

**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**

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# Whittle-le-Woods Community Hall Trust

## Reference and Administrative Details for the year ended 31 December 2022

<b>TRUSTEES</b>	PW Higham BA Higham JE Bell GM Harrison MJ Ward W Yates C Newall L Coupar
<b>COMPANY SECRETARY</b>	PW Higham
<b>REGISTERED OFFICE</b>	Whittle-Le-Woods Community Hall Union Street Whittle-Le-Woods Chorley Lancashire PR6 7LN
<b>REGISTERED COMPANY NUMBER</b>	03812865 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1078406
<b>INDEPENDENT EXAMINER</b>	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**

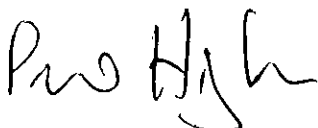
The charity is a charitable company limited by guarantee and not having a share capital and, in accordance with Section 30(2) of the Companies Act 1985 is exempt from the requirement to use the word 'limited' as part of its name. It is governed by a Memorandum and Articles of Association.

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:

A handwritten signature in black ink, appearing to read 'PW Higham', written in a cursive style.

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

# 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 £
<b>FIXED ASSETS</b>					
Tangible assets	8	126,515	306,040	432,555	440,461
<b>CURRENT ASSETS</b>					
Cash at bank		54,155	-	54,155	34,610
<b>CREDITORS</b>					
Amounts falling due within one year	9	(912)	-	(912)	(876)
<b>NET CURRENT ASSETS</b>		<u>53,243</u>	<u>-</u>	<u>53,243</u>	<u>33,734</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>179,758</u>	<u>306,040</u>	<u>485,798</u>	<u>474,195</u>
<b>NET ASSETS</b>		<u>179,758</u>	<u>306,040</u>	<u>485,798</u>	<u>474,195</u>
<b>FUNDS</b>	10				
Unrestricted funds:					
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>
<b>TOTAL FUNDS</b>				<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

- 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)

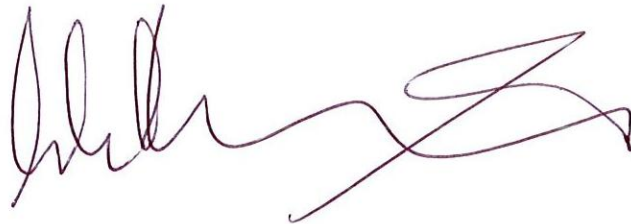
## Balance Sheet - continued

31 December 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
	1	1
Staff	<u>1</u>	<u>1</u>

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

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

### 8. TANGIBLE FIXED ASSETS

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

# 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	<b>912</b>	876

### 10. MOVEMENT IN FUNDS

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

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

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

### Comparatives for movement in funds

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

# 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 £
<b>Unrestricted funds</b>			
General fund	19,100	(23,336)	(4,236)
<b>Restricted funds</b>			
Community Hall	-	(5,175)	(5,175)
<b>TOTAL FUNDS</b>	<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.