Activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		350	-	350	1,041
Charitable activities					
Community Hall		43,348	-	43,348	39,732
Other trading activities	3	10,008	-	10,008	9,648
Investment income	4	934	-	934	337
Total		54,640	-	54,640	50,758
EXPENDITURE ON					
Raising funds		1,024	-	1,024	1,361
Charitable activities					
Community Hall		29,932	3,975	33,907	27,478
Other		972	-	972	960
Total		31,928	3,975	35,903	29,799
NET INCOME/(EXPENDITURE)		22,712	(3,975)	18,737	20,959
RECONCILIATION OF FUNDS					
Total funds brought forward		204,692	302,065	506,757	485,798
TOTAL FUNDS CARRIED FORWARD		227,404	298,090	525,494	506,757

The notes form part of these financial statements

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	130,839	298,090	428,929	436,734
CURRENT ASSETS					
Cash at bank		97,537	-	97,537	70,983
CREDITORS					
Amounts falling due within one year	9	(972)	-	(972)	(960)
NET CURRENT ASSETS		<u>96,565</u>	<u>-</u>	<u>96,565</u>	<u>70,023</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>227,404</u>	<u>298,090</u>	<u>525,494</u>	<u>506,757</u>
NET ASSETS		<u>227,404</u>	<u>298,090</u>	<u>525,494</u>	<u>506,757</u>
FUNDS	10				
Unrestricted funds:					
General fund				184,821	162,109
Fixed asset fund				42,583	42,583
				<u>227,404</u>	<u>204,692</u>
Restricted funds				<u>298,090</u>	<u>302,065</u>
TOTAL FUNDS				<u>525,494</u>	<u>506,757</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet - continued

31 December 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2025 and were signed on its behalf by:

PW Higham - Trustee

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements for the year ended 31 December 2024

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Whittle-Le-Woods Community Hall, Union Street, Whittle-Le-Woods, Chorley, PR6 7LN.

There are no material uncertainties about the charity's ability to continue.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Government grants

CJRS and small business local authority grants are accounted for under the accruals model. Where the grant is classed as revenue, it is recognised in income on a systematic basis over the periods in which the company recognises the related costs.

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

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land	- not provided
Leasehold property	- over period of lease
Fixtures and fittings	- over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	3,738	3,654
Rental income	1,750	1,420
Solar panels income	4,520	4,574
	<u>10,008</u>	<u>9,648</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	934	337

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	7,805	7,865

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2024

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees were reimbursed expenses of £120 for the year ended 31 December 2024 (2023: £240).

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

	2024	2023
	£	£
Wages	6,924	6,612
	<u>6,924</u>	<u>6,612</u>

8. TANGIBLE FIXED ASSETS

	Freehold land £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024 and 31 December 2024	42,583	462,781	103,987	609,351
DEPRECIATION				
At 1 January 2024	-	87,439	85,178	172,617
Charge for year	-	4,872	2,933	7,805
At 31 December 2024	-	92,311	88,111	180,422
NET BOOK VALUE				
At 31 December 2024	42,583	370,470	15,876	428,929
At 31 December 2023	42,583	375,342	18,809	436,734

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	<u>972</u>	<u>960</u>

10. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	162,109	22,712	184,821
Fixed asset fund	42,583	-	42,583
	<u>204,692</u>	<u>22,712</u>	<u>227,404</u>
Restricted funds			
Community Hall	302,065	(3,975)	298,090
	<u>506,757</u>	<u>18,737</u>	<u>525,494</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,640	(31,928)	22,712
Restricted funds			
Community Hall	-	(3,975)	(3,975)
	<u>54,640</u>	<u>(35,903)</u>	<u>18,737</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	137,175	24,934	162,109
Fixed asset fund	42,583	-	42,583
	<u>179,758</u>	<u>24,934</u>	<u>204,692</u>
Restricted funds			
Community Hall	306,040	(3,975)	302,065
	<u>485,798</u>	<u>20,959</u>	<u>506,757</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2024

10. 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	50,758	(25,824)	24,934
Restricted funds			
Community Hall	-	(3,975)	(3,975)
TOTAL FUNDS	<u>50,758</u>	<u>(29,799)</u>	<u>20,959</u>

The fixed asset fund represents the cost of freehold land.

The purpose of the restricted funds is for the refurbishment of the Community Hall and largely relates to grants from the Community Fund (National Lottery Charities Board) towards the capital costs. The fund will be reduced by the related depreciation charge over the period of the lease.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024 or for the year ended 31 December 2023.

WHITTLE-LE-WOODS COMMUNITY HALL TRUST

England & Wales - Charity number 1078406

Accounts

REGISTERED COMPANY NUMBER: 03812865 (England and Wales)
REGISTERED CHARITY NUMBER: 1078406

Whittle-le-Woods Community Hall Trust

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2023

Whittle-le-Woods Community Hall Trust

Contents of the Financial Statements for the year ended 31 December 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

Whittle-le-Woods Community Hall Trust

Reference and Administrative Details for the year ended 31 December 2023

TRUSTEES	PW Higham BA Higham JE Bell GM Harrison MJ Ward W Yates C Newall (resigned 9/10/2023) L Coupar GC Jackson (appointed 9/10/2023)
COMPANY SECRETARY	PW Higham
REGISTERED OFFICE	Whittle-Le-Woods Community Hall Union Street Whittle-Le-Woods Chorley Lancashire PR6 7LN
REGISTERED COMPANY NUMBER	03812865 (England and Wales)
REGISTERED CHARITY NUMBER	1078406
INDEPENDENT EXAMINER	McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village Chorley Lancashire PR7 7NA

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees for the year ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are to provide facilities in the interests of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the inhabitants of Whittle-le-Woods and the neighbouring area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Volunteers

The support of the many volunteers, who assist in a number of fund raising events, is much appreciated by the trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year was quite busy, and our income was maintained.

The main hall floor was replaced in August together with a redecoration of the room all of which was covered by the insurance claim. We also took the opportunity to install acoustic panels on the ceilings of both halls which gave a much needed reduction to the echo which had been a constant problem over the years.

The annual Duck Race was held in May and due to us increasing the price of the £1 ducks to £2, resulted in a record profit.

The Flower Show was a slight disappointment with entries being slightly reduced.

The Senior Citizens' Christmas party was hosted again and was well attended, well received, and appreciated.

The problem of water ingress with the large window in the back hall seems to be solved since the re-pointing and sealing.

We lost Slimming World in September who moved to a more permanent venue, but we are sure that others will soon replace their slot.

Tina Newall resigned from the Trust at the October meeting and was replaced by Grace Jackson.

FINANCIAL REVIEW

Principal funding sources

The principal contribution came from the Community Fund (National Lottery Charities Board), without whom the project would not have been possible.

Reserves policy

The reserves policy is to accumulate funds so as to have as many years running costs as possible in reserve largely to cover cyclical maintenance, so as to provide long term security to the users of the Community Hall. The amount invested in tangible fixed assets is not available to be used for revenue expenditure.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees

for the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30(2) of the Companies Act 1985 is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The charity was entered in the Central Register of Charities with effect from 30 November 1999 and accepted by HM Revenue & Customs as a Charity for tax purposes.

Recruitment and appointment of new trustees

The trustees meet several times during the year, and applications for trustees are periodically sought by advertisement and they are selected based on the candidates personal skills, knowledge of the local area and the needs of the Community.

Approved by order of the board of trustees on 8 April 2024 and signed on its behalf by:

PW Higham - Secretary

Independent Examiner's Report to the Trustees of Whittle-le-Woods Community Hall Trust

Independent examiner's report to the trustees of Whittle-le-Woods Community Hall Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

JFD McMillan FCA

McMillan & Co LLP
Chartered Accountants

8 April 2024

Whittle-le-Woods Community Hall Trust

Statement of Financial Activities for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,041	-	1,041	3,444
Charitable activities					
Community Hall		39,732	-	39,732	32,554
Other trading activities	3	9,648	-	9,648	10,022
Investment income	4	337	-	337	32
Total		50,758	-	50,758	46,052
EXPENDITURE ON					
Raising funds		1,361	-	1,361	2,857
Charitable activities					
Community Hall		24,463	3,975	28,438	30,680
Other		-	-	-	912
Total		25,824	3,975	29,799	34,449
NET INCOME/(EXPENDITURE)		24,934	(3,975)	20,959	11,603
RECONCILIATION OF FUNDS					
Total funds brought forward		179,758	306,040	485,798	474,195
TOTAL FUNDS CARRIED FORWARD		204,692	302,065	506,757	485,798

The notes form part of these financial statements

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	134,669	302,065	436,734	432,555
CURRENT ASSETS					
Cash at bank		70,983	-	70,983	54,155
CREDITORS					
Amounts falling due within one year	9	(960)	-	(960)	(912)
NET CURRENT ASSETS		<u>70,023</u>	<u>-</u>	<u>70,023</u>	<u>53,243</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>204,692</u>	<u>302,065</u>	<u>506,757</u>	<u>485,798</u>
NET ASSETS		<u>204,692</u>	<u>302,065</u>	<u>506,757</u>	<u>485,798</u>
FUNDS	10				
Unrestricted funds:					
General fund				162,109	137,175
Fixed asset fund				42,583	42,583
				<u>204,692</u>	<u>179,758</u>
Restricted funds				<u>302,065</u>	<u>306,040</u>
TOTAL FUNDS				<u>506,757</u>	<u>485,798</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet - continued

31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 April 2024 and were signed on its behalf by:

GM Harrison - Trustee

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements for the year ended 31 December 2023

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Whittle-Le-Woods Community Hall, Union Street, Whittle-Le-Woods, Chorley, PR6 7LN.

There are no material uncertainties about the charity's ability to continue.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Government grants

CJRS and small business local authority grants are accounted for under the accruals model. Where the grant is classed as revenue, it is recognised in income on a systematic basis over the periods in which the company recognises the related costs.

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

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land	- not provided
Leasehold property	- over period of lease
Fixtures and fittings	- over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	3,654	4,024
Rental income	1,420	1,540
Solar panels income	4,574	4,458
	<u>9,648</u>	<u>10,022</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest	337	32
	<u>337</u>	<u>32</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	7,865	7,906
	<u>7,865</u>	<u>7,906</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2023

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Trustees were reimbursed expenses of £240 for the year ended 31 December 2023 (2022: £240).

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

	2023	2022
	£	£
Wages	6,612	6,150
	<u>6,612</u>	<u>6,150</u>

8. TANGIBLE FIXED ASSETS

	Freehold land £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023	42,583	462,781	91,943	597,307
Additions	-	-	12,044	12,044
	<u>42,583</u>	<u>462,781</u>	<u>103,987</u>	<u>609,351</u>
At 31 December 2023	42,583	462,781	103,987	609,351
DEPRECIATION				
At 1 January 2023	-	82,567	82,185	164,752
Charge for year	-	4,872	2,993	7,865
	<u>-</u>	<u>87,439</u>	<u>85,178</u>	<u>172,617</u>
At 31 December 2023	-	87,439	85,178	172,617
NET BOOK VALUE				
At 31 December 2023	42,583	375,342	18,809	436,734
	<u>42,583</u>	<u>375,342</u>	<u>18,809</u>	<u>436,734</u>
At 31 December 2022	42,583	380,214	9,758	432,555
	<u>42,583</u>	<u>380,214</u>	<u>9,758</u>	<u>432,555</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2023

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accruals and deferred income	<u>960</u>	<u>912</u>

10. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	137,175	24,934	162,109
Fixed asset fund	42,583	-	42,583
	<u>179,758</u>	<u>24,934</u>	<u>204,692</u>
Restricted funds			
Community Hall	306,040	(3,975)	302,065
	<u>485,798</u>	<u>20,959</u>	<u>506,757</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	50,758	(25,824)	24,934
Restricted funds			
Community Hall	-	(3,975)	(3,975)
	<u>50,758</u>	<u>(29,799)</u>	<u>20,959</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	120,397	16,778	137,175
Fixed asset fund	42,583	-	42,583
	<u>162,980</u>	<u>16,778</u>	<u>179,758</u>
Restricted funds			
Community Hall	311,215	(5,175)	306,040
	<u>474,195</u>	<u>11,603</u>	<u>485,798</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2023

10. 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	46,052	(29,274)	16,778
Restricted funds			
Community Hall	-	(5,175)	(5,175)
TOTAL FUNDS	<u>46,052</u>	<u>(34,449)</u>	<u>11,603</u>

The fixed asset fund represents the cost of freehold land.

The purpose of the restricted funds is for the refurbishment of the Community Hall and largely relates to grants from the Community Fund (National Lottery Charities Board) towards the capital costs. The fund will be reduced by the related depreciation charge over the period of the lease.

11. CONTINGENT LIABILITIES

The grant of £300,000 received from the National Lottery Charities Board is subject to clawback should the Trust breach any of the grant conditions. The National Lottery Charities Board have a charge over the leasehold property to secure this contingent liability.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023 or for the year ended 31 December 2022.

WHITTLE-LE-WOODS COMMUNITY HALL TRUST

England & Wales - Charity number 1078406

Accounts

REGISTERED COMPANY NUMBER: 03812865 (England and Wales)
REGISTERED CHARITY NUMBER: 1078406

Whittle-le-Woods Community Hall Trust
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022

Whittle-le-Woods Community Hall Trust

Contents of the Financial Statements for the year ended 31 December 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

Whittle-le-Woods Community Hall Trust

Reference and Administrative Details for the year ended 31 December 2022

TRUSTEES	PW Higham BA Higham JE Bell GM Harrison MJ Ward W Yates C Newall L Coupar
COMPANY SECRETARY	PW Higham
REGISTERED OFFICE	Whittle-Le-Woods Community Hall Union Street Whittle-Le-Woods Chorley Lancashire PR6 7LN
REGISTERED COMPANY NUMBER	03812865 (England and Wales)
REGISTERED CHARITY NUMBER	1078406
INDEPENDENT EXAMINER	JFD McMillan FCA McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village CHORLEY PR7 7NA

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees for the year ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. 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 objects are to provide facilities in the interests of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the inhabitants of Whittle-le-Woods and the neighbouring area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Volunteers

The support of the many volunteers, who assist in a number of fund raising events, is much appreciated by the trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year again was very busy after the Covid virus pandemic lockdowns and our income was significantly improved.

The insurance company has at last agreed to replace the main hall floor which was damaged in the prior year due to a heating pipe leak. This will be installed during the summer holidays 2023 as this will cause least impact on our letting ability. As this has now turned out to be a bigger job than first thought, the whole room will need re-decoration at the same time. The insurance company has agreed to fund this.

We were able to have the annual Duck Race, after a 2 year gap. This proved to be a record attendance and income was probably enhanced by the previous year's restrictions.

The Flower Show was resurrected again after a 2 year break but was not as well attended as usual.

We organised an afternoon tea for the elderly in celebration of the Queen's Platinum Jubilee. This was funded by a small grant from the Parish Council and a larger amount from Chorley Council. It proved to be very successful.

The Senior Citizens' Christmas party was hosted again after a 2 year gap and was well attended and well received and appreciated.

The problem of water ingress with the large window in the back hall is still ongoing. It was observed that the brickwork was of poor quality and it was decided that the gable end was in need of re-pointing and sealing with waterproof emulsion. Up to now there has been no ingress of rainwater but it is still early days and is constantly monitored.

The flat roof leaks slightly now and again and it has been decided to fit new and larger gutters on the adjoining roof to see if that improves. This does seem to have helped matters.

There has been some rotting wood under the front porch but whilst this is not structural, it will need further investigation in the summer.

FINANCIAL REVIEW

Principal funding sources

The principal contribution came from the Community Fund (National Lottery Charities Board), without whom the project would not have been possible.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees for the year ended 31 December 2022

FINANCIAL REVIEW

Reserves policy

The reserves policy is to accumulate funds so as to have as many years running costs as possible in reserve largely to cover cyclical maintenance, so as to provide long term security to the users of the Community Hall. The amount invested in tangible fixed assets is not available to be used for revenue expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document


The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30(2) of the Companies Act 1985 is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The charity was entered in the Central Register of Charities with effect from 30 November 1999 and accepted by HM Revenue & Customs as a Charity for tax purposes.

Recruitment and appointment of new trustees

The trustees meet several times during the year, and applications for trustees are periodically sought by advertisement and they are selected based on the candidates personal skills, knowledge of the local area and the needs of the Community.

Approved by order of the board of trustees on 17 April 2023 and signed on its behalf by:



PW Higham - Secretary

Independent Examiner's Report to the Trustees of Whittle-le-Woods Community Hall Trust

Independent examiner's report to the trustees of Whittle-le-Woods Community Hall Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants

17 April 2023

Whittle-le-Woods Community Hall Trust

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,444	-	3,444	-
Charitable activities					
Community Hall		32,554	-	32,554	12,567
Other trading activities	3	10,022	-	10,022	6,531
Investment income	4	32	-	32	2
Total		46,052	-	46,052	19,100
EXPENDITURE ON					
Raising funds		2,857	-	2,857	246
Charitable activities					
Community Hall		25,505	5,175	30,680	27,389
Other		912	-	912	876
Total		29,274	5,175	34,449	28,511
NET INCOME/(EXPENDITURE)		16,778	(5,175)	11,603	(9,411)
RECONCILIATION OF FUNDS					
Total funds brought forward		162,980	311,215	474,195	483,606
TOTAL FUNDS CARRIED FORWARD		179,758	306,040	485,798	474,195

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet

31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	126,515	306,040	432,555	440,461
CURRENT ASSETS					
Cash at bank		54,155	-	54,155	34,610
CREDITORS					
Amounts falling due within one year	9	(912)	-	(912)	(876)
NET CURRENT ASSETS		<u>53,243</u>	<u>-</u>	<u>53,243</u>	<u>33,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>179,758</u>	<u>306,040</u>	<u>485,798</u>	<u>474,195</u>
NET ASSETS		<u>179,758</u>	<u>306,040</u>	<u>485,798</u>	<u>474,195</u>
FUNDS					
Unrestricted funds:	10				
General fund				137,175	120,397
Fixed asset fund				42,583	42,583
				<u>179,758</u>	<u>162,980</u>
Restricted funds				<u>306,040</u>	<u>311,215</u>
TOTAL FUNDS				<u>485,798</u>	<u>474,195</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

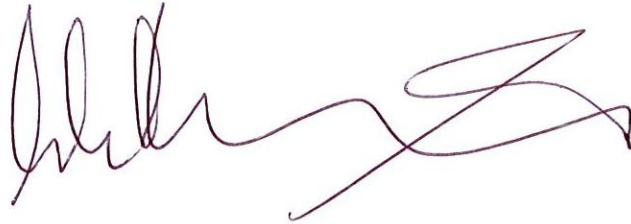
Balance Sheet - continued

31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 April 2023 and were signed on its behalf by:

GM Harrison - Trustee

A handwritten signature in dark ink, appearing to be 'GM Harrison', written in a cursive style.

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements for the year ended 31 December 2022

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Whittle-Le-Woods Community Hall, Union Street, Whittle-Le-Woods, Chorley, PR6 7LN.

There are no material uncertainties about the charity's ability to continue.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Government grants

CJRS and small business local authority grants are accounted for under the accruals model. Where the grant is classed as revenue, it is recognised in income on a systematic basis over the periods in which the company recognises the related costs.

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

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land	- not provided
Leasehold property	- over period of lease
Fixtures and fittings	- over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2022

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	4,024	-
Rental income	1,540	1,420
Solar panels income	4,458	5,111
	<u>10,022</u>	<u>6,531</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest	32	2
	<u>32</u>	<u>2</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	7,906	8,053
	<u>7,906</u>	<u>8,053</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2022

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Trustees were reimbursed expenses of £240 for the year ended 31 December 2022 (2021: £240).

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Staff	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

	2022	2021
	£	£
Wages	6,150	6,000
	<u>6,150</u>	<u>6,000</u>

8. TANGIBLE FIXED ASSETS

	Freehold land £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2022 and 31 December 2022	42,583	462,781	91,943	597,307
DEPRECIATION				
At 1 January 2022	-	77,695	79,151	156,846
Charge for year	-	4,872	3,034	7,906
At 31 December 2022	-	82,567	82,185	164,752
NET BOOK VALUE				
At 31 December 2022	42,583	380,214	9,758	432,555
At 31 December 2021	42,583	385,086	12,792	440,461

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	912	876

10. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	120,397	16,778	137,175
Fixed asset fund	42,583	-	42,583
	<u>162,980</u>	<u>16,778</u>	<u>179,758</u>
Restricted funds			
Community Hall	311,215	(5,175)	306,040
	<u>474,195</u>	<u>11,603</u>	<u>485,798</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	46,052	(29,274)	16,778
Restricted funds			
Community Hall	-	(5,175)	(5,175)
	<u>46,052</u>	<u>(34,449)</u>	<u>11,603</u>

Comparatives for movement in funds

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	124,633	(4,236)	120,397
Fixed asset fund	42,583	-	42,583
	<u>167,216</u>	<u>(4,236)</u>	<u>162,980</u>
Restricted funds			
Community Hall	316,390	(5,175)	311,215
	<u>483,606</u>	<u>(9,411)</u>	<u>474,195</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2022

10. 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	19,100	(23,336)	(4,236)
Restricted funds			
Community Hall	-	(5,175)	(5,175)
TOTAL FUNDS	<u>19,100</u>	<u>(28,511)</u>	<u>(9,411)</u>

The fixed asset fund represents the cost of freehold land.

The purpose of the restricted funds is for the refurbishment of the Community Hall and largely relates to grants from the Community Fund (National Lottery Charities Board) towards the capital costs. The fund will be reduced by the related depreciation charge over the period of the lease.

11. CONTINGENT LIABILITIES

The grant of £300,000 received from the National Lottery Charities Board is subject to clawback should the Trust breach any of the grant conditions. The National Lottery Charities Board have a charge over the leasehold property to secure this contingent liability.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022 or for the year ended 31 December 2021.

WHITTLE-LE-WOODS COMMUNITY HALL TRUST

England & Wales - Charity number 1078406

Accounts

REGISTERED COMPANY NUMBER: 03812865 (England and Wales)
REGISTERED CHARITY NUMBER: 1078406

Whittle-le-Woods Community Hall Trust
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020

Whittle-le-Woods Community Hall Trust

Contents of the Financial Statements for the year ended 31 December 2020

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 12

Whittle-le-Woods Community Hall Trust

Reference and Administrative Details for the year ended 31 December 2020

TRUSTEES	PW Higham BA Higham JE Bell GM Harrison MJ Ward W Yates C Newall L Coupar
COMPANY SECRETARY	PW Higham
REGISTERED OFFICE	Hillfoot Cottage Hill Top Lane Whittle-le-Woods Chorley Lancashire PR6 7QR
REGISTERED COMPANY NUMBER	03812865 (England and Wales)
REGISTERED CHARITY NUMBER	1078406
INDEPENDENT EXAMINER	JFD McMillan FCA McMillan & Co LLP Chartered Accountants 28 Eaton Avenue Matrix Office Park Buckshaw Village CHORLEY PR7 7NA

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees for the year ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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 objects are to provide facilities in the interests of social welfare for recreation and other leisure-time occupation with the object of improving the conditions of life for the inhabitants of Whittle-le-Woods and the neighbouring area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives.

Volunteers

The support of the many volunteers, who assist in a number of fund raising events, is much appreciated by the trustees.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year was dominated by the Covid virus pandemic.

The hall was closed for the enforced lockdown on 20 March 2020. We did manage to re-open for selected permitted events in September but the take up was small as there was heightened fear from participants of potentially catching the virus. The events petered out and by December we were closed again.

We were not able to have the annual Duck Race, Flower Show or the Senior Citizens' Christmas party.

All this had a dramatic effect on our income which was only partially mitigated with a £10,000 Small business Covid-19 grant from the Government.

We were however able to continue with our general maintenance and improvement plans for the building.

After much delay stainless steel units were eventually fitted in the main hall, kitchen and they are a great improvement. However due to the situation they have yet to be used.

The back storeroom had really been damp since its inception. It was decided to install a new floor and render the walls with a special waterproof membrane. This has proved to be a major success.

The large window in the back hall has always tended to leak a little when driving rain came from the west. However, over the years this has become much worse for some unexplained reason. It was decided to fit a cavity tray over the top. This was done but had no effect. The rain still pours in and the problem remains. Work is now ongoing to try and solve.

The double-glazed window units that had 'blown' were replaced. Some of the wooden fascia boards around the building had started to rot so they were replaced with plastic units and new guttering installed.

FINANCIAL REVIEW

Principal funding sources

The principal contribution comes from the Community Fund (National Lottery Charities Board), without whom the project would not have been possible.

Reserves policy

The reserves policy is to accumulate funds so as to have as many years running costs as possible in reserve largely to cover cyclical maintenance, so as to provide long term security to the users of the Community Hall. The amount invested in tangible fixed assets is not available to be used for revenue expenditure.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Report of the Trustees

for the year ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30(2) of the Companies Act 1985 is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

The charity was entered in the Central Register of Charities with effect from 30 November 1999 and accepted by the HM Revenue & Customs as a Charity for tax purposes.

Recruitment and appointment of new trustees

The trustees meet several times during the year, and applications for trustees are periodically sought by advertisement and they are selected based on the candidates personal skills, knowledge of the local area and the needs of the Community.

Approved by order of the board of trustees on 12 April 2021 and signed on its behalf by:

PW Higham - Secretary

Independent Examiner's Report to the Trustees of Whittle-le-Woods Community Hall Trust

Independent examiner's report to the trustees of Whittle-le-Woods Community Hall Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants

12 April 2021

Whittle-le-Woods Community Hall Trust

Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		10,000	-	10,000	180
Charitable activities					
Community Hall		13,343	-	13,343	38,922
Other trading activities	3	6,895	-	6,895	8,382
Investment income	4	20	-	20	48
Total		30,258	-	30,258	47,532
EXPENDITURE ON					
Raising funds		633	-	633	2,193
Charitable activities					
Community Hall		39,835	5,175	45,010	36,678
Other		876	-	876	-
Total		41,344	5,175	46,519	38,871
NET INCOME/(EXPENDITURE)		(11,086)	(5,175)	(16,261)	8,661
RECONCILIATION OF FUNDS					
Total funds brought forward		178,302	321,565	499,867	491,206
TOTAL FUNDS CARRIED FORWARD		167,216	316,390	483,606	499,867

The notes form part of these financial statements

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	132,124	316,390	448,514	451,088
CURRENT ASSETS					
Cash at bank		35,968	-	35,968	49,655
CREDITORS					
Amounts falling due within one year	9	(876)	-	(876)	(876)
NET CURRENT ASSETS		<u>35,092</u>	<u>-</u>	<u>35,092</u>	<u>48,779</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>167,216</u>	<u>316,390</u>	<u>483,606</u>	<u>499,867</u>
NET ASSETS		<u>167,216</u>	<u>316,390</u>	<u>483,606</u>	<u>499,867</u>
FUNDS	10				
Unrestricted funds:					
General fund				124,633	135,719
Fixed asset fund				42,583	42,583
				<u>167,216</u>	<u>178,302</u>
Restricted funds				<u>316,390</u>	<u>321,565</u>
TOTAL FUNDS				<u>483,606</u>	<u>499,867</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Whittle-le-Woods Community Hall Trust (Registered number: 03812865)

Balance Sheet - continued

31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 April 2021 and were signed on its behalf by:

GM Harrison - Trustee

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements for the year ended 31 December 2020

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Hillfoot Cottage, Hill Top Lane, Whittle-le-Woods, Chorley, PR6 7QR.

There are no material uncertainties about the charity's ability to continue.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Government grants

Government grants are accounted for under the accruals model. Where the grant is classed as revenue, it is recognised in income on a systematic basis over the periods in which the company recognises the related costs.

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

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold land	- not provided
Leasehold property	- over period of lease
Fixtures and fittings	- over 10 years

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2020

2. ACCOUNTING POLICIES - continued

Fund accounting

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.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	-	3,613
Rental income	1,540	1,540
Solar panels income	5,355	3,229
	<u>6,895</u>	<u>8,382</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest	<u>20</u>	<u>48</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation - owned assets	<u>10,554</u>	<u>10,515</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2020

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Trustees were reimbursed expenses of £240 for the year ended 31 December 2020 (2019: £240).

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

Staff	2020 1	2019 1
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Wages	2020 £ 5,929	2019 £ 5,669
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Freehold land £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020	42,583	462,781	83,963	589,327
Additions	-	-	7,980	7,980
At 31 December 2020	<u>42,583</u>	<u>462,781</u>	<u>91,943</u>	<u>597,307</u>
DEPRECIATION				
At 1 January 2020	-	67,951	70,288	138,239
Charge for year	-	4,872	5,682	10,554
At 31 December 2020	<u>-</u>	<u>72,823</u>	<u>75,970</u>	<u>148,793</u>
NET BOOK VALUE				
At 31 December 2020	<u>42,583</u>	<u>389,958</u>	<u>15,973</u>	<u>448,514</u>
At 31 December 2019	<u>42,583</u>	<u>394,830</u>	<u>13,675</u>	<u>451,088</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	<u>876</u>	<u>876</u>

10. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	135,719	(11,086)	124,633
Fixed asset fund	42,583	-	42,583
	<u>178,302</u>	<u>(11,086)</u>	<u>167,216</u>
Restricted funds			
Community Hall	321,565	(5,175)	316,390
	<u>499,867</u>	<u>(16,261)</u>	<u>483,606</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,258	(41,344)	(11,086)
Restricted funds			
Community Hall	-	(5,175)	(5,175)
	<u>30,258</u>	<u>(46,519)</u>	<u>(16,261)</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	121,563	14,156	135,719
Fixed asset fund	42,583	-	42,583
	<u>164,146</u>	<u>14,156</u>	<u>178,302</u>
Restricted funds			
Community Hall	327,060	(5,495)	321,565
	<u>491,206</u>	<u>8,661</u>	<u>499,867</u>

Whittle-le-Woods Community Hall Trust

Notes to the Financial Statements - continued for the year ended 31 December 2020

10. 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	47,532	(33,376)	14,156
Restricted funds			
Community Hall	-	(5,495)	(5,495)
TOTAL FUNDS	<u>47,532</u>	<u>(38,871)</u>	<u>8,661</u>

The fixed asset fund represents the cost of freehold land.

The purpose of the restricted funds is for the refurbishment of the Community Hall and largely relates to grants from the Community Fund (National Lottery Charities Board) towards the capital costs. The fund will be reduced by the related depreciation charge over the period of the lease.

11. CONTINGENT LIABILITIES

The grant of £300,000 received from the National Lottery Charities Board is subject to clawback should the Trust breach any of the grant conditions. The National Lottery Charities Board have a charge over the leasehold property to secure this contingent liability.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020 or for the year ended 31 December 2019.