

Charity Registration No. 1131993
Company Registration No. 7002835

HELSINGTON & BRIGSTEER VILLAGE HALL
(A company limited by guarantee)

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2024

HELSINGTON & BRIGSTEER VILLAGE HALL
REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Helsington & Brigsteer Village Hall
Charity Registration No.	1131993
Company Registration No.	7002835
Registered Office and principal address	Helsington & Brigsteer Village Hall Brigsteer Kendal LA8 8AL
Trustees and directors	Mr R G Bryan Mr R P Caddick – resigned 23/12/2024 Mr D K Sharpe Mr J Cheesbrough Ms M Yates Ms K Ritchie – resigned 04/05/2024 Mrs B Clifford Mrs P K Riley – appointed 22/07/2024 Mrs J Tudor – appointed 08/08/2024
Secretary	Mrs P K Riley
Bankers	HSBC 64 Highgate Kendal LA9 4TQ NatWest 250 Bishopsgate London EC2M 4AA
Accountants	Brown & Co Chartered Accountants Libra House Murley Moss Business Village Kendal LA9 7RL

HELSINGTON & BRIGSTEER VILLAGE HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report together with the financial statements of the charity for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Structure, governance and management.

Governing document

Helsington & Brigsteer Village Hall is a charitable company limited by guarantee. It was established under a Memorandum of Association which defines its objects and powers, and it is governed by way of its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisation

The directors of the company are also charity trustees for the purposes of charity law. Members are elected to serve for a period of three years after which they must be re-elected at an Annual General Meeting.

Recruitment and appointment of members

The directors are responsible for the recruitment of new members who must be over 18 years of age and normally resident in the Parish of Helsington.

Induction and training of trustees

Following appointment, new trustees are invited and encouraged to attend a short training session to familiarise themselves with the charity and the context within which it operates. The training session covers.

- The obligations of the Council members and their responsibilities under the Charities Act.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published accounts.
- Plans and objectives.

Risk management.

The trustees have assessed the risks to which the charity is exposed with reference to operations, health and safety and the ongoing finances of the charity and have adopted the necessary policies to monitor and mitigate those risks.

HELSINGTON & BRIGSTEER VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

Objectives and activities

Objectives

The Charity's main objective is to provide a village hall for the use of the residents of Helsington parish and the surrounding district with a view to improving their lives and providing a central location for meetings, lectures, classes and other forms of recreation and leisure.

Activities

A project to install solar panels was completed this year. Its objectives were to reduce electricity costs, generate income, provide off-grid resilience, and demonstrate our ongoing commitment to the environment and 'green solutions' wherever practicable.

Total costs of the project were £21,516. This was met by £20,720 in grant funding and the balance from local fund raising. We are extremely grateful to all those that supported this work.

We are grateful to all residents who have organised fund-raising activities and helped with maintenance.

The trustees would also like to thank the volunteers who have assisted in the running of the hall during the year.

The Charity exists for the benefit of the local community and, with its facilities available for use by the wider general public, the trustees consider that the Charity's activities are delivering public benefit.

Financial review

The Charity's financial position remains sound.

We are most grateful to our grantors and for donations from Helsington Parish Council and members of the public.

At the year end the Charity had net assets of £385,738 and cash balances of £75,228.

Plans

The Charity plans to keep the village hall order in good order, maintaining and refurbishing it as appropriate, so that it continues to meet its objectives.

Policy on reserves

The Charity maintains sufficient reserves to carry out repairs and to fund activities in line with its charitable objectives.

The trustees intend to maintain reserves representing at least two years' normal expenditure to meet unexpected costs.

Reference and administrative details

Charity Registration number:	1131993
Company Registration number:	7002835
Registered Office and principal address:	Helsington Village Hall, Brigsteer, Kendal. LA8 8AL.

HELSINGTON & BRIGSTEER VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 DECEMBER 2024 (continued)

Trustees and directors

Those who were trustees and directors on the date this report was approved or who served as a trustee during the reporting period were as follows.

Mr R G Bryan
Mr R P Caddick – resigned 23/12/2024
Mr D K Sharpe
Mr J Cheesbrough
Ms M Yates
Ms K Ritchie – resigned 04/05/2024
Mrs B Clifford
Mrs P K Riley – appointed 22/07/2024
Mrs J Tudor – appointed 08/08/2024

Statement of Trustees' responsibilities

The charity trustees (who are also directors of Helsington & Brigsteer Village Hall for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each year which give a true and fair view of the state of the affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure, of the charitable company for that year. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply these consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 30 June 2025 and signed on their behalf by:


Mr R G Bryan
Trustee

HELSINGTON & BRIGSTEER VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (Incorporating Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds		Total Funds	Total Funds
			Big Lottery Fund	Other		
	Note	£	£	£	2024 £	2023 £
Income and endowments from:						
Donations and legacies	3	3,669	-	-	3,669	1,695
Charitable activities		20,214	-	-	20,214	17,066
Investments	4	1,244	-	-	1,244	267
Grants		2,072	-	-	2,072	-
Total		27,199	-	-	27,199	19,028
Expenditure on:						
Charitable activities	5	19,318	5,499	2,999	27,816	25,913
Net income/(expenditure)		7,881	(5,499)	(2,999)	(617)	(6,885)
Transfers between funds		-	-	-	-	-
Net movement in funds		7,881	(5,499)	(2,999)	(617)	(6,885)
Total funds brought forward		80,568	197,977	107,810	386,355	393,240
Total funds carried forward		88,449	192,478	104,811	385,738	386,355

The Statement of Financial Activities includes all gains and losses in the year and, therefore, a Statement of Total Recognised gains and losses has not been prepared.

All the amounts above relate to continuing activities.

The notes on pages 8 to 12 form part of these accounts

HELSINGTON & BRIGSTEER VILLAGE HALL

BALANCE SHEET AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	7		329,758		318,027
Current Assets					
Cash at bank		75,228		76,428	
		<hr/>		<hr/>	
		75,228		76,428	
Creditors: amounts falling due within one year	8	(2,672)		(8,100)	
		<hr/>		<hr/>	
Net Current Assets			72,556		68,328
Creditors: amounts falling due after more than one year	9		(16,576)		
			<hr/>		<hr/>
Total net assets			385,738		386,355
			<hr/>		<hr/>
Funds	10				
Unrestricted Funds			88,449		80,568
Restricted Funds:					
Big Lottery Fund			192,478		197,977
Other			104,811		107,810
			<hr/>		<hr/>
Total charity funds			385,738		386,355
			<hr/>		<hr/>

For the financial year ended 31 December 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 Act with respect to accounting records and the preparation of financial statements.

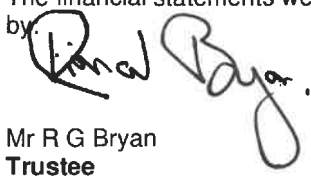
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

HELSINGTON & BRIGSTEER VILLAGE HALL

**BALANCE SHEET (continued)
AS AT 31 DECEMBER 2024**

The financial statements were approved by the Trustees on 30 June 2025 and signed on their behalf
by:


Mr R G Bryan
Trustee

The notes on pages 8 to 12 form part of these accounts

HELSINGTON & BRIGSTEER VILLAGE HALL

NOTES TO THE ACCOUNTS

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Helsington & Brigsteer Village Hall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

c) Interest receivable

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

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for a particular area of the charity's work or for specific projects undertaken by the charity.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds.
- Expenditure on charitable activities includes the costs of functions undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

HELSINGTON & BRIGSTEER VILLAGE HALL

NOTES TO THE ACCOUNTS

f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

g) Tangible fixed assets

Tangible fixed assets are stated at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset category	Annual rate
Village Hall	2%
Fittings & equipment	10%

h) Debtors

Debtors are recognised at the amount due to the charity.

i) Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

k) Grants

Capital grants received are treated as deferred income and are amortised over the useful life of the assets concerned.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Income from donations and legacies

The charity's unrestricted income came from donations and local government grants during the year.

4. Investment income

The charity's investment income arises from money held in interest bearing deposit accounts.

HELSINGTON & BRIGSTEER VILLAGE HALL

NOTES TO THE ACCOUNTS

5. Analysis of expenditure on charitable activities

	Unrestricted Funds	Restricted Funds		Total	Total
		Big Lottery Fund	Other	2024	2023
	£	£	£	£	£
Event costs	2,637	-	-	2,637	3,596
Heat and light	2,687	-	-	2,687	2,475
Repairs and maintenance	6,710	-	-	6,710	6,612
Water	82	-	-	82	105
Insurance	1,153	-	-	1,153	951
Sundries	1,728	-	-	1,728	1,648
Professional fees	600	-	-	600	623
Bank charges	84	-	-	84	64
Depreciation	3,637	5,499	2,999	12,135	9,839
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	19,318	5,499	2,999	27,816	25,913
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

HELSINGTON & BRIGSTEER VILLAGE HALL

NOTES TO THE ACCOUNTS

7. Tangible fixed assets

	Village Hall £	Fittings & equipment £	Total £
Cost			
On 1 January 2024	431,131	36,616	467,747
Additions	-	23,866	23,866
	<hr/>	<hr/>	<hr/>
On 31 December 2024	431,131	60,482	491,613
	<hr/>	<hr/>	<hr/>
Depreciation			
On 1 January 2024	118,349	31,371	149,720
Charge for year	8,623	3,512	12,135
	<hr/>	<hr/>	<hr/>
On 31 December 2024	126,972	34,883	161,855
	<hr/>	<hr/>	<hr/>
Net book value			
On 31 December 2024	304,159	25,599	329,758
	<hr/>	<hr/>	<hr/>
On 31 December 2023	312,782	5,245	318,027
	<hr/>	<hr/>	<hr/>

8. Creditors: amounts falling due within one year

	2024 £	2023 £
Deferred grant income re Solar PV Project	2,072	7,500
Accrual	600	600
	<hr/>	<hr/>
	2,672	8,100
	<hr/>	<hr/>

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Deferred grant income re Solar PV Project	16,576	-
	<hr/>	<hr/>
	16,576	-
	<hr/>	<hr/>

HELSINGTON & BRIGSTEER VILLAGE HALL

NOTES TO THE ACCOUNTS

10. Movement in funds

	1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	31 December 2024 £
Unrestricted Funds	80,568	27,199	(19,318)	-	88,449
Restricted Funds:					
Big Lottery Fund	197,977	-	(5,499)	-	192,478
Other	107,810	-	(2,999)	-	104,811
	<u>386,355</u>	<u>27,199</u>	<u>(27,816)</u>	<u>-</u>	<u>385,738</u>

The restricted funds relate to grants, donations and gifts received for the purpose of building and maintaining the new village hall and the cost of fittings and equipment.

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds		Total £
		Big Lottery Fund £	Other £	
Tangible fixed assets	32,469	192,478	104,811	329,758
Current assets	75,228	-	-	75,228
Current liabilities	(2,672)	-	-	(2,672)
Long term liabilities	(16,576)	-	-	(16,576)
	<u>88,449</u>	<u>192,478</u>	<u>104,811</u>	<u>385,738</u>

12. Secured assets

The grant provided by the Big Lottery Fund to partially finance the development of the new village hall in the amount of £274,963 is secured by way of a legal charge over the freehold land and buildings known as Helsington & Brigsteer Village Hall.

HELSINGTON & BRIGSTEER VILLAGE HALL
CHARTERED ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS
OF HELSINGTON & BRIGSTEER VILLAGE HALL
FOR THE YEAR ENDED 31 DECEMBER 2024

To assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Helsington & Brigsteer Village Hall for the year ended 31 December 2024 as set out on pages 8 to 12 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/members handbook](https://www.icaew.com/members-handbook).

This report is made solely to the Board of Directors of Helsington & Brigsteer Village Hall, as a body, in accordance with the terms of our engagement letter dated 1 March 2012. Our work has been undertaken solely to prepare for your approval the accounts of Helsington & Brigsteer Village Hall and state those matters that we have agreed to state to the Board of Directors of Helsington & Brigsteer Village Hall, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](https://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Helsington & Brigsteer Village Hall and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Helsington & Brigsteer Village Hall has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus of income over expenditure of Helsington & Brigsteer Village Hall. You consider that Helsington & Brigsteer Village Hall is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Helsington & Brigsteer Village Hall. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us, and we do not, therefore, express any opinion on the statutory accounts.



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