

BOOTHSTOWN VILLAGE HALL ASSOCIATION

England & Wales · Charity number 1149169

Details

Status Registered

Legal form Charitable company

Company number [08098399](#)

Registered 2012-10-02

Register [View on the Charity Commission register](#)

Contact

Address Boothstown Village Hall
9 Vicars Hall Lane
Worsley
Manchester
M28 1JF

Phone 07717858230

Email admin@boothstovnvillagehall.org.uk

Website www.boothstovnvillagehall.org.uk

Activities

Objects: THE CHARITY'S OBJECTS("OBJECTS")ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 4.1 TO PROMOTE THE BENEFIT OF THE INHABITANTS OF BOOTHSTOWN WITHOUT DISTINCTION OF SEX,SEXUAL ORIENTATION,AGE,DISABILITY, NATIONALITY, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE STATUTORY AUTHORITIES,VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS; 4.2 TO ESTABLISH, OR SECURE THE ESTABLISHMENT OF, A COMMUNITY CENTRE AND TO MAINTAIN AND MANAGE THE SAME (WHETHER ALONE OR IN CO-OPERATION WITH ANY STATUTORY AUTHORITY OR OTHER PERSON OR BODY) IN FURTHERANCE OF THE OBJECTS; 4.3 TO PROMOTE SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF THE PUBLIC AS MAY FROM TIME TO TIME BE DETERMINED. THE CHARITY SHALL BE NON-PARTY IN POLITICS AND NON-SECTARIAN IN RELIGION.

Activities: To maintain and manage a village hall

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BOOTHSTOWN
- Salford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£54,883	£29,302	-	-
2024-07-31	£47,621	£48,565	-	-
2023-07-31	£48,149	£34,644	-	-
2022-07-31	£36,932	£39,129	-	-
2021-07-31	£30,777	£22,960	-	-

Trustees

Name	Role	Appointed
HELEN WILES	Chair	2012-07-01
ANDRE FREDERICK BATCHELOR		2012-07-01
Christopher David Jones		2022-10-16
David McCormick		2012-07-01
Jane Dalton		2025-10-27
Lisa Carter		2025-10-27
Paul William Rowe		2025-10-27

BOOTHSTOWN VILLAGE HALL ASSOCIATION

England & Wales - Charity number 1149169

Accounts

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)
REGISTERED CHARITY NUMBER: 1149169

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
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YEAR ENDING 31 JULY 2025**

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**BOOTHSTOWN VILLAGE HALL ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the Financial Statements of the Charity for the year ended 31 July 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice for Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)
REGISTERED CHARITY NUMBER: 1149169

Registered Office:
9 Vicars Hall Lane
Worsley
Manchester
M28 1JF

Trustees/Directors
H Wiles (Chair)
D A McCormick
A F Batchelor
M Turner
C Jones

Independent Examiner: Judith Sandground ACA

Bankers: Co-operative Bank plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BOOTHSTOWN VILLAGE HALL ASSOCIATION was incorporated as a company limited by guarantee (registered in England and Wales, Company No. 08098399) on 8 June 2012 and was registered with the Charity Commissioners (Charity number 1149169 on 2 October 2012.

Recruitment and appointment of new trustees

As set out in the Articles of Association, trustees other than those retiring by rotation can only be appointed at a general meeting if (1) they are recommended by existing trustees or (2) the required notice has been given by a member entitled to vote of the intention to propose that person as a trustee and the required notice has been given to those entitled to receive notice of the meeting.

OBJECTIVES AND ACTIVITIES

Objectives and aims of the Company are:

1. to promote the benefit of the inhabitants of Boothstown without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory Authority or other person or body) in furtherance of the Objects;
3. to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The Charity shall be non-party in politics and non-sectarian in religion.

SIGNIFICANT ACTIVITIES

The charity maintained and managed the building known as the Boothstown Village Hall and made it available for use by the local community. The AGM was held in October 2024. As there were more nominations for the committee than previously, consideration was given to changing the constitution to accommodate a larger committee. However, it was felt that there had not been sufficient time to consider all possibilities and therefore an EGM was called for January 2025, to resolve various issues and to propose changes to the constitution. The accounts for the AGM were prepared on the going concern basis and were examined by an Independent Examiner prior to the AGM. At the EGM held in January 2025, a new committee was voted in and some changes to the constitution, which is now named the Governing Document, were approved by the meeting. The Management Committee meets six times a year and oversees the running and maintenance of the building. The Management Committee has also ensured that health and safety policies and fire risk assessments are in place and that regular checks to fire alarms, extinguishers, lightning conductors etc. are carried out. The accounts are presented by the Treasurer and scrutinised at every committee meeting, and the Secretary and Assistant Secretary have sight of the day-to-day income and outgoings, which are authorised by the Chairperson. The premises are hired out to a school Breakfast Club, an After School Club, and a Playgroup during term time. Over this past year, we have also hosted Scouts, Cubs, Beavers, Guides, Brownies, a brass band, Baby Ballet, Bloom Babies, pilates, yoga, Irish dancing, badminton and table tennis, karate, glass fusion, sewing groups, Repair Cafe, and various WI and church groups. These are all regular hirers. We also host occasional hirers. Parties (especially for children) remain very popular. The Vintage Tea Rooms, which have become an established part of community life, are held three times a year with the proceeds going to church funds. At the Christmas Tea Room we welcomed Father Christmas who was extremely popular with local families and brought new people into the hall. The building is opened to the whole community for the Heritage Open Days each September. This year there was a special exhibition featuring the churches of Ellenbrook and Boothstown, namely St Mary's Church, Ellenbrook, St Andrew's Church, Boothstown and Boothstown Methodist Church. This theme was chosen to coincide with the 300th anniversary of St Mary's Church. Various works have been carried out to maintain and improve the premises. A new lease has been obtained from Manchester Diocese for 35 years at a peppercorn rent. Consequently some major projects have been planned. A new floor for the main hall, new roofs for three of the out houses and internal refurbishment of the out houses will be completed during the school summer holidays. We aim to continue to maintain, upgrade, decorate and reorder the premises. We have already started to advertise more widely using social media and will continue to explore this method of contacting people in the community, to encourage attendance at events and to encourage new hirers.

FINANCIAL REVIEW

The results for 2025 show that the charity had a surplus for the year of £25,581 (2024: £944 deficit). The accumulated reserves of £101,262 will be used to carry out further necessary remedial work and upgrades to the building. The accounts are prepared on a going concern basis and there are no material uncertainties about the charity's ability to continue.

RESERVES POLICY

The Policy is to hold at least £5,000 of reserves to ensure that there are sufficient funds to meet any unexpected necessary expense.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiners are unaware; and
the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

INDEPENDENT EXAMINER

Judith Sandground ACA will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Helen Wiles (Chair)
27 October 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE
UNAUDITED FINANCIAL STATEMENTS OF BOOTHSTOWN VILLAGE HALL
ASSOCIATION.**

I report on the financial statements of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the Year ended 31 July 2025 set out on pages 6 - 10, which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Independent Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

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

Independent Examiner's Statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts



Judith Sandground ACA

22nd October 2025

BOOTHSTOWN VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2025

		Unrestricted Funds	Restricted Funds	2025	2024
INCOME	Notes	£	£	£	£
Donations and legacies	3.1	360	0	360	360
Charitable Activities	3.2	52,019	0	52,019	44,943
Fund raising	3.3	1,414	0	1,414	1,664
Investment income	3.4	1,090	0	1,090	654
Total		54,883	0	54,883	47,621
EXPENDITURE ON					
Raising funds	4	125	0	125	398
Charitable Activities	5	29,177	0	29,177	48,167
Total		29,302	0	29,302	48,565
NET MOVEMENT IN FUNDS		25,581	0	25,581	(944)

RECONCILIATION OF FUNDS

Total Funds Brought Forward	75,681	0	75,681
Total Funds Carried Forward	101,262	0	101,262

BOOTHSTOWN VILLAGE HALL ASSOCIATION
BALANCE SHEET AT 31 JULY 2025

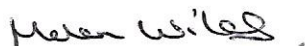
	Notes	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible assets	7		1,463		516
CURRENT ASSETS					
Debtors	8	2,639		6,960	
Cash at bank and in hand		106,179		78,874	
TOTAL CURRENT ASSETS		<u>108,818</u>		<u>85,834</u>	
CREDITORS: amounts falling due within one year					
	9	<u>(9,019)</u>		<u>(10,669)</u>	
NET CURRENT ASSETS			<u>99,799</u>		<u>75,165</u>
NET ASSETS			101,262		75,681
FUNDS					
Restricted Income Funds			0		0
Unrestricted funds			101,262		75,681
TOTAL FUNDS			<u>101,262</u>		<u>75,681</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 27 October 2025 and were signed on its behalf by:



Helen Wiles
Director



Chris Jones
Director

BOOTHSTOWN VILLAGE HALL ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31 JULY 2025

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2019.

2. ACCOUNTING POLICIES

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Deferred Income

Deferred income included in the accounts relates to activities which are to be provided at a later date.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost.

The depreciation rates and methods used are as follows:

Property improvements	on a straight line basis over the term of the lease
Equipment	25% reducing balance

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

3. ANALYSIS OF INCOME

3.1 DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	360	360

3.2 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Charitable activities	52,019	44,943

3.3 OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fund raising	1,414	1,664

3.4 INVESTMENT INCOME

Bank interest	1,090	654
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4. RAISING FUNDS

	2025	2024
	£	£
General costs	125	398

5. CHARITABLE ACTIVITIES COSTS

	2025	2024
	£	£
Building maintenance	15,124	32,592
Light, heat, water	9,136	10,930
Depreciation	227	172
Insurance	3,075	2,869
General expenses	1,615	1,604
	<u>29,177</u>	<u>48,167</u>

6. PAID EMPLOYEES

There were no paid employees during the year (2024 – none)

7. TANGIBLE FIXED ASSETS

	Property Improvements £	Equipment £	Total £
Cost	60,949	5,016	65,965
Additions	0	1,174	1,174
Total Cost	60,949	6,190	67,139
Depreciation			
Brought forward	60,949	4,500	65,449
Charge for year	0	227	227
Total Depreciation	60,949	4,727	65,676
Net Book Value			
At 31 July 2025	0	1,463	1,463
At 31 July 2024	0	516	516

8. DEBTORS AND PREPAYMENTS

	2025 £	2024 £
Debtors	2,639	6,960

9. CREDITORS AND ACCRUALS

	2025 £	2024 £
Accrued expenses	0	259
Deferred Income	8,967	10,358
Other creditors	52	52
Total	9,019	10,669

10. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

BOOTHSTOWN VILLAGE HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2025

	2025	2025	2024	2024
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	360		360	
Charitable Activities	52,019		44,943	
Grants	0		0	
Bank interest	1,090		654	
Fundraising	1,414		1,664	
TOTAL INCOMING RESOURCES	<u> </u>	<u>54,883</u>	<u> </u>	<u>47,621</u>
RESOURCES EXPENDED				
Fundraising costs	<u>125</u>		<u>398</u>	
		125		398
Costs of generating charitable activities				
Building maintenance	15,124		32,592	
Light, heat, water	9,136		10,930	
Depreciation	227		172	
Insurance	3,075		2,869	
General expenses	1,615		1,604	
	<u> </u>	<u>29,177</u>	<u> </u>	<u>48,167</u>
Total resources expended	<u> </u>	<u>29,302</u>	<u> </u>	<u>48,565</u>
Net surplus/(deficit)		<u>25,581</u>		<u>(944)</u>

BOOTHSTOWN VILLAGE HALL ASSOCIATION

England & Wales - Charity number 1149169

Accounts

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)
REGISTERED CHARITY NUMBER: 1149169

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
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YEAR ENDING 31 JULY 2024**

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**BOOTHSTOWN VILLAGE HALL ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024**

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C Jones

Independent Examiner:


Judith Sandground ACA

Bankers:

Co-operative Bank plc

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Recruitment and appointment of new trustees

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FINANCIAL REVIEW

The results for 2024 show that the charity had a deficit for the year of £944 (2023: £13,515 surplus). The accumulated reserves of £75,681 will be used to carry out further necessary remedial work and upgrades to the building.

RESERVES POLICY

The Policy is to hold at least £5,000 of reserves to ensure that there are sufficient funds to meet any unexpected necessary expense.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiners are unaware; and
the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

INDEPENDENT EXAMINER

Judith Sandground ACA will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Helen Wiles (Chair)
21 October 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE
UNAUDITED FINANCIAL STATEMENTS OF BOOTHSTOWN VILLAGE HALL
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It is my responsibility to:

examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

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

Independent Examiner's Statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts



Judith Sandground ACA

19th October 2024

BOOTHSTOWN VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2024

		Unrestricted Funds	Restricted Funds	2024	2023
INCOME	Notes	£	£	£	£
Donations and legacies	3.1	360	0	360	417
Charitable Activities	3.2	44,943	0	44,943	46,978
Fund raising	3.3	1,664	0	1,664	502
Investment income	3.4	654	0	654	252
Total		47,621	0	47,621	48,149
EXPENDITURE ON					
Raising funds	4	398	0	398	0
Charitable Activities	5	48,167	0	48,167	34,644
Total		48,565	0	48,565	34,644
NET MOVEMENT IN		(944)	0	(944)	13,515
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		76,625	0	76,625	
Total Funds Carried Forward		75,681	0	75,681	

BOOTHSTOWN VILLAGE HALL ASSOCIATION
BALANCE SHEET AT 31 JULY 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	7		516		688
CURRENT ASSETS					
Debtors	8	6,960		3,288	
Cash at bank and in hand		78,874		73,188	
TOTAL CURRENT ASSETS		85,834		76,476	
CREDITORS: amounts falling due within one year					
	9	(10,669)		(539)	
NET CURRENT ASSETS			75,165		75,937
NET ASSETS			75,681		76,625
FUNDS					
Restricted Income Funds			0		0
Unrestricted funds			75,681		76,625
TOTAL FUNDS			75,681		76,625

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 21 October 2024 and were signed on its behalf by:



Helen Wiles
Director



Chris Jones
Director

BOOTHSTOWN VILLAGE HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2024

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2019.

2. ACCOUNTING POLICIES

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Deferred Income

Deferred income included in the accounts relates to activities which are to be provided at a later date.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost.

The depreciation rates and methods used are as follows:

Property improvements	on a straight line basis over the term of the lease
Equipment	25% reducing balance

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

3. ANALYSIS OF INCOME

3.1 DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	360	417

3.2 INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Charitable activities	44,943	48,149

3.3 OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fund raising	1,664	502

3.4 INVESTMENT INCOME

Bank interest	654	252
---------------	-----	-----

4. RAISING FUNDS

	2024	2023
	£	£
General costs	398	0

5. CHARITABLE ACTIVITIES COSTS

	2024	2023
	£	£
Building maintenance	32,592	20,898
Light, heat, water, insurance	13,799	12,741
Depreciation	172	229
General expenses	1,604	766
	<hr/>	<hr/>
	48,167	34,634

6. PAID EMPLOYEES

There were no paid employees during the year (2023 – none)

7. TANGIBLE FIXED ASSETS

	Property Improvements	Equipment	Total
	£	£	£
Cost	60,949	5,016	65,965
Additions	0	0	0
Total Cost	60,949	5,016	65,965
Depreciation			
Brought forward	60,949	4,328	65,277
Charge for year	0	172	172
Total Depreciation	60,949	4,500	65,449
Net Book Value	0	516	516
At 31 July 2024	0	688	688
At 31 July 2023			

8. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
Debtors	6,960	3,289

9. CREDITORS AND ACCRUALS

	2024	2023
	£	£
Accrued expenses	259	487
Deferred Income	10,358	0
Other creditors	52	52
Total	10,669	539

10. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

BOOTHSTOWN VILLAGE HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2024

	2024	2024	2023	2023
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	360		417	
Charitable Activities	44,943		46,978	
Grants	0		0	
Bank interest	654		252	
Fundraising	1,664		502	
TOTAL INCOMING RESOURCES		47,621		48,149
RESOURCES EXPENDED				
Fundraising costs	398		0	
		398		0
Costs of generating charitable activities				
Building maintenance	32,592		20,898	
Light, heat, water, insurance	13,799		12,741	
Depreciation	172		229	
General expenses	1,604		766	
		48,167		34,634
Total resources expended		48,565		34,634
Net surplus/(deficit)		(944)		13,515

BOOTHSTOWN VILLAGE HALL ASSOCIATION

England & Wales - Charity number 1149169

Accounts

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)
REGISTERED CHARITY NUMBER: 1149169

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
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ENDING 31 JULY 2023**

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BOOTHSTOWN VILLAGE HALL ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the Financial Statements of the Charity for the year ended 31 July 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice for Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)

REGISTERED CHARITY NUMBER: 1149169

Registered Office:
9 Vicars Hall Lane
Worsley
Manchester
M28 1JF

Trustees/Directors
H Wiles (Chair)
D A McCormick
A F Batchelor
M Turner
C Jones

Independent Examiner: Judith Sandground ACA
Bankers: Co-operative Bank plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BOOTHSTOWN VILLAGE HALL ASSOCIATION was incorporated as a company limited by guarantee (registered in England and Wales, Company No. 08098399) on 8 June 2012 and was registered with the Charity Commissioners (Charity number 1149169 on 2 October 2012).

Recruitment and appointment of new trustees

As set out in the Articles of Association, trustees other than those retiring by rotation can only be appointed at a general meeting if (1) they are recommended by existing trustees or (2) the required notice has been given by a member entitled to vote of the intention to propose that person as a trustee and the required notice has been given to those entitled to receive notice of the meeting.

OBJECTIVES AND ACTIVITIES

Objectives and aims of the Company are:

1. to promote the benefit of the inhabitants of Boothstown without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body)

in furtherance of the Objects;

3. to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The Charity shall be non-party in politics and non-sectarian in religion.

SIGNIFICANT ACTIVITIES

The charity maintained and managed the building known as the Boothstown Village Hall and made it available for use by the local community.

The AGM was held in October and eight existing members of the Management Committee all agreed to continue to serve and this was approved by the meeting. A new treasurer was also appointed to the committee after the resignation of the previous treasurer.

The Management Committee meets six times a year and oversees the running and maintenance of the building. The Management Committee has also ensured that health and safety policies and fire risk assessments are in place and that regular checks to fire alarms, extinguishers, lightning conductors etc. are carried out.

The premises are hired out to a school Breakfast Club, an After School Club, and a Playgroup during term time. Over this past year, we have also hosted Scouts, Cubs, Beavers, Guides, Brownies, a brass band, Baby Ballet, Bloom Babies, Baby yoga/massage, pilates, yoga, badminton and table tennis, karate, glass fusion, Repair Cafe, various WI and church groups, and a tutor group. These are all regular hirers. We also host occasional hirers. Parties (especially for children) remain very popular.

The Vintage Tea Rooms, which have become an established part of community life, are held three times a year with the proceeds going to church funds. This year an Easter Egg Hunt was also held. The building is opened to the whole community for the Heritage Open Days each September.

Various works have been carried out to maintain and improve the premises. However, because we are still liaising with Manchester Diocese concerning the renewal of our lease, major works have been put on hold until this issue is resolved. Some smaller projects have been completed including the resurfacing of a large section of the car park. New parking spaces and walking routes have been marked out.

We aim to continue to maintain, upgrade, decorate and reorder the premises. We have already started to advertise more widely using social media and will continue to explore this method of contacting people in the community, to encourage attendance at events and to encourage new hirers.

FINANCIAL REVIEW

The results for 2023 show that the charity had a surplus for the year of £13,515 (2022 deficit of £2,917). The accumulated reserves of £76,625 will be used to carry out further necessary remedial work and upgrades to the building.

RESERVES POLICY

The Policy is to hold at least £5,000 of reserves to ensure that there are sufficient funds to meet any unexpected necessary expense.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP; make judgements and estimates that are reasonable and prudent; prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiners are unaware; and
the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

INDEPENDENT EXAMINER

Judith Sandground ACA will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Helen Wiles (Chair)
16 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF BOOTHSTOWN VILLAGE HALL ASSOCIATION.

I report on the financial statements of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the Year ended 31 July 2023 set out on pages 5 - 9, which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Independent Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the Charities Act,
to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

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

Independent Examiner's Statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts



Judith Sandground ACA

12th October 2023

BOOTHSTOWN VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2023

		Unrestricted Funds	Restricted Funds	2023	2022
INCOME	Notes	£	£	£	£
Donations and legacies	3.1	417	0	417	400
Charitable Activities	3.2	46,978	0	46,978	36,170
Fund raising	3.3	502	0	502	327
Investment income	3.4	252	0	252	35
Total		48,149	0	48,149	36,932
EXPENDITURE ON					
Raising funds	4	0	0		41
Charitable Activities	5	34,644	0	34,644	39,088
Total		34,644	0	34,644	39,129
NET MOVEMENT IN		13,515	0	13,515	(2,917)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		63,110	0	63,110	
Total Funds Carried Forward		76,625	0	76,625	

BOOTHSTOWN VILLAGE HALL ASSOCIATION
BALANCE SHEET AT 31 JULY 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	7		688		917
CURRENT ASSETS					
Debtors	8	3,288		868	
Cash at bank and in hand		73,188		62,618	
TOTAL CURRENT ASSETS		<u>76,476</u>		<u>63,486</u>	
CREDITORS: amounts falling due within one year					
	9	(539)		(1,293)	
NET CURRENT ASSETS			<u>75,937</u>		<u>62,193</u>
NET ASSETS			<u>76,625</u>		<u>63,110</u>
FUNDS					
Restricted Income Funds			0		0
Unrestricted funds			76,625		63,110
TOTAL FUNDS			<u>76,625</u>		<u>63,110</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 16 October 2023 and were signed on its behalf by:



Helen Wiles
Director



Chris Jones
Director

BOOTHSTOWN VILLAGE HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2023

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2019.

2. ACCOUNTING POLICIES

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Deferred Income

Deferred income included in the accounts relates to activities which are to be provided at a later date.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost.

The depreciation rates and methods used are as follows:

Property improvements	on a straight line basis over the term of the lease
Equipment	25% reducing balance

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

3. ANALYSIS OF INCOME

3.1 DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	417	400

3.2 INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Charitable activities	48,149	36,170

3.3 OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fund raising	502	327

3.4 INVESTMENT INCOME

Bank interest	252	35
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4. RAISING FUNDS

	2023	2022
	£	£
General costs	0	41

5. CHARITABLE ACTIVITIES COSTS

	2023	2022
	£	£
Building maintenance	20,898	19,932
Light, heat, water, insurance	12,741	5,875
Depreciation	229	12,579
General expenses	766	702
	<hr/>	<hr/>
	34,634	22,960

6. PAID EMPLOYEES

There were no paid employees during the year (2022 – none)

7. TANGIBLE FIXED ASSETS

	Property Improvements £	Equipment £	Total £
COST	60,949	5,016	65,965
ADDITIONS	0	0	0
TOTAL	<u>60,949</u>	<u>5,016</u>	<u>65,965</u>
DEPRECIATION			
Brought forward	60,949	4,099	65,048
Charge for year	0	229	229
TOTAL DEPRECIATION	<u>60,949</u>	<u>4,328</u>	<u>65,277</u>
NET BOOK VALUE			
At 31 July 2023	0	688	688
At 31 July 2022	0	917	917

8. DEBTORS AND PREPAYMENTS

	2023 £	2022 £
Debtors	3,289	868

9. CREDITORS AND ACCRUALS

	2023 £	2022 £
Accrued expenses	487	1,241
Deferred Income	0	0
Other creditors	<u>52</u>	<u>52</u>
Total	539	1,293

10. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

BOOTHSTOWN VILLAGE HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2023

	2023	2023	2022	2022
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	417		400	
Charitable Activities	46,978		36,170	
Grants	0		0	
Bank interest	252		35	
Fundraising	502		327	
TOTAL INCOMING RESOURCES		48,149		36,932
RESOURCES EXPENDED				
Fundraising costs	0		41	
		0		41
Costs of generating charitable activities				
Building maintenance	20,898		19,932	
Light, heat, water, insurance	12,741		5,875	
Depreciation	229		12,579	
General expenses	766		702	
Total resources expended		34,634		39,088
		34,634		39,129
Net surplus/(deficit)		13,515		(2,197)

BOOTHSTOWN VILLAGE HALL ASSOCIATION

England & Wales - Charity number 1149169

Accounts

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)
REGISTERED CHARITY NUMBER: 1149169

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

BOOTHSTOWN VILLAGE HALL ASSOCIATION
CONTENTS OF THE FINANCIAL STATEMENTS FOR THE
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BOOTHSTOWN VILLAGE HALL ASSOCIATION REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 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 July 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice for Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)

REGISTERED CHARITY NUMBER: 1149169

Registered Office:

9 Vicars Hall Lane

Worsley

Manchester

M28 1JF

Trustees/Director

H Wiles (Chair)

D A McCormick

A F Batchelor

Independent Examiner:

Judith Sandground ACA

Bankers:

Co-operative Bank plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BOOTHSTOWN VILLAGE HALL ASSOCIATION was incorporated as a company limited by guarantee (registered in England and Wales, Company No. 08098399) on 8 June 2012 and was registered with the Charity Commissioners (Charity number 1149169 on 2 October 2012.

Recruitment and appointment of new trustees

As set out in the Articles of Association, trustees other than those retiring by rotation can only be appointed at a general meeting if (1) they are recommended by existing trustees or (2) the required notice has been given by a member entitled to vote of the intention to propose that person as a trustee and the required notice has been given to those entitled to receive notice of the meeting.

OBJECTIVES AND ACTIVITIES

Objectives and aims of the Company are:

1. to promote the benefit of the inhabitants of Boothstown without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
3. to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The Charity shall be non-party in politics and non-sectarian in religion.

SIGNIFICANT ACTIVITIES

The Charity maintained and managed the building known as the Boothstown Village Hall and made it available for use by the local community.

After two years in which activities were seriously curtailed by the Covid pandemic, things returned to a much more normal pattern during 2021-22. The AGM was held in October and the eight existing members of the Management Committee all agreed to continue to serve and this was approved by the meeting. A new member was also appointed to the committee.

The Management Committee meets six times a year and oversees the running and maintenance of the building. The Management Committee has also ensured that health and safety policies and fire risk assessments are in place and that regular checks to fire alarms, extinguishers, lightning conductors etc. are carried out.

The premises are hired out to a school Breakfast Club, an After School Club, and a Playgroup during term time. Over this past year, we have also hosted Scouts, Cubs, Beavers, Guides, Brownies, a brass band, Baby Ballet, Bloom Babies, Baby yoga/massage, yoga, badminton and table tennis, karate, glass fusion, Repair Cafe, various WI and church groups, and a tutor group. These are all regular hirers. We also host occasional hirers such as Dog First Aid and the Hebe Society. Parties (especially for children) remain very popular. We even had a booking for Christmas Day.

The Vintage Tea Rooms, which had become an established part of community life, restarted at Christmas 2021 and another two have been held this year. The building was opened to the whole community for the Heritage Open Days in September 2021 and will be again this coming September.

Various works have been carried out to maintain and improve the premises. A kiln has been installed in one of the outhouses and this is being used by the glass fusion classes. Another outhouse has been reroofed and will now provide some much needed storage. Pigeons are an increasing problem and to combat this nuisance suitable preventative measures have been taken in order to protect the building. The fascias all around the building have been repaired where necessary and repainted and some exterior doors have been replaced. Remedial work is being carried out on some damp patches. New laminate flooring has replaced the carpet in the "school" room and two new large storage cupboards have been installed.

We are still liaising with Manchester Diocese concerning the renewal of our lease.

Major works have been put on hold until this issue is resolved.

We aim to continue to maintain, upgrade, decorate and reorder the premises. We have already started to advertise more widely using social media and will continue to explore this method of contacting people in the community, to encourage attendance at events and to encourage new hirers.

COVID-19

The Trustees have considered the likely impact of the current COVID-19 pandemic on the activities carried out and provided by the Association. The Trustees believe that there are sufficient reserves available to ensure the viability of the Association through the current financial year and that the Association will be in a position to resume normal activities as soon as conditions allow.

FINANCIAL REVIEW

The results for 2022 show that the charity had a deficit for the year of £2,917 (2021 surplus of £7,817). The accumulated reserves of £63,110 will be used to carry out further necessary remedial work and upgrades to the building.

RESERVES POLICY

The Policy is to hold at least £5,000 of reserves to ensure that there are sufficient funds to meet any unexpected necessary expense.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
make judgements and estimates that are reasonable and prudent;
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiners are unaware; and
the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

INDEPENDENT EXAMINER

Judith Sandground ACA will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Helen Wiles (Chair)
26 September 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE
UNAUDITED FINANCIAL STATEMENTS OF BOOTHSTOWN VILLAGE HALL
ASSOCIATION.**

I report on the financial statements of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the Year ended 31 July 2022 set out on pages 5 - 9, which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Independent Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

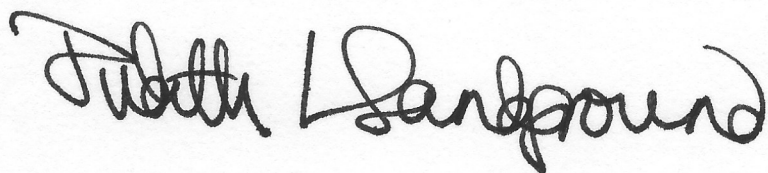
Basis of Independent Examiner's statement

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

Independent Examiner's Statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts



Judith Sandground ACA

14th October 2022

BOOTHSTOWN VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2022

		Unrestricted Funds	Restricted Funds	2022	2021
INCOME	Notes	£	£	£	£
Donations and legacies	3.1	400	0	400	100
Charitable Activities	3.2	36,170	0	36,170	20,590
Other Trading Activities	3.3	0	0	0	0
Investment income	3.4	35	0	35	87
Grants	3.5	0	0	0	10,000
Fund raising	3.3	327	0	327	0
Total		36,932	0	36,932	30,777
EXPENDITURE ON					
Raising funds	4	41	0	41	0
Charitable Activities	5	39,088	0	39,088	22,960
Total		39,129	0	39,129	22,960
NET MOVEMENT IN FUNDS					
		(2,197)	0	(2,197)	7,817
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		65,037	0	65,307	
Total Funds Carried Forward		63,110	0	63,110	

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
BALANCE SHEET AT 31 JULY 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	7		917		13,496
CURRENT ASSETS					
Debtors	8	868		35	
Cash at bank and in hand		62,618		52,157	
TOTAL CURRENT ASSETS		<u>63,486</u>		<u>52,192</u>	
CREDITORS: amounts falling due within one year	9	(1,293)		(381)	
NET CURRENT ASSETS			<u>62,193</u>		<u>51,811</u>
NET ASSETS			<u>63,110</u>		<u>65,307</u>
FUNDS					
Restricted Income Funds			0		0
Unrestricted funds			63,110		65,307
TOTAL FUNDS			<u>63,110</u>		<u>65,307</u>

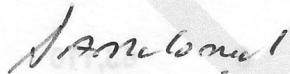
The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 26 September 2022 and were signed on its behalf by:



David Alan McCormick
Director



Helen Wiles
Director

BOOTHSTOWN VILLAGE HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 JULY 2022

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

2. ACCOUNTING POLICIES

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Deferred Income

Deferred income included in the accounts relates to activities which are to be provided at a later date.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

The depreciation rates and methods used are as follows:

Property improvements	on a straight line basis over the term of the lease
Equipment	25% reducing balance

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

3. ANALYSIS OF INCOME

3.1 DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	400	100

3.2 INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Charitable activities	36,170	20,590

3.3 OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fund raising	327	0

3.4 INVESTMENT INCOME

Bank interest	35	87
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3.5 GRANTS

Salford Council	0	10,000
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4. RAISING FUNDS

	2022	2021
	£	£
General costs	41	0

6. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Building maintenance	19,932	4,710
Light, heat, water, insurance	5,875	4,703
Depreciation	12,579	12,878
General expenses	702	669
	<u>22,960</u>	<u>22,960</u>

7. PAID EMPLOYEES

There were no paid employees during the year (2021 – none)

8. TANGIBLE FIXED ASSETS

	Property Improvements	Equipment	Total
	£	£	£
COST	60,949	5,016	65,965
ADDITIONS	0	0	0
TOTAL	60,949	5,016	65,965
DEPRECIATION			
Brought forward	48,675	3,794	52,649
Charge for year	12,274	305	12,878
TOTAL DEPRECIATION	60,949	4,099	52,649
NET BOOK VALUE			
At 31 July 2022	0	917	917
At 31 July 2021	12,274	1,222	13,496

9. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Debtors	868	35

10. CREDITORS AND ACCRUALS

	2022	2021
	£	£
Accrued expenses	1,241	329
Deferred Income	0	0
Other creditors	52	52
Total	1,293	381

11. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

BOOTHSTOWN VILLAGE HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2022

	2022	2022	2021	2021
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	400		100	
Charitable Activities	36,170		20,590	
Grants	0		10,000	
Bank interest	35		87	
Fundraising	327		0	
TOTAL INCOMING RESOURCES		36,932		30,777
RESOURCES EXPENDED				
Fundraising costs	41		0	
		41		0
Costs of generating charitable activities				
Building maintenance	19,932		4,710	
Light, heat, water, insurance	5,875		4,703	
Depreciation	12,579		12,878	
General expenses	702		669	
		39,088		22,960
Total resources expended		39,129		22,960
Net surplus/(deficit)		(2,197)		7,817

BOOTHSTOWN VILLAGE HALL ASSOCIATION

England & Wales - Charity number 1149169

Accounts

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)
REGISTERED CHARITY NUMBER: 1149169

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021
FOR BOOTHSTOWN VILLAGE HALL ASSOCIATION**

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
CONTENTS OF THE FINANCIAL STATEMENTS FOR THE
YEAR ENDING 31 JULY 2021**

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Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

**BOOTHSTOWN VILLAGE HALL ASSOCIATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021**

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 July 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice for Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

REGISTERED COMPANY NUMBER: 08098399 (England and Wales)

REGISTERED CHARITY NUMBER: 1149169

Registered Office:
9 Vicars Hall Lane
Worsley
Manchester
M28 1JF

Trustees/Director
H Wiles (Chair)
D A McCormick
A F Batchelor

Independent Examiner: Judith Sandground ACA

Bankers: Co-operative Bank plc

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BOOTHSTOWN VILLAGE HALL ASSOCIATION was incorporated as a company limited by guarantee (registered in England and Wales, Company No. 08098399) on 8 June 2012 and was registered with the Charity Commissioners (Charity number 1149169 on 2 October 2012.

Recruitment and appointment of new trustees

As set out in the Articles of Association, trustees other than those retiring by rotation can only be appointed at a general meeting if (1) they are recommended by existing trustees or (2) the required notice has been given by a member entitled to vote of the intention to propose that person as a trustee and the required notice has been given to those entitled to receive notice of the meeting.

OBJECTIVES AND ACTIVITIES

Objectives and aims of the Company are:

1. to promote the benefit of the inhabitants of Boothstown without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
2. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
3. to promote such other purposes as are charitable according to the laws of England and Wales for the benefit of the public as may from time to time be determined.

The Charity shall be non-party in politics and non-sectarian in religion.

SIGNIFICANT ACTIVITIES

The charity maintained and managed the building known as the Boothstown Village Hall and made it available for use by the local community.

The continuing coronavirus pandemic has massively affected our activities. The last AGM was held later than normal in March 2021 via Zoom.

Since then one Management Committee meeting has been held, also via Zoom, with the next one scheduled for September. The committee has kept in touch primarily by email and has still successfully continued to oversee the running and maintenance of the building. The Management Committee has also ensured that health and safety policies and fire risk assessments are in place and that regular checks to fire alarms, extinguishers, lightning conductors etc. are carried out. In normal times the premises are hired out to a school Breakfast Club, an After School Club, and a Playgroup during term time. We also host Scouts, Cubs, Beavers, Guides, Brownies, a brass band, Baby Ballet, karate, badminton, table tennis, yoga, Bloom Babies, Sweaty Mamas, Bollywood dance and exercise, a phonics group, Repair Cafe, and two sewing groups. However only some of these groups have returned and they have done so following government Covid guidelines. The hall is also used for parties (mostly children's) at the weekend and there are other occasional hirers. Children's parties resumed in July, along with other occasional hires.

We are planning to hold Heritage Open Days in September and possibly a Vintage Tea Room at Christmas. We held none of our usual events during the pandemic.

Fewer improvements to the building have taken place recently although some small repairs have been carried out. We are working on the exterior doors to make them more secure and watertight and hope to have the fascias repaired and painted very soon. Plans are afoot to convert one or two of the out houses into craft workshops.

We are still liaising with Manchester Diocese concerning the renewal of our lease for the Village Hall.

We aim to continue to maintain, upgrade, decorate and reorder the premises. We have already started to advertise more widely using social media and will continue to explore this method of contacting people in the community, to encourage attendance at events and to encourage new hirers. We have had a new website set up. We seek to improve our expertise in this area.

COVID-19

The Trustees have considered the likely impact of the current COVID-19 pandemic on the activities carried out and provided by the Association. The Trustees believe that there are sufficient reserves available to ensure the viability of the Association through the current financial year and that the Association will be in a position to resume normal activities as soon as conditions allow.

FINANCIAL REVIEW

The results for 2021 show that the charity had a surplus for the year of £7,817 (2020 deficit of £7,620). The accumulated reserves of £65,307 will be used to carry out further necessary remedial work to the building.

RESERVES POLICY

The Policy is to hold at least £5,000 of reserves to ensure that there are sufficient funds to meet any unexpected necessary expense.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the purposes of company law) are responsible for preparing the Report of the Trustees and the 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 financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charity SORP;
make judgements and estimates that are reasonable and prudent;
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

there is no relevant information of which the charitable company's independent examiners are unaware; and
the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.

INDEPENDENT EXAMINER

Judith Sandground ACA will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



Helen Wiles (Chair)
12 September 2021

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE
UNAUDITED FINANCIAL STATEMENTS OF BOOTHSTOWN VILLAGE HALL
ASSOCIATION.**

I report on the financial statements of BOOTHSTOWN VILLAGE HALL ASSOCIATION for the Year ended 31 July 2021 set out on pages 5 - 9, which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. These Financial Statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Independent Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

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

Independent Examiner's Statement

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

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts

Judith Sandground 10/10/21

Judith Sandground ACA

BOOTHSTOWN VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR TO 31 JULY 2021

		Unrestricted Funds	Restricted Funds	2021	2020
INCOME	Notes	£	£	£	£
Donations and legacies	3.1	100	0	100	1,312
Charitable Activities	3.2	20,590	0	20,590	24,400
Other Trading Activities	3.3	0	0	0	89
Investment income	3.4	87	0	87	45
Grants	3.5	10,000	0	10,000	0
Total		30,777	0	30,777	25,846
EXPENDITURE ON					
Raising funds	4	0	0	0	0
Charitable Activities	5	22,960	0	22,960	33,466
Total		22,960	0	22,960	33,466
NET MOVEMENT IN FUNDS					
		7,817	0	7,817	(7,620)
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		57,490	0	57,490	
Total Funds Carried Forward		65,307	0	65,307	

BOOTHSTOWN VILLAGE HALL ASSOCIATION
BALANCE SHEET AT 31 JULY 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible assets	7		13,496		26,374
CURRENT ASSETS					
Debtors	8	35		0	
Cash at bank and in hand		52,157		31,714	
TOTAL CURRENT ASSETS		<u>52,192</u>		<u>31,714</u>	
CREDITORS: amounts falling due within one year					
	9	(381)		(598)	
NET CURRENT ASSETS			<u>51,811</u>		<u>31,116</u>
NET ASSETS			65,307		57,490
FUNDS					
Restricted Income Funds			0		0
Unrestricted funds			65,307		57,490
TOTAL FUNDS			<u>65,307</u>		<u>57,490</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board of Trustees on 12 September 2021 and were signed on its behalf by:



David Alan McCormick
Director



Helen Wiles
Director

BOOTHSTOWN VILLAGE HALL ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 31 JULY 2021

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

2. ACCOUNTING POLICIES

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty

Deferred Income

Deferred income included in the accounts relates to activities which are to be provided at a later date.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

2.3 ASSETS

Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost.

The depreciation rates and methods used are as follows:

Property improvements	on a straight line basis over the term of the lease
Equipment	25% reducing balance

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received

3. ANALYSIS OF INCOME

3.1 DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	100	1,312

3.2 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Charitable activities	20,590	24,400

3.3 OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fund raising	0	89

3.4 INVESTMENT INCOME

Bank interest	87	45
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3.5 GRANTS

Salford Council	10,000	0
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4. RAISING FUNDS

	2021	2020
	£	£
General costs	0	0

6. CHARITABLE ACTIVITIES COSTS

	2021	2020
	£	£
Building maintenance	4,710	13,518
Light, heat, water, insurance	4,703	6,019
Depreciation	12,878	12,878
Consultants fees	0	540
General expenses	669	511
	<u>22,960</u>	<u>33,466</u>

7. PAID EMPLOYEES

There were no paid employees during the year (2020 – none)

8. TANGIBLE FIXED ASSETS

	Property Improvements	Equipment	Total
	£	£	£
COST	60,949	5,016	65,965
ADDITIONS	0	0	0
TOTAL	<u>60,949</u>	<u>5,016</u>	<u>65,965</u>
DEPRECIATION			
Brought forward	36,408	3,183	39,591
Charge for year	12,267	611	12,878
TOTAL DEPRECIATION	<u>48,675</u>	<u>3,794</u>	<u>52,649</u>
NET BOOK VALUE			
At 31 July 2021	12,274	1,222	13,496
At 31 July 2020	24,541	2,444	26,374

9. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
Debtors	35	0

10. CREDITORS AND ACCRUALS

	2021	2020
	£	£
Accrued expenses	329	446
Deferred Income	0	0
Other creditors	52	152
Total	<u>381</u>	<u>598</u>

11. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related party for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

BOOTHSTOWN VILLAGE HALL ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 JULY 2021

	2021	2021	2020	2020
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	100		1,312	
Charitable Activities	20,590		24,400	
Grants	10,000		0	
Bank interest	87		45	
Fundraising	0		89	
TOTAL INCOMING RESOURCES		30,777		25,846
RESOURCES EXPENDED				
Fundraising costs	0		0	
		0		0
Costs of generating charitable activities				
Building maintenance	4,710		13,518	
Light, heat, water, insurance	4,703		6,019	
Depreciation	12,878		12,878	
Consultants fees	0		540	
General expenses	669		511	
		22,960		33,466
Total resources expended		22,960		33,466
Net surplus/(deficit)		7,817		(7,620)