

# SCARISBRICK HALL TRUST

England & Wales · Charity number 1118539

## Details

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Other names	KINGSWOOD COLLEGE TRUST, SCARISBRICK HALL SCHOOL TRUST
Status	Registered
Legal form	Charitable company
Company number	06146393
Registered	2007-03-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**                      Scarisbrick Hall  
   Southport Road  
   Scarisbrick  
   Ormskirk  
   L40 9RQ

**Phone**                        01704841151

**Email**                        [admin@scarisbrickhalltrust.org](mailto:admin@scarisbrickhalltrust.org)

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE UP TO THE AGE OF 19 IN SUCH WAYS AS THE TRUSTEES THINK FIT INCLUDING BY THE PROVISION OF BURSARIES, SCHOLARSHIPS AND OTHER GRANTS ("THE OBJECTS")."

**Activities:** The restoration, preservation, maintenance and repair of the historically significant grade 1 listed, Scarisbrick Hall. Provider of financial support to local children in education and training. To advance sports education and participation of children and the community. To advance the education of children in music and the performing arts children and the promotion of community participation.

## Classification

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- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE SCARISBRICK, WEST LANCASHIRE
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£38,706	£31,779	-	-
2023-08-31	£3,784	£5,731	-	-
2022-08-31	£13,851	£11,296	-	-
2021-08-31	£60,514	£20,849	-	-
2020-08-31	£60,514	£20,849	-	-

## Trustees

Name	Role	Appointed
Gregory Aylmer		2017-04-01
Jeffrey Shaw		2015-04-02
Lynda Ann Headley		2015-04-02
Michael Headley		2017-04-01
Susan Jane Aylmer		2015-04-02

**SCARISBRICK HALL TRUST**

England & Wales - Charity number 1118539

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/23 Period start date to 31/08/24 Period end date

Charity name: SCARISBRICK HALL TRUST

Charity registration number: 1118539

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Restoration, preservation and upkeep of Scarisbrick Hall. Provision of financial support to children in education.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>To advance education for children in the local community in the fields of sport, music and performing arts.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have paid regard to the guidance issued by the charity commission on public benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>Development of the Global classroom</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Financially sound</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>All monies are used to fund the objectives of the charity</b>
Amount of reserves held	Para 1.22	<b>54365</b>
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>n/a</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum and articles of association</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Private company limited by guarantee without share capital</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Appointed by trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Scaribrick Hall Trust
Other name the charity uses	
Registered charity number	1118539
Charity's principal address	Scaribrick Hall Southport Road Ormskirk L40 9RQ



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Alison Lawrence	
Position (eg Secretary, Chair, etc)	Secretary	
Date	09/03/2025	

Company registration number 06146393 (England and Wales)

**SCARISBRICK HALL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

# SCARISBRICK HALL TRUST

## COMPANY INFORMATION

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**Directors** Greg Aylmer  
Susan Aylmer  
Miss Lynda Headley  
Mr Jeffrey Shaw

**Secretary** Ms Alison Lawrence

**Company number** 06146393

**Registered office** Scarisbrick Hall  
Southport Road  
Ormskirk  
Lancs  
L40 9RQ

**Accountants** M & J Lawrence  
39 Chester Road  
Castle Bromwich  
Birmingham  
B36 9DL

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# SCARISBRICK HALL TRUST

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Balance sheet	4
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# SCARISBRICK HALL TRUST

## DIRECTORS' REPORT

***FOR THE YEAR ENDED 31 AUGUST 2024***

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The directors present their annual report and financial statements for the year ended 31 August 2024.

### **Principal activities**

The principal activity of the company continued to be that of support of education, performing arts and sporting activities.

### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Greg Aylmer  
Susan Aylmer  
Miss Lynda Headley  
Mr Jeffrey Shaw

### **Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Greg Aylmer  
**Director**

9 March 2025

# SCARISBRICK HALL TRUST

## REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF SCARISBRICK HALL TRUST

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These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 August 2024.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give a true and fair view.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

**M & J Lawrence**

9 March 2025

**Financial Accountants**

39 Chester Road  
Castle Bromwich  
Birmingham

B36 9DL

# SCARISBRICK HALL TRUST

## PROFIT AND LOSS ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2024*

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	<b>2024</b> £	<b>2023</b> £
<b>Turnover</b>	38,707	3,748
Administrative expenses	(24,077)	(407)
<b>Operating profit</b>	14,630	3,341
Interest payable and similar expenses	(324)	(324)
<b>Profit before taxation</b>	14,306	3,017
Tax on profit	-	-
<b>Profit for the financial year</b>	<u>14,306</u>	<u>3,017</u>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

# SCARISBRICK HALL TRUST

## BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	4		53,340		53,340
<b>Current assets</b>					
Cash at bank and in hand		9,775		2,848	
<b>Creditors: amounts falling due within one year</b>	5	-		(2,379)	
<b>Net current assets</b>			9,775		469
<b>Total assets less current liabilities</b>			63,115		53,809
<b>Creditors: amounts falling due after more than one year</b>	6		(8,750)		(13,750)
<b>Net assets</b>			54,365		40,059
<b>Capital and reserves</b>					
Called up share capital			-		-
Profit and loss reserves			54,365		40,059
<b>Total equity</b>			54,365		40,059

For the financial year ended 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 9 March 2025 and are signed on its behalf by:

Greg Aylmer  
**Director**

Company registration number 06146393 (England and Wales)

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2024

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#### 1 Accounting policies

##### Company information

Scarisbrick Hall Trust is a private company limited by shares incorporated in England and Wales. The registered office is Scarisbrick Hall, Southport Road, Ormskirk, Lancs, L40 9RQ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### 1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

Enter amortisation rate via StatDB - cd999267

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

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### 1 Accounting policies

(Continued)

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

### 1 Accounting policies (Continued)

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2024 Number	2023 Number
Total	-	-

### 4 Intangible fixed assets

#### Cost

At 1 September 2023 and 31 August 2024

Other  
£

53,340

#### Amortisation and impairment

At 1 September 2023 and 31 August 2024

-

#### Carrying amount

At 31 August 2024

53,340

At 31 August 2023

53,340

### 5 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	-	2,379

### 6 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	8,750	13,750

# SCARISBRICK HALL TRUST

## DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2024

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	2024 £	2024 £	2023 £	2023 £
<b>Turnover</b>				
Donations Received		38,707		3,748
<b>Administrative expenses</b>				
Legal and professional fees	432		396	
Bank charges	24		11	
Donations & Scholarships	23,621		-	
		<u>(24,077)</u>		<u>(407)</u>
<b>Operating profit</b>		14,630		3,341
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		<u>(324)</u>		<u>(324)</u>
<b>Profit before taxation</b>	36.96%	<u>14,306</u>	80.50%	<u>3,017</u>

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**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Charity Name  
Scarisbrick Hall Trust

**On accounts for the year ended**

31/08/2024

**Charity no (if any)**

1118539

**Set out on pages**

1 - 8

*(remember to include the page numbers of additional sheets)*

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**

**Date:**

09/03/2025

**Name:**

Les King

**Relevant professional qualification(s) or body**

(if any):

--

**Address:**

M Lawrence & Co Chartered Accountants

213 Station Road, Stechford, Birmingham, B33 8BB

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**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

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**SCARISBRICK HALL TRUST**

England & Wales - Charity number 1118539

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# Accounts

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## Trustees' Annual Report for the period

From 01/09/22 Period start date to 31/08/23 Period end date

Charity name: SCARISBRICK HALL TRUST

Charity registration number: 1118539

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>Restoration, preservation and upkeep of Scarisbrick Hall. Provision of financial support to children in education.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>To advance education for children in the local community in the fields of sport, music and performing arts.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have paid regard to the guidance issued by the charity commission on public benefit.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>Development of the Global classroom</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>Financially sound</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>All monies are used to fund the objectives of the charity</b>
Amount of reserves held	Para 1.22	<b>40059</b>
Reasons for holding zero reserves	Para 1.22	<b>n/a</b>
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>n/a</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
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How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Private company limited by guarantee without share capital</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Appointed by trustees</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Scarisbrick Hall Trust
Other name the charity uses	
Registered charity number	1118539
Charity's principal address	Scarisbrick Hall Southport Road Ormskirk L40 9RQ



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


## Other optional information

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**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Alison Lawrence	
Position (eg Secretary, Chair, etc)	Secretary	
Date	09/03/2025	

Company registration number 06146393 (England and Wales)

**SCARISBRICK HALL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

# SCARISBRICK HALL TRUST

## COMPANY INFORMATION

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**Directors** Greg Aylmer  
Susan Aylmer  
Miss Lynda Headley  
Mr Jeffrey Shaw

**Secretary** Ms Alison Lawrence

**Company number** 06146393

**Registered office** Scarisbrick Hall  
Southport Road  
Ormskirk  
Lancs  
L40 9RQ

**Accountants** M & J Lawrence  
39 Chester Road  
Castle Bromwich  
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B36 9DL

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# SCARISBRICK HALL TRUST

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# SCARISBRICK HALL TRUST

## DIRECTORS' REPORT

***FOR THE YEAR ENDED 31 AUGUST 2023***

---

The directors present their annual report and financial statements for the year ended 31 August 2023.

### **Principal activities**

The principal activity of the company continued to be that of support of education, performing arts and sporting activities.

### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Greg Aylmer  
Susan Aylmer  
Miss Lynda Headley  
Mr Jeffrey Shaw

### **Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Greg Aylmer  
**Director**

31 May 2024

# SCARISBRICK HALL TRUST

## REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF SCARISBRICK HALL TRUST

---

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 August 2023.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give a true and fair view.

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

**M & J Lawrence**

31 May 2024

**Financial Accountants**

39 Chester Road  
Castle Bromwich  
Birmingham

B36 9DL

# SCARISBRICK HALL TRUST

## PROFIT AND LOSS ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2023*

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	<b>2023</b>	<b>2022</b>
	£	£
<b>Turnover</b>	3,748	6,573
Administrative expenses	(407)	(472)
	<hr/>	<hr/>
<b>Operating profit</b>	3,341	6,101
Interest payable and similar expenses	(324)	(324)
	<hr/>	<hr/>
<b>Profit before taxation</b>	3,017	5,777
Tax on profit	-	-
	<hr/>	<hr/>
<b>Profit for the financial year</b>	3,017	5,777
	<hr/> <hr/>	<hr/> <hr/>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

# SCARISBRICK HALL TRUST

## BALANCE SHEET

AS AT 31 AUGUST 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	4		53,340		53,340
<b>Current assets</b>					
Cash at bank and in hand		2,848		4,795	
<b>Creditors: amounts falling due within one year</b>	5	<u>(2,379)</u>		<u>(2,343)</u>	
<b>Net current assets</b>			469		2,452
<b>Total assets less current liabilities</b>			53,809		55,792
<b>Creditors: amounts falling due after more than one year</b>	6		<u>(13,750)</u>		<u>(18,750)</u>
<b>Net assets</b>			<u>40,059</u>		<u>37,042</u>
<b>Capital and reserves</b>					
Called up share capital			-		-
Profit and loss reserves			<u>40,059</u>		<u>37,042</u>
<b>Total equity</b>			<u>40,059</u>		<u>37,042</u>

For the financial year ended 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 31 May 2024 and are signed on its behalf by:

Greg Aylmer  
**Director**

**Company Registration No. 06146393**

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2023

---

#### 1 Accounting policies

##### Company information

Scarisbrick Hall Trust is a private company limited by shares incorporated in England and Wales. The registered office is Scarisbrick Hall, Southport Road, Ormskirk, Lancs, L40 9RQ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### 1.3 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

Enter amortisation rate via StatDB - cd999267

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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### 1 Accounting policies

(Continued)

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

### 1 Accounting policies (Continued)

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	-	-

### 4 Intangible fixed assets

#### Cost

At 1 September 2022 and 31 August 2023

Other  
£

53,340

#### Amortisation and impairment

At 1 September 2022 and 31 August 2023

-

#### Carrying amount

At 31 August 2023

53,340

At 31 August 2022

53,340

### 5 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	2,379	2,343

### 6 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	13,750	18,750

# SCARISBRICK HALL TRUST

## DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2023

---

	2023		2022	
	£	£	£	£
<b>Turnover</b>				
Donations Received		3,748		6,573
<b>Administrative expenses</b>				
Legal and professional fees	396		432	
Bank charges	11		40	
	<u>          </u>		<u>          </u>	
		(407)		(472)
<b>Operating profit</b>		3,341		6,101
<b>Interest payable and similar expenses</b>				
Bank interest on loans and overdrafts		(324)		(324)
		<u>          </u>		<u>          </u>
<b>Profit before taxation</b>	80.50%	<u>3,017</u>	87.89%	<u>5,777</u>

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Section A

Independent Examiner's Report

Report to the trustees

Charity Name  
Scarisbrick Hall Trust

On accounts for the year ended

31/08/2023

Charity no (if any)

1118539

Set out on pages

1 - 8

(remember to include the page numbers of additional sheets)

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

09/03/2025

Name:

Les King

Relevant professional qualification(s) or body

(if any):

**Address:** M Lawrence & Co Chartered Accountants  
213 Station Road, Stechford, Birmingham, B33 8BB

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**SCARISBRICK HALL TRUST**

England & Wales - Charity number 1118539

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# Accounts

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**Trustees' Annual Report for the period**

From 01/09/19 Period start date To 31/08/20 Period end date

Charity name: SCARISBRICK HALL TRUST

Charity registration number: 1118539

**Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RESTORATION, PRESERVATION AND REPAIR OF SCARISBRICK HALL. PROVIDE FINANCIAL SUPPORT TO LOCAL CHILDREN IN EDUCATION
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	TO ADVANCE SPORTS EDUCATION AND PARTICIPATION OF CHILDREN AND THE COMMUNITY TO ADVANCE THE EDUCATION OF MUSIC AND PERFORMING ARTS OF CHILDREN AND THE COMMUNITY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

**Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>GRANTS SECURED FROM HERITAGE ENGLAND</p> <p>DONATIONS RECEIVED FROM PARENTS OF PUPILS OF SCARISBRICK HALL SCHOOL</p> <p>MAJOR IMPROVEMENTS TO THE ACCESS AND EGRESS ROAD INTO THE GROUNDS WITH IMPROVED SAFETY.</p> <p>CONTRIBUTIONS MADE TOWARDS THE RENOVATION OF THE TOWER</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	FINANCIALLY SOUND
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	ALL FUNDS RAISED ARE USED TO FUND THE OBJECTIVES OF THE CHARITY
Amount of reserves held	Para 1.22	40714
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	MEMORANDUM AND ARTICLES OF ASSOCIATION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	PRIVATE LIMITED COMPANY BY GUARANTEE WITHOUT SHARE CAPITAL
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	APPOINTED BY TRUSTEES

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	SCARISBRICK HALL TRUST
Other name the charity uses	
Registered charity number	1118539
Charity's principal address	SCARISBRICK HALL SOUTHPORT ROAD ORMSKIRK L40 9RQ

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LYNDA HEADLEY			
2	JEFF SHAW			
3	SUSAN AYLMER			
4	GREG AYLMER			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

Director name		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--


### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	ALISON LAWRENCE	
Position (eg Secretary, Chair, etc)	SECRETARY	
Date	09/02/23	

Company registration number 06146393 (England and Wales)

**SCARISBRICK HALL TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

# SCARISBRICK HALL TRUST

## COMPANY INFORMATION

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<b>Directors</b>	Greg Aylmer Susan Aylmer Miss Lynda Headley Mr Jeffrey Shaw
<b>Secretary</b>	Ms Alison Lawrence
<b>Company number</b>	06146393
<b>Registered office</b>	Scarisbrick Hall Southport Road Ormskirk Lancs L40 9RQ
<b>Accountants</b>	M & J Lawrence 39 Chester Road Castle Bromwich Birmingham B36 9DL

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# SCARISBRICK HALL TRUST

## CONTENTS

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Directors' report	1
Accountants' report	2
Profit and loss account	3
Balance sheet	4
Notes to the financial statements	5 - 8

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# SCARISBRICK HALL TRUST

## DIRECTORS' REPORT

*FOR THE YEAR ENDED 31 AUGUST 2020*

---

The directors present their annual report and financial statements for the year ended 31 August 2020.

### **Principal activities**

The principal activity of the company continued to be that of support of education, performing arts and sporting activities.

### **Directors**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Greg Aylmer  
Susan Aylmer  
Miss Lynda Headley  
Mr Jeffrey Shaw

### **Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

.....  
Greg Aylmer  
**Director**

Date: .....

# SCARISBRICK HALL TRUST

## REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF SCARISBRICK HALL TRUST

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These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the year ended 31 August 2020.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the balance sheet, you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

**M & J Lawrence**

.....

**Financial Accountants**

39 Chester Road  
Castle Bromwich  
Birmingham

B36 9DL

# SCARISBRICK HALL TRUST

## PROFIT AND LOSS ACCOUNT

*FOR THE YEAR ENDED 31 AUGUST 2020*

---

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	60,514	14,122
Administrative expenses	(20,849)	(35,202)
	<hr/>	<hr/>
<b>Profit/(loss) before taxation</b>	39,665	(21,080)
Tax on profit/(loss)	-	-
	<hr/>	<hr/>
<b>Profit/(loss) for the financial year</b>	39,665	(21,080)
	<hr/> <hr/>	<hr/> <hr/>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

# SCARISBRICK HALL TRUST

## BALANCE SHEET

AS AT 31 AUGUST 2020

---

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Intangible assets	3		18,180		-
<b>Current assets</b>					
Cash at bank and in hand		47,534		1,049	
<b>Net current assets</b>			47,534		1,049
<b>Total assets less current liabilities</b>			65,714		1,049
<b>Creditors: amounts falling due after more than one year</b>	4		(25,000)		-
<b>Net assets</b>			40,714		1,049
<b>Capital and reserves</b>					
Called up share capital			-		-
Profit and loss reserves			40,714		1,049
<b>Total equity</b>			40,714		1,049

For the financial year ended 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on ..... and are signed on its behalf by:

.....  
Greg Aylmer  
**Director**

**Company Registration No. 06146393**

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

---

### 1 Accounting policies

#### Company information

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The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

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Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

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Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

#### 1.3 Intangible fixed assets other than goodwill

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Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

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Enter amortisation rate via StatDB - cd999267

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

---

### 1 Accounting policies

(Continued)

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020 Number	2019 Number
Total	-	-

# SCARISBRICK HALL TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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### 3 Intangible fixed assets

	Other £
<b>Cost</b>	
At 1 September 2019	-
Additions	18,180
	<hr/>
At 31 August 2020	18,180
	<hr/>
<b>Amortisation and impairment</b>	
At 1 September 2019 and 31 August 2020	-
	<hr/>
<b>Carrying amount</b>	
At 31 August 2020	18,180
	<hr/> <hr/>
At 31 August 2019	-
	<hr/> <hr/>

### 4 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Bank loans and overdrafts	25,000	-
	<hr/> <hr/>	<hr/> <hr/>

# SCARISBRICK HALL TRUST

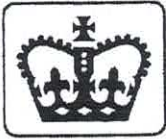
## DETAILED TRADING AND PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

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		2020		2019
	£	£	£	£
<b>Turnover</b>				
Donations Received		60,514		14,122
<b>Administrative expenses</b>				
Legal and professional fees	1,000		1,000	
Bank charges	60		60	
Donations & Scholarships	19,789		34,142	
	<u>          </u>		<u>          </u>	
		(20,849)		(35,202)
<b>Operating profit/(loss)</b>		<u>39,665</u>		<u>(21,080)</u>

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Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

SCARISBRICK HALL TRUST

On accounts for the year ended

31 AUGUST 2020

Charity no (if any)

1118539

Set out on pages

1 - 12

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 08 / 2020

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~\*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

09/02/23

Name:

LES KINGS

Relevant professional qualification(s) or body (if any):

[Empty box]

Address:

M Lawrence & Co Chartered Accountants  
213 Station Road, Stechford,  
Birmingham, B33 8BB

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

