

# POULTON-LE-FYLDE COMMUNITY HALL

England & Wales · Charity number 1158292

## Details

---

Other names	POULTON LE FYLDE COMMUNITY HALL, VICARAGE PARK COMMUNITY CENTRE
Status	Registered
Legal form	CIO
Registered	2014-08-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

**Address** Poulton-le-Fylde Community Hall  
3 Vicarage Road  
Poulton-Le-Fylde  
Lancashire  
FY6 7BE

**Phone** 07970323242

**Email** [hello@plf-hall.org](mailto:hello@plf-hall.org)

**Website** [www.plf-hall.org](http://www.plf-hall.org)

## Activities

---

**Objects:** TO FURTHER OR BENEFIT PRIMARILY BUT NOT EXCLUSIVELY THE RESIDENTS OF POULTON AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

**Activities:** A centre for community life set in the middle of the rural township of Poulton-le Fylde in Lancashire. The centre offers regular exercise and dance classes with drama and musical productions. There are several activities for mums and toddlers and many local community groups and societies meet there. Activities also include fundraising events to improve the Hall

## Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,027	£73,664	-	-
2024-03-31	£156,663	£71,137	-	-
2023-03-31	£122,320	£59,369	-	-
2022-03-31	£85,831	£46,550	-	-
2021-03-31	£29,597	£25,902	-	-

## Trustees

Name	Role	Appointed
<b>JANINE SARAH WELSH</b>	Chair	2014-09-01
Amelia Kathryn MacPherson		2018-02-19
CHRISTOPHER GANNON		2014-09-01
Edana Marguerite Gledhill		2018-07-17
Mark Carter		2022-08-30
Mike Rollands		2025-05-01
Trevor Lund		2019-08-05

**POULTON-LE-FYLDE COMMUNITY HALL**

England & Wales - Charity number 1158292

---

# Accounts

---

# Poulton-le-Fylde Community Hall

## Report and Financial Statements Year Ended 31 March 2025





## A community space for all



# Poulton-le-Fylde Community Hall

---

## Report and financial statements for year ended 31 March 2025

### Corporate Information

#### Registered Office

Poulton-le-Fylde Community Hall  
3 Vicarage Road  
Poulton-le-Fylde  
Lancashire  
FY6 7BE

#### Charity number

1158292

#### Trustee Board

Sarah Welsh, Chair  
Amelia MacPherson, Treasurer  
Chris Gannon  
Dana Gledhill, Secretary  
Trevor Lund  
Mark Carter  
Mike Rolland (*appointed 1 May 2025*)

#### Independent Examiner

Stephen Smith  
46 Hodder Way  
Poulton-le-Fylde  
FY6 8AQ

#### Bankers

Virgin Money  
154-158 Kensington High St  
London W8 7RL

## Contents

### Page:

4	Chairman's report
5	Strategic review
6	Treasurer's financial review
7	Independent examiner's report
8	Income statement
9	Balance sheet
10	Notes forming part of the financial statements

## **Chairman's report for the year ended 31 March 2025**

---

### **New roof, solar panels and battery storage**

Over the summer months, we renewed our 100-year-old roof with lovely brindled Rosemary Clay tiles to match the originals. The top-up funding from the Lancashire Environmental Fund also enabled us to add 24 discreet recessed solar panels to the rear of the roof and install batteries to store our solar generation. The scaffolding and visual impact were a challenge for some of our wedding parties, but compromises won out in the end.

### **Internal furnishings and fitments**

With volunteer help, we have painted and carpeted the gallery and landing, adding shelving to make both much more pleasant and brighter. We purchased a large TV and stand, along with TV and Motion Picture licences, meaning we can now screen sporting events, important national events, and films, etc. The kitchen lino has been updated to make it more hygienic and safe.

### **Arts Festival**

In June, we partnered with Spot On Lancashire and hosted an Arts Festival in the town and at the hall. Unfortunately, the weather was not very kind, but it was a lovely weekend of events nonetheless.

### **Volunteer recognition with Royal Award**

In November, we were delighted to receive the Kings Award for Voluntary Service. We were presented with the award in January, and two guest volunteers will be invited to the Royal Garden Party in May 2025. It is a wonderful recognition for everyone's hard work over the past decade.

### **Entertainment events and regular activities**

In June, we marked the 80th anniversary of D-Day with a concert in partnership with the Poulton in Bloom group. Later in the year, we also organised a recycled school uniform exchange, hosted a wrestling event, and celebrated Indian dance, culture, and music with a ballet performance by the Pagrav Dance Company. We also partnered with the Rotary Club to offer a Christmas Lunch and social get-together for older members of the community called 'Xmas is better together'. New bookings include 'Talk to a Cop,' a regular Police drop-in session, adult dance classes, and street dancing for children. We host rehearsals and performances for The Chaddeans, as well as visiting shows from BOP and other local music groups. The Community Hall is a hub of activity, hosting presentation nights, children's parties, weddings, anniversaries, and wakes. We also organise our own children's shows, family fun days, comedy nights, Halloween fairs, tribute concerts, and our popular Christmas and New Year Party Nights.

### **100th Anniversary Celebrations**

The Hall celebrates its 100th year in 2025, and we have planned a series of events to commemorate and engage the community. Our first event in March was a re-launch of the Poulton Town Quiz. This was a great success in bringing together all the town's voluntary, sporting, and community groups, along with schools and businesses. There was plenty of networking, banter, and fun. Poppy seeds have been sown around the town. Our plans continue into the year with a Poulton Gala float, Poulton Band concert, a musical party, 1920s themed ball, and a variety show hosted by top local comedian Steve Royle.



Sarah Welsh - Chairman  
8th January 2026

## Strategic review for the year ended 31 March 2025

---

### **Moving up to new heights**

Building on another successful year, we launched several exciting plans for the Community Hall in 2024. Following a successful bid for funding from the Lancashire Environmental Fund (LEF), we completed a project in September to replace our leaky roof with a new roofing system made from sustainable Rosemary clay tiles, matching the heritage of the existing building. We also took the opportunity to discreetly install 24 solar PV panels on the rear roof line, along with an inverter and two storage batteries inside the Community Hall. Not only has this enhanced our sustainability, but it will also enable us to generate our own electricity to power the hall, significantly reducing our annual energy costs.

### **Arts and Culture**

Following a successful bid for funding from Arts Council England, we partnered with Spot On Lancashire and Wyre Council to host Poulton-le-Fylde's first international arts festival. The aim was to attract artists from across the pond in Canada and from throughout the British Isles to perform at the Community Hall and other venues across the town centre. The performances included folk music, opera, ballet, poetry, children's entertainment and interactive street theatre. As part of the festival, we also staged a free open-air concert in Poulton's Market Place to showcase local talent with a variety of local groups performing throughout the weekend.

### **A Royal Award**

We were surprised and delighted to be nominated for and selected for the King's Award for Voluntary Service (KAWS). This is the highest award for community and volunteer groups and is equivalent to an MBE. The award was given in recognition of our Trustees and volunteers whose time and skills have turned a once-derelict building into a thriving community hub. The award was presented to the Trustees by the Lord Lieutenant of Lancashire, Amanda Parker, as the King's representative in Lancashire. Two representatives have also been invited to attend a reception and garden party at Buckingham Palace next year.

### **Looking forward to our big celebration!**

11 November 2025, Armistice Day, will mark the 100th anniversary of the opening of the Community Hall in 1925. Originally known as St. Chad's Church Hall, the Community Hall was built and funded through public subscription and has been enjoyed by several generations, serving as the centre of community life in Poulton-le-Fylde and the surrounding area. We are looking forward to a year-long programme of special events to mark the Community Hall's Centenary Year that will involve the whole community.



Chris Gannon - Communications Trustee  
8th January 2026

## Financial review for the year ended 31 March 2025

---

### Financial review

During the year to 31 March 2025 revenue increased by 11% (2024: 28%) to £174,027 (2024: £156,663)

The increase in revenue comes from the increase in grants in the year as £40,000 was received from the Lancashire Environmental Fund towards the solar panels which we added to our renovated roof. Outside of this grant, revenue has remained consistent with the prior year.

The profit for the year increased by 8% (2024: 28%) to £47,869 (2024: £44,473). The operating profit margin remained consistent at 28% (2024: 28%).

The charity still held significant cash at the year end of £95,717 (2024: £116,061) although this has decreased from the previous year following the work completed on the roof and solar energy project. The cash will decrease again in the year to 31 March 2026 as we complete our work on the hall extension project in December 2025.

Fixed asset additions of £82,955 (2024: £27,127) were made in the year, the majority of which related to the work on the roof and the 24 solar panels which were added. Going forward, the use of solar energy should see our utility costs reduce significantly.

### Principal risks and uncertainties and financial risk management

The Charity's activities expose it to financial risks, namely cash flow risk and capital management risk.

#### Cash flow risk

The Charity held significant cash at the year-end, and with regular hirers each week, the trustees believe the cash flow risk to be mitigated. The Charity ensures that it manages this risk by regular re-forecasting and monitoring of the cash flow position. Any future capital projects require a prudent forecast approved by trustees to support the evidence of funds available.

#### Capital risk management

The Charity's objectives when managing capital are to safeguard the Company's assets and ability to continue as a going concern and as a Community Hall for the people of Poulton-le-Fylde.

The directors do not believe the Company is exposed to significant interest rate risk, fair value estimation, price risk or foreign exchange risk.

#### Reserves policy

The Charity has developed a minimum reserves policy based on the assumption that, in the event of wind up of the Charity, there would be sufficient funds to settle all outstanding liabilities, taking account of any costs associated with winding up. The reserves policy also ensures there are sufficient reserves and cash balances to support the Charity's ongoing operational requirements and charitable commitments. Minimum reserves are calculated on an annual basis.

#### Going concern

At the time of signing these accounts, the trustees have a reasonable expectation that, for a period of at least 12 months, the charity can meet its financial obligations as they fall due. The government grants received mean the charity has a strong cash position, and careful monitoring of costs over the next year will ensure it remains liquid. As such, the accounts have been prepared on a going concern basis.



Amelia MacPherson ACA - Treasurer  
8th January 2026

## Independent examiner's report

---

### **Independent examiner's report to the Trustees of the Poulton-le-Fylde Community Hall**

I report to the Trustees on my examination of the accounts of the Poulton-le-Fylde Community Hall for the year ended 31 March 2025, which are set out on pages 8 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### **Responsibilities and basis for report**

As the charity trustees of the Poulton-le-Fylde Community Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

I report in respect of my examination of the Poulton-le-Fylde Community Hall accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- accounting records were not kept in respect of the the Poulton-le-Fylde Community Hall as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

Signed:



Name: Stephen Smith

Address: Stephen Smith  
46 Hodder Way  
Poulton-le-Fylde  
FY6 8AQ

8th January 2026

## Income statement for the year ended 31 March 2025

---

	2025 £	2024 £
<b>Income</b>		
Rental Income	31,948	44,405
Bar Income	50,127	74,532
Wedding Income	5,458	6,406
Donations	7,734	8,080
Grant income	40,000	10,000
Fundraising	37,386	13,240
Gift Aid	1,374	-
	-----	-----
<b>Total Income</b>	<b>174,027</b>	<b>156,663</b>
<b>Cost of Sales</b>		
Cost of bar sales	40,105	30,970
Cost of events	13,315	10,749
	-----	-----
	<b>53,420</b>	<b>41,719</b>
<b>Expenditure</b>		
Management costs	22,586	21,826
Utilities	6,725	7,427
Staff costs	-	11,291
Rent and rates	938	1,314
Fittings	2,647	2,795
Repairs and maintenance	5,170	1,137
Governance costs	4,325	1,633
Insurance	2,582	2,433
Depreciation	17,767	15,165
Cleaning	6,594	4,958
Accountancy	1,775	1,018
Marketing	861	140
Other	1,694	-
	-----	-----
<b>Total Expenditure</b>	<b>73,664</b>	<b>71,137</b>
<b>Interest received</b>	<b>926</b>	<b>666</b>
	-----	-----
<b>Profit for the year</b>	<b>47,869</b>	<b>44,473</b>
	-----	-----

The notes on pages 10 to 11 form part of these financial statements.

## Balance sheet at 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
<b>Fixed assets</b>					
Tangible assets	3		231,902		166,714
<b>Current assets</b>					
Cash at bank and in hand		95,717		116,061	
Stock		5,140		4,367	
Gift Aid debtor		1,374		-	
		<u>102,231</u>		<u>120,428</u>	
<b>Current Liabilities</b>					
Trade creditors		-		310	
Deferred income		7,634		2,827	
VAT liability		2,503		7,878	
		<u>10,137</u>		<u>11,015</u>	
<b>Net assets</b>			<u>323,996</u>		<u>276,127</u>
<b>Capital and reserves</b>					
General funds		276,127		231,654	
Profit for the year		47,869		44,473	
<b>Total reserves</b>		<u>323,996</u>		<u>276,127</u>	

The financial statements were approved by the Board of Trustees and authorised for issue on 8th January 2026

# Notes forming part of the financial statements for the year ended 31 March 2025

---

## 1. Accounting policies

The Poulton-le-Fylde Community Hall is a charity registered with the Charity Commission (charity number 1158292). The address of the registered office is given on the contents page and the nature of the charity's operations and its principal activities are set out in the strategic report.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice for accounting and reporting for charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland issued on 16 July 2014 and Bulletin 1 to the Charities SORP (FRS 102) and the Charities Act 2011.

The functional currency is £ sterling.

The charity constitutes a public benefit entity as defined by FRS 102.

### **Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. The charity has no restricted funds.

### **Revenue recognition**

Revenue is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the income receivable can be recognised reliably.

#### *Rental income*

Rental income is recognised at the point that the Poulton-le-Fylde Community Hall is hired.

#### *Bar income*

Bar income is recognised at the point of sale.

#### *Grant income*

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

#### *Donations*

Donations from individuals and other bodies are recognised when receivable.

### **Tangible Fixed Assets**

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised to as to write off the cost of the assets over their useful lives on the following basis:

Leasehold Improvements	5% - 7% straight line
Fixtures and Fittings	10% straight line

## Notes forming part of the financial statements for the year ended 31 March 2025

---

### **Stock**

Stock comprises bar stock and is stated at the lower of cost and net realisable value. At each reporting date, an assessment is made for impairment.

### **Deferred Income**

Deferred income comprises deposits for hall hire in future reporting periods.

### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors. The charity makes estimates and assumptions concerning the future. In the opinion of the Trustees, there are no critical accounting estimates or judgements.

### **1. Trustees' remuneration**

No Trustees received payment for their services during the year (2024: none).

### **2. Employees**

The average monthly number of persons employed by the charity during the year was 12 (2024: 23).

No member of staff received employee benefits of £60,000 or more.

The highest paid member of staff received £3,572.00.

## Income statement for the year ended 31 March 2025

---

### 3. Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 31 March 2024	167,355	68,447	235,802
Additions	67,742	15,213	82,955
At 31 March 2025	<b>235,097</b>	<b>83,660</b>	<b>318,757</b>
<b>Depreciation</b>			
At 31 March 2024	42,775	26,313	69,088
Provision for year	9,427	8,340	17,767
At 31 March 2025	<b>52,202</b>	<b>34,653</b>	<b>86,855</b>
<b>Net book value</b>			
At 31 March 2024	124,580	42,134	166,714
At 31 March 2025	<b>182,895</b>	<b>49,007</b>	<b>231,902</b>

**POULTON-LE-FYLDE COMMUNITY HALL**

England & Wales - Charity number 1158292

---

# Accounts

---

# Poulton-le-Fylde Community Hall

## Report and Financial Statements Year Ended 31 March 2024



## A community space for all



# Poulton-le-Fylde Community Hall

---

## Report and financial statements for year ended 31 March 2024

### Corporate Information

#### Registered Office

Poulton-le-Fylde Community Hall  
3 Vicarage Road  
Poulton-le-Fylde  
Lancashire  
FY6 7BE

#### Charity number

1158292

#### Trustee Board

Sarah Welsh, Chair  
Amelia MacPherson, Treasurer  
Chris Gannon  
Dana Gledhill, Secretary  
Trevor Lund  
Mark Carter

#### Independent Examiner

Stephen Smith  
46 Hodder Way  
Poulton-le-Fylde  
FY6 8AQ

#### Bankers

Virgin Money  
154-158 Kensington High St  
London W8 7RL

## Contents

### Page:

4	Chairman's report
5	Strategic review
6	Treasurer's financial review
7	Independent examiner's report
8	Income statement
9	Balance sheet
10	Notes forming part of the financial statements

## **Chairman's report for the year ended 31 March 2024**

---

### **Coronation of King Charles III**

In May 2023, we celebrated the coronation of King Charles III. We organised two free events for the community, which were the key highlights of our year. The first was a live screening of the crowning ceremony on a large screen, accompanied by complimentary refreshments. This event was aimed primarily at those who would otherwise have watched the coronation alone. The following day, we hosted an amazing outdoor street party featuring free entertainment, fun activities, food, drinks, and souvenir gifts for all the children. Over 100 children attended, and the sun shone brightly, making it a joyful day - our best event to date. It was one of our proudest moments and made all our volunteering hours worthwhile.

### **Building improvements**

We have continued to improve the building, our fittings and furniture, and purchased a new electronic rail for the stage curtains. After receiving grant money from the National Lottery Community Fund, we bought several replacement tables and extra stackable upholstered chairs. The grant money also allowed us to buy two new, secure sets of emergency fire doors, which have the added benefit of eliminating cold drafts - much to the gratitude of our yoga/pilates users. We continue to organise volunteer days to improve the interior and exterior of the Hall.

### **New roof, solar panels and battery storage**

One of the most significant expenses will be replacing our century-old roof and worn-out Rosemary Clay tiles. We have many leaks, and following a survey, we've been informed that the roof is beyond repair. Thankfully, by utilising some of our funds, we can afford to renew the roof with identical Rosemary Clay tiles that complement the building's heritage. We have also successfully secured funding from the Lancashire Environment Fund, which enables us to install solar PV panels and battery storage at the same time. We have successfully tendered for the work, which is scheduled to commence in June 2024.

### **Hall bookings and events**


We are as busy as ever with children's entertainment events, live musical shows, soul and Motown dance, jazz nights, gin tastings, award presentations, speed dating, table tennis, tribute bands, and lots of children's birthday parties. These, along with our regular weekly hirers, such as Slimming World, Tumble Tots, Yoga, Pilates, Zumba, Martial Arts, and Chaddeans Theatre Group, keep us busy. Our Christmas and New Year's Eve family parties and traditional Burns night supper continue to be hugely successful.

### **Volunteer recognition - King's Award for Voluntary Service**

In January, we were honoured to be nominated for the King's Award for Voluntary Service. We will not know the result of the nomination until much later in the year, but to be nominated is such an honour and one we have shared with all our volunteers - all those who gave their own time to help save the Hall from demolition, the campaigners, the fundraisers, the promoters, the DIY builders, repairers and painters. All those who have helped and continue to help with the day-to-day running of the the Community Hall and the business of the Charity.

### **Looking Forward**

Once the enormous expense and disruption of the roof works are over, our emphasis on fundraising can be slightly relaxed. While maintaining our self-sufficiency and contingency funds, we intend to host more non-profit events and regular inclusive activities. In the next calendar year, we will celebrate the 100th anniversary of the Hall opening in 1925. We are starting to plan events throughout the year and want to include as many community members as possible. It will be an exciting year with the Hall at the fore of community life again and we wish to share our wonderful space with as many of the community as possible.



Sarah Welsh - Chairman  
16 January 2024

## Strategic review for the year ended 31 March 2024

---

### **Building on our strengths**

We are planning a series of events throughout 2025 to celebrate the 100-year Centenary of the Community Hall, built in November 1925. The success of the Community Hall reflects our strong engagement with the local community and all those involved in managing and using our facilities. Our open-door policy, which warmly welcomes everyone regardless of age, ethnicity, sexual orientation, religion, or political beliefs, is a living embodiment of our core values. We measure our success by engaging regularly with our users, hirers, visiting performers, and artists to gauge what we are doing well and could do better. This direct feedback enables the Trustees to plan for the future and direct our finite resources to those areas that would benefit the most.

### **Our current priorities**

Sadly, after almost 100 years of service, the roof of the Community Hall has come to the end of its life. We plan to replace the old roof with new tiles and a breathable underlay. As the Community Hall is a landmark heritage building, we must match the historical detail, so we are replacing the tiles with like-for-like Rosemary clay tiles. In addition, we are reinforcing our environmental policy by taking the opportunity to discreetly install 24 solar PV panels at the rear of the roof linked to battery storage within the building. This next phase will make the building watertight for another 100 years and reduce our energy consumption and use of fossil fuels by at least 50%. The funding for this project has come partly from a grant from the Lancashire Environmental Fund, a donation from our landlord, St. Chad's Church, and our reserves. The roofing project is expected to be completed by the end of July 2024.

### **Our short-term goals**

Our next major goal is to secure a grant from the National Lottery Community Fund. We are preparing to submit a bid for £ 20,000 to pay for crucial improvements to the stage lighting and control equipment. The need for more professional quality stage lighting has become urgent to meet growing demands from our resident Am-Dram and Opera groups and visiting professional performers who expect high standards. Unfortunately, the present equipment has been put together in an ad-hoc fashion over the years and has proved unreliable. We expect to submit our bid to the National Lottery in August 2024, and the funding to become available in early 2025. Hopefully, if successful, these improvements will be ready for the start of the Community Hall's Centenary Celebrations in the summer of 2025.

### **Our long-term objectives**

The Trustees are committed to sustaining our much-loved Community Hall to benefit future generations and preserve this unique landmark heritage building. We will engage with the local community and our stakeholders and involve them in decisions about the hall's future. We will pursue our objectives to improve the building's fabric, reduce its environmental footprint by making it more energy efficient, and create opportunities to provide more space for new and more diverse activities.



Chris Gannon - Communications Trustee  
20 January 2025

## Financial review for the year ended 31 March 2024

---

### Financial review

During the 2023/2024 financial year, the Hall went from strength to strength, resulting in the turnover exceeding the VAT threshold and the Hall becoming VAT-registered. We have tried not to pass the full VAT cost onto our customers, recognising that the hall is making sufficient profit to share the VAT obligation.

The revenue for the year was £156,663 (2023: £122,320), an increase of 28%. This increase is a result of increased usage of the hall and a review of the bar prices.

The profit for the year was £44,473 (2023: £34,491), which provided a consistent operating profit margin of 28% (2023: 28%).

The Charity held significant cash at the year-end of £116,061 (2023: £78,271). During the financial year 2024/2025, some of this cash will be spent on the roof and solar energy project, but until then, it is being held in a savings account and earning interest

During the year, the Charity incurred capital expenditure of £27,127 (2023: £24,125). This expenditure comprises work on the stage, new fire doors, chairs, and tables.

### Principal risks and uncertainties and financial risk management

The Charity's activities expose it to financial risks, namely cash flow risk and capital management risk.

#### Cash flow risk

The Charity held significant cash at the year end and with regular hirers each week, the trustees believe the cash flow risk to be mitigated. The Charity ensures that it manages this risk by regularly re-forecasting and monitoring the cash flow position. Any future capital projects require a prudent forecast approved by trustees to support the evidence of funds available.

#### Capital risk management

The Charity's objectives when managing capital are to safeguard the Charity's assets and ability to continue as a going concern and a Community Hall for the people of Poulton-le-Fylde.

The trustees do not believe the Charity is exposed to significant interest rate risk, fair value estimation, price risk or foreign exchange risk.

### Reserves policy

The Charity has developed a minimum reserves policy based on the assumption that, in the event of the windup of the Charity, there would be sufficient funds to settle all outstanding liabilities, taking account of any costs associated with winding up. The reserves policy also ensures sufficient reserves and cash balances to support the Charity's ongoing operational requirements and charitable commitments. Minimum reserves are calculated on an annual basis.

### Going concern

At the time of signing these accounts, the Trustees have a reasonable expectation that, for a period of at least 12 months, the Charity can meet its financial obligations as they fall due. The government grants received mean that the Charity has a strong cash position, and careful monitoring of costs during the next year will ensure that the Charity remains liquid. As such, the accounts have been prepared on a going-concern basis.



Amelia MacPherson ACA - Treasurer  
20 January 2025

## Independent examiner's report

---

### **Independent examiner's report to the Trustees of the Poulton-le-Fylde Community Hall**

I report to the Trustees on my examination of the accounts of the Poulton-le-Fylde Community Hall for the year ended 31 March 2024, which are set out on pages 8 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### **Responsibilities and basis for report**

As the charity trustees of the Poulton-le-Fylde Community Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

I report in respect of my examination of the Poulton-le-Fylde Community Hall accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

- accounting records were not kept in respect of the the Poulton-le-Fylde Community Hall as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or the counts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

Signed:



Name: Stephen Smith

Address: Stephen Smith  
46 Hodder Way  
Poulton-le-Fylde  
FY6 8AQ

20 January 2025

## Income statement for the year ended 31 March 2024

	2024 £	2023 £
<b>Income</b>		
Rental Income	44,405	44,844
Bar Income	74,532	43,292
Wedding Income	6,406	-
Donations	8,080	20,217
Grant income	10,000	-
Fundraising	13,240	13,967
	_____	_____
<b>Total Income</b>	<b>156,663</b>	<b>122,320</b>
<b>Cost of Sales</b>	30,970	21,194
Cost of bar sales	10,749	7,266
Cost of events	_____	_____
	<b>41,719</b>	<b>28,460</b>
<b>Expenditure</b>		
Management costs	21,826	17,329
Utilities	7,427	4,375
Staff costs	11,291	7,450
Rent and rates	1,314	592
Fittings	2,795	2,608
Repairs and Maintenance	1,137	3,197
Governance costs	1,633	614
Insurance	2,433	2,272
Depreciation	15,165	13,364
Cleaning	4,958	4,012
Accountancy	1,018	719
Marketing	140	1,640
Other	-	1,197
	_____	_____
<b>Total Expenditure</b>	<b>71,137</b>	<b>59,369</b>
<b>Profit before tax</b>	666	-
	_____	_____
	<b>44,473</b>	<b>34,491</b>
	_____	_____

The notes on pages 10 to 11 form part of these financial statements.

## Balance sheet at 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
<b>Fixed assets</b>					
Tangible assets	3		<b>166,714</b>		154,752
<b>Current assets</b>					
Cash at bank and in hand		<b>116,061</b>		78,271	
Stock		<b>4,367</b>		4,205	
		<b>120,428</b>		<b>82,476</b>	
<b>Current Liabilities</b>					
Trade creditors		<b>310</b>		310	
Deferred income		<b>2,827</b>		5,264	
		<b>7,878</b>		-	
		<b>11,015</b>		<b>5,574</b>	
<b>Net assets</b>			<b>276,127</b>		<b>231,654</b>
<b>Capital and reserves</b>					
General funds		<b>231,654</b>	197,163		
Profit for the year		<b>44,473</b>	34,491		
<b>Total reserves</b>			<b>276,127</b>	<b>231,654</b>	

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2025

# Notes forming part of the financial statements for the year ended 31 March 2024

---

## 1. Accounting policies

The Poulton-le-Fylde Community Hall is a charity registered with the Charity Commission (charity number 1158292). The address of the registered office is given on the contents page and the nature of the charity's operations and its principal activities are set out in the strategic report.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice for accounting and reporting for charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland issued on 16 July 2014 and Bulletin 1 to the Charities SORP (FRS 102) and the Charities Act 2011.

The functional currency is £ sterling.

The charity constitutes a public benefit entity as defined by FRS 102.

### **Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. The charity has no restricted funds.

### **Revenue recognition**

Revenue is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the income receivable can be recognised reliably.

#### *Rental income*

Rental income is recognised at the point that the Poulton-le-Fylde Community Hall is hired.

#### *Bar income*

Bar income is recognised at the point of sale.

#### *Grant income*

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

#### *Donations*

Donations from individuals and other bodies are recognised when receivable.

### **Tangible Fixed Assets**

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised to as to write off the cost of the assets over their useful lives on the following basis:

Leasehold Improvements	5% - 7% straight line
Fixtures and Fittings	10% straight line

## Notes forming part of the financial statements for the year ended 31 March 2024

---

### **Stock**

Stock comprises bar stock and is stated at the lower of cost and net realisable value. At each reporting date, an assessment is made for impairment.

### **Deferred Income**

Deferred income comprises deposits for hall hire in future reporting periods.

### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors. The charity makes estimates and assumptions concerning the future. In the opinion of the Trustees, there are no critical accounting estimates or judgements.

### **1. Trustees' remuneration**

No Trustees received payment for their services during the year (last year: none).

### **2. Employees**

The average monthly number of persons employed by the charity during the year was 23 (last year: 22).

No member of staff received employee benefits of £60,000 or more.

The highest paid member of staff received £3,291.75

## Income statement for the year ended 31 March 2024

---

### 3. Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 31 March 2023	161,681	46,994	208,675
Additions	5,674	21,453	27,127
At 31 March 2024	<b>167,355</b>	<b>68,447</b>	<b>235,802</b>
<b>Depreciation</b>			
At 31 March 2023	34,429	19,494	53,923
Provision for year	8,346	6,819	15,165
At 31 March 2024	<b>42,775</b>	<b>26,313</b>	<b>69,088</b>
<b>Net book value</b>			
At 31 March 2023	127,252	27,500	154,752
At 31 March 2024	<b>124,580</b>	<b>42,134</b>	<b>166,714</b>

**POULTON-LE-FYLDE COMMUNITY HALL**

England & Wales - Charity number 1158292

---

# Accounts

---

# Poulton-le-Fylde Community Hall

## Report and Financial Statements Year Ended 31 March 2023





## A community space for all



# Poulton-le-Fylde Community Hall

---

## Report and financial statements for year ended 31 March 2023

### Corporate Information

#### Registered Office

Poulton-le-Fylde Community Hall  
3 Vicarage Road  
Poulton-le-Fylde  
Lancashire  
FY6 7BE

#### Charity number

1158292

#### Trustee Board

Sarah Welsh, Chair  
Amelia MacPherson, Treasurer  
Chris Gannon  
Dana Gledhill, Secretary  
Trevor Lund  
Mark Carter (appointed 30 August 2022)

#### Independent Examiner

Sandra Spindler (MAAT)  
Springend,  
Garstang Road East  
Singleton,  
Poulton le Fylde  
FY6 7SX

#### Bankers

Virgin Money  
154-158 Kensington High St  
London W8 7RL

## Contents

### Page:

4	Chairman's report
5	Strategic review
6	Treasurer's financial review
7	Independent examiner's report
8	Income statement
9	Balance sheet
10	Notes forming part of the financial statements

## Chairman's report for the year ended 31 March 2023

---

### Recruitment of New Trustee and Event Manager

In September, we welcomed a new Trustee, Mark Carter. Mark is a Software Engineer specialising in finance matters with qualifications in electrical engineering and vast experience in home renovation and building work. Our Events Manager role and duties needed to change from our initial requirements in 2018, so following an advertisement and interview process, we recruited a new Events Manager, Rachael Dinsdale a former Police officer. Rachael and Mark bring a wealth of experience and a fresh outlook to the team that are most welcome.

### Charity and Hall Name Change

In June 2022, we changed our Charity name from Vicarage Park Community Centre to Poulton-le-Fylde Community Hall. We also commissioned a sizeable external sign in the heritage font used in the original 1925 Church Hall sign. It looks wonderfully in keeping with the Arts and Crafts style of the building. It helps cement the name with locals (and clarifies our location for delivering goods and services!).

### Monthly Markets

We inherited a monthly Farmer's Market after we reopened the Hall in 2018. During the interim period, when the Hall was closed, our local council established a weekly open-air market, so it proved difficult for us to attract food vendors. We, therefore, developed the format into a more craft-orientated fair with just one or two food stalls. Sadly, the footfall declined, so we transformed the market into a monthly Health and Wellness Fair. The launch of the first Fair in June coincided with the reveal of our new name and signage, and initially, it was very successful. Sadly, the footfall dropped off again, and at the end of 2022, we changed our strategy again. We now run just four or five seasonal markets across the year. This latest format has proved to be much more popular and enables us to make better use of our volunteer time.

### Hall usage

Our regular weekly users fill our daytime and evening slots almost to capacity. Our table tennis club goes from strength to strength, and we were delighted to introduce a thriving new martial arts class for very young children. We continue to self-promote entertainment events, including a hugely successful New Year's Eve family party, our famous Burns Night Supper and sell-out comedy nights. Our many and varied events have included a celebration for the late Queen's Platinum Jubilee in May 2022, The Chaddeans Gold 50th Anniversary Show, a Pre-loved Toy Sale, a Spanish wine-tasting, a free first aid course for babies, a brass band remembrance concert, Arts Council sponsored cultural events, Christmas wreath-making, and a children's Christmas Santa's grotto. We have also hosted award evenings for local football clubs and Poulton Air Training Corps. We also cater for local weddings, children's family party shows, musical variety shows, and many family bookings like children's parties, anniversaries, and funeral wakes. Our bar is always in high demand. We operate the bar with a small team of volunteers supplemented with paid staff at busy times. To help provide a speedier bar service and simplify payment transactions, we have gradually eliminated cash and moved to a card and contactless payment system.

### Looking ahead

We are indeed a real Community Hall used to the full by our local community. Our workforce of unpaid community volunteers, part-time paid contractors, and bar staff is sometimes very stretched. We are conscious of maintaining their goodwill so with this in mind, we would like to appoint extra part-time paid staff to provide more support at peak times. We will also be looking to host more diverse functions and activities that reach all community areas while accepting fewer private party bookings to reduce our overhead in staffing, cleaning and building maintenance.

I am forever proud to be part of such a great team that continues to preserve and improve such a much-loved building and ensure that it continues to serve the whole community.



Sarah Welsh - Chairman  
16 January 2024

## Strategic review for the year ended 31 March 2023

---

### **Regeneration and revitalisation**

After surviving the impact of the COVID-19 Pandemic in 2020 and 2021, it was with some relief that we were able to relaunch all of our regular activities at the beginning of 2022 on a sound financial footing thanks to careful budgeting and management of our resources. It was a slow and gradual start as people got used to the freedom of not having to wear a face mask and being able to mix freely again in social situations. During the protracted downtimes caused by the pandemic, we also took the opportunity to resurface the car park with new tarmac, add more efficient and aesthetically pleasing LED globe lighting, install a CCTV security camera system, and insulate and decorate the tower staircase. The Trustees also renamed the Charity in 2022 from Vicarage Park Community Centre to Poulton-le-Fylde Community Hall. This affirms our status as the primary centre for community life and is a more meaningful description of our location.

### **Our current priorities**

The Trustees have taken steps to ensure that we have a strong management team to look after the day-to-day running of the Community Hall, manage bookings, including family social functions, run our bar efficiently and promote our popular community-focused entertainment programme. Apart from our two part-time staff members, we depend on volunteers to set out our rooms for functions and help behind the bar at busy times. Following a review of our events and booking calendar, including a cost-benefit analysis, we plan to employ an additional part-time staff member to help with this growing workload.

### **Our short-term goals**

Building on previous years' success, we plan to submit two new bids for grant funds to help pay for additional tables and chairs, replace our draughty and ageing emergency exit doors, and replace our leaking roof tiles. Success is not assured, but we are reasonably confident that we will win the necessary funds to invest in the Hall facilities to help make us more sustainable and ready for the future. If funds permit, we also plan to purchase a professional electric floor polishing machine to clean and enhance our wonderful sprung wooden dance floor in the main hall. In previous years, we have paid for the services of a professional contractor to come in twice a year and polish the floor. This is quite expensive, and the shine only lasts a short time. Having our own floor polishing machine will enable us to clean and polish the floor ourselves, and not having to pay for a specialised contractor will quickly recoup the cost of the machine.

### **Our long-term objectives**

From the beginning, our mission has been to unite the community by creating a sense of belonging and pride within the local area. We are committed to providing a dynamic and stimulating environment for all ages and diversities by offering engaging and inclusive activities. We plan to build on this commitment by reaching out and involving the community in decisions about the future of the Community Hall and by investing in the building and its facilities to provide more space and opportunities for new and more diverse activities.



Chris Gannon - Communications Trustee  
16 January 2024

## Financial review for the year ended 31 March 2023

---

### Financial review

The Hall continues to be extremely profitable, with a fantastic 56% increase in profit this year. It is rented out at close to capacity during the week and on weekends, resulting in revenues of £122,320 for 2023 compared to £85,831 in the previous year, which is a 43% increase.

The majority of the revenue is comprised of rental income -£44,844 (2022: £35,875), bar income - £43,292 (2022: £32,629) and fundraising income, which includes the hosting of events to raise money for the Charity - £13,967 (2022: £0). Non-charitable revenues, therefore, totalled £88,136, meaning that in March 2023, the Charity exceeded the VAT turnover threshold and, following HMRC guidance, has become VAT registered from 1 May 2023.

The most considerable overhead for the Hall is the staff cost (which includes contractors and employed staff), totalling £28,791 (2022: £16,441), which has increased by 75%. This increase is partially a result of a cost of living hourly rate increase but also reflects the additional labour required as the Hall becomes busier.

It is important to note that although the significant profit figure is, in the main, attributed to the substantial usage of the Hall by the community of Poulton-le-Fylde, the costs could not have been kept so low without the fantastic work performed by our trustees and volunteers.

The company held significant cash at the year-end of £78,271 (2022: 40,335), for which the trustees have plans for improving the hall and offering further free-of-charge events to the local community.

### Principal risks and uncertainties and financial risk management

The Charity's activities expose it to financial risks, namely cash flow risk and capital management risk.

#### Cash flow risk

The Charity held significant cash at the year's end, and with regular hirers each week, the trustees believe the cash flow risk will be mitigated. The Charity ensures that it manages this risk by regularly re-forecasting and monitoring the cash flow position. Any future capital projects require a prudent forecast approved by trustees to support the evidence of funds available.

#### Capital risk management

The Charity's objectives when managing capital are to safeguard the Company's assets and ability to continue as a going concern and a Community Hall for the people of Poulton-le-Fylde.

The directors do not believe the Company is exposed to significant interest rate risk, fair value estimation, price risk or foreign exchange risk.

### Reserves policy

The Charity has developed a minimum reserves policy based on the assumption that, in the event of the Charity's winding up, there would be sufficient funds to settle all outstanding liabilities, taking account of any costs associated with winding up. The reserves policy also ensures sufficient reserves and cash balances to support the Charity's ongoing operational requirements and charitable commitments. Minimum reserves are calculated on an annual basis.

### Going concern

At the time of signing these accounts, the trustees have a reasonable expectation that, for a period of at least 12 months, the charity can meet its financial obligations as they fall due. The government grants received mean that the charity has a strong cash position, and careful monitoring of costs during the next year will ensure that the charity remains liquid. As such, the accounts have been prepared on a going-concern basis.



Amelia MacPherson ACA - Treasurer  
16 January 2024

## Independent examiner's report

---

### **Independent examiner's report to the Trustees of the Poulton-le-Fylde Community Hall**

I report to the Trustees on my examination of the accounts of the Poulton-le-Fylde Community Hall for the year ended 31 March 2023, which are set out on pages 8 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### **Responsibilities and basis for report**

As the Charity Trustees of the Poulton-le-Fylde Community Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

I report in respect of my examination of the Poulton-le-Fylde Community Hall accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


### **Independent examiner's statement**

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

- accounting records were not kept in respect of the the Poulton-le-Fylde Community Hall as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or the counts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

Signed:



Name: Sandra Spindler (MAAT)  
Association of Accounting Technicians

Address: Springend, Garstang Road East  
Singleton,  
Poulton le Fylde  
FY6 7SX

16 January 2024

## Income statement for the year ended 31 March 2023

---

	2023 £	2022 £
<b>Income</b>		
Rental Income	44,844	35,875
Bar Income	43,292	32,629
Donations	20,217	5,428
Grant income	-	11,899
Fundraising	13,967	-
	<hr/>	<hr/>
<b>Total Income</b>	<b>122,320</b>	<b>85,831</b>
<b>Cost of Sales</b>	21,194	12,287
Cost of bar sales	7,266	4,941
Cost of events	<hr/>	<hr/>
	<b>28,460</b>	<b>17,228</b>
<b>Expenditure</b>		
Management costs	17,329	10,382
Utilities	4,375	4,551
Staff costs	7,450	3,213
Rent and rates	592	351
Fittings	2,608	1,743
Repairs and Maintenance	3,197	5,342
Governance costs	614	1,130
Insurance	2,272	2,731
Depreciation	13,364	11,520
Cleaning	4,012	2,846
Accountancy	719	715
Marketing	1,640	367
Other	1,197	1,659
	<hr/>	<hr/>
<b>Total Expenditure</b>	<b>59,369</b>	<b>46,550</b>
	<hr/>	<hr/>
<b>Profit before tax</b>	<b>34,491</b>	<b>22,053</b>
	<hr/>	<hr/>

The notes on pages 10 to 11 form part of these financial statements.

## Balance sheet at 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible assets	3		154,752		157,757
<b>Current assets</b>					
Cash at bank and in hand		78,271		40,335	
Stock		4,205		2,662	
			82,476		42,997
<b>Current Liabilities</b>					
Trade creditors		310		310	
Deferred income		5,264		3,282	
		5,574		3,592	
<b>Net assets</b>			<b>231,654</b>		<b>197,163</b>
<b>Capital and reserves</b>					
General funds			197,163		175,109
Profit for the year			34,491		22,054
<b>Total reserves</b>			<b>231,654</b>		<b>197,163</b>

The financial statements were approved by the Board of Directors and authorised for issue on 16 January 2024

# Notes forming part of the financial statements for the year ended 31 March 2023

---

## 1. Accounting policies

The Poulton-le-Fylde Community Hall is a charity registered with the Charity Commission (charity number 1158292). The address of the registered office is given on the contents page and the nature of the charities operations and its principal activities are set out in the strategic report.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice for accounting and reporting for Charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland issued on 16 July 2014 and Bulletin 1 to the Charities SORP (FRS 102) and the Charities Act 2011.

The functional currency is £ sterling.

The charity constitutes a public benefit entity as defined by FRS 102.

### **Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. The charity has no restricted funds.

### **Revenue recognition**

Revenue is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the income receivable can be recognised reliably.

#### *Rental income*

Rental income is recognised at the point that the Poulton-le-Fylde Community Hall is hired.

#### *Bar income*

Bar income is recognised at the point of sale.

#### *Grant income*

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

#### *Donations*

Donations from individuals and other bodies are recognised when receivable.

### **Tangible Fixed Assets**

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised to as to write off the cost of the assets over their useful lives on the following basis:

Leasehold Improvements	5% - 7% straight line
Fixtures and Fittings	10% straight line

## Notes forming part of the financial statements for the year ended 31 March 2023

---

### **Stock**

Stock comprises bar stock and is stated at the lower of cost and net realisable value. At each reporting date, an assessment is made for impairment.

### **Deferred Income**

Deferred income comprises deposits for hall hire in future reporting periods.

### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors. The Charity makes estimates and assumptions concerning the future. In the opinion of the Trustees, there are no critical accounting estimates or judgements.

### **1. Trustees' remuneration**

No trustees received payment for their services during the year (last year: none).

### **2. Employees**

The average monthly number of persons employed by the Charity during the year was 22 (last year: 10).

No member of staff received employee benefits of £60,000 or more.

The highest paid member of staff received £1,190.

## Income statement for the year ended 31 March 2023

### 3. Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 31 March 2021	137,918	36,273	174,191
Additions	19,060	5,065	24,125
At 31 March 2022	<b>156,978</b>	<b>41,338</b>	<b>198,316</b>
<b>Depreciation</b>			
At 31 March 2021	18,609	10,430	29,039
Provision for year	7,652	3,868	11,520
At 31 March 2022	<b>26,261</b>	<b>14,298</b>	<b>40,559</b>
<b>Net book value</b>			
At 31 March 2022	<b>130,717</b>	<b>27,040</b>	<b>157,757</b>
At 31 March 2021	119,309	25,843	145,152
<b>Cost or valuation</b>			
At 31 March 2022	156,978	41,338	198,316
Additions	4,703	5,656	10,359
At 31 March 2023	<b>161,681</b>	<b>46,994</b>	<b>208,675</b>
<b>Depreciation</b>			
At 31 March 2023	26,261	14,298	40,559
Provision for year	8,168	5,196	13,364
At 31 March 2022	<b>34,429</b>	<b>19,494</b>	<b>53,923</b>
<b>Net book value</b>			
At 31 March 2023	<b>127,252</b>	<b>27,500</b>	<b>154,752</b>
At 31 March 2022	130,717	27,040	157,757

**POULTON-LE-FYLDE COMMUNITY HALL**

England & Wales - Charity number 1158292

---

# Accounts

---

# Poulton-le-Fylde Community Hall

Formerly known as Vicarage Park Community Centre until 25 June 2022

## Report and Financial Statements Year Ended 31 March 2022



## The heart and soul of Poulton-le-Fylde



## **Poulton-le-Fylde Community Hall**

---

### **Report and financial statements for year ended 31 March 2022**

#### **Corporate Information**

##### **Registered Office**

Poulton-le-Fylde Community Hall  
3 Vicarage Road  
Poulton-le-Fylde  
Lancashire  
FY6 7BE

##### **Charity number**

1158292

##### **Trustee Board**

Sarah Welsh, Chair  
Amelia MacPherson, Treasurer  
Chris Gannon  
Michael Buckley (resigned 31 January 2022)  
Dana Gledhill, Secretary  
Trevor Lund  
Mark Carter (appointed 30 August 2022)

##### **Independent Examiner**

Sandra Spindler (MAAT)  
Springend,  
Garstang Road East  
Singleton,  
Poulton le Fylde  
FY6 7SX

##### **Bankers**

Barclays Plc  
2-4 Birley Street  
Blackpool  
FY1 1DU

### **Contents**

#### **Page:**

<b>4</b>	<b>Chairman's report</b>
<b>5</b>	<b>Strategic report</b>
<b>6</b>	<b>Treasurer's financial review</b>
<b>7</b>	<b>Independent examiner's report</b>
<b>8</b>	<b>Income statement</b>
<b>9</b>	<b>Balance sheet</b>
<b>10</b>	<b>Notes forming part of the financial statements</b>

## **Chairman's report for the year ended 31 March 2022**

---

### **Chairman's Review**

The popularity and use of the Hall have continued to increase, and we have been at full capacity every weekday and evening. One of our objectives is to encourage community hiring, so we have not raised our hourly hire for this segment. It will continue at as low a rate for the foreseeable future. Our one-off hirers have included weddings, christenings, memorials/funerals, gala fundraisers, arts council/singing/children's shows, tribute band nights, Northern Soul nights, polling stations and public consultations. We have become a very popular children's/family/celebration party venue, but these bookings and others come with additional overheads. To cover the cost of paid bar staff and to help control the demand, we agreed to increase our Friday and Saturday night hire rates. Our community events have included wine and gin tasting evenings, comedy nights, St Patrick's night, Arts Council events and a New Year's Eve party.

### **Internal Building Improvements**

The year has seen several improvements to the interior and exterior of the building. Internally we have fitted new bar shutters; insulated, clad, painted and carpeted the tower staircase; fitted a Nest system to help with heating control; purchased the improved audio system and fitted new hall lighting that replicates the original 1925 globe pendants. The last item has prompted many compliments as they hugely improve the aesthetics and enhance the vaulted ceiling.

### **External Building Improvements**

We have partnered with St Chads Church to contract out the recycled waste disposal and removal of non-recycled waste. We have completed the car park re-tarmac, parking/disabled space painting, new bollards and fitted wall-hung cycle racks. At the rear of the building, we have landscaped the somewhat limited space with donated artificial grass, paving, a hand-made pergola, plus renovated and new benches. It is a peaceful sun trap for anyone to watch tennis or sit and chat.

### **Licence extension**

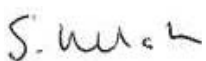
To save money and administrative time applying for Temporary Event Notices, we succeeded in extending our premises licence for the sale of alcohol on any Friday and Saturday night to 01:00 and playing of music up to 02:00 just three times a year. The conditions of the licence are that we can supply any CCTV footage within hours of any reported incident.

### **Charity name change**

Although outside of the reporting period, please note that in June 2022, we renamed the Charity from Vicarage Park Community Centre to Poulton-le-Fylde Community Hall. The old name did not resonate with the community. We consulted our Hall users and volunteers for their views, and they selected the new name as the most representative. It has proved to be a very welcome change.

### **Looking ahead**

The Hall is so well loved and used that it makes the custodial work of the Charity worthwhile and justified. The popularity and volume of footfall through our doors indicate the Community Hall's popularity and our Charity's success. It also means that there is considerable wear and tear on the fabric of the building and furnishings. We have a great team of volunteers that help with the Hall maintenance. As we advance, we will look at improving the service and easing the strain on the volunteers. I feel very proud to be part of the team that continues to provide the people of Poulton with its very own unique Community Hall.



Sarah Welsh - Chairman  
22 January 2023

## Strategic review for the year ended 31 March 2022

---

### A time of change and transition

As we entered 2021, many COVID-19 restrictions were still in force, but as we moved into Spring, the government gradually eased some of these restrictions. Starting in April, outdoor and indoor leisure venues were allowed to reopen with more comprehensive social contact permitted. As the nationwide vaccination programme rolled out in May and June, the rule of six and two households for social gatherings remained in force. It was on 19 July that the government removed most legal limits on social contact, and venues like our Community Hall were permitted to operate as they had done before the COVID-19 pandemic. Despite this, wearing face masks and providing hand sanitiser remained in force for the remainder of 2021.

### Risks and challenges

The government lockdown seriously impacted our income from room lettings and social functions. During the period of the COVID-19 lockdown, we could not accept bookings for parties and social gatherings, and many of our daytime exercise and wellbeing classes suffered from less demand. Even after the government removed all restrictions, many people, especially the older generation and people with underlying health conditions, were reluctant to return. Fortunately, we managed to make up most of the deficit thanks to a government grant to hospitality venues and community venues like ours. One unforeseen event was a strong storm in November that resulted in minor damage to the roof tiles and rainwater guttering. This incident has reminded us that we need to implement a medium-term plan to replace the roof tiles, which are almost 100 years old.

### New horizons

Looking to the future, we aim to invest in the Hall and reinvent the services and activities we offer to the local community to make them fresh and more appealing. With the help of our volunteers, we worked hard throughout the second half of the year to rebuild audiences to our events and attract more bookings for social parties and family gatherings. We staged several successful entertainment events, including a Comedy Night, a Brass Band Concert by Poulton Band, a spectacular musical production by the Chaddeans Theatre Group, a Halloween-themed Craft and Gift Market, a Wine and Food Tasting Evening, a Lancashire Day Market, and a Christmas Market. We also fulfilled one of our long-term ambitions to resurface the car park with new Tarmac and mark out designated car spaces with provision for disabled access.

### Back to the future

After a very challenging twelve months, we are set to start the new year on a more secure footing and hope to build on our success with exciting new ideas and innovations.



Chris Gannon - Communications Trustee  
22 January 2023

## **Financial review for the year ended 31 March 2022**

---

### **Financial review**

In the first full year following the COVID-19 pandemic the Hall has seen huge success with regular weekday rentals and events being held most weekends.

The revenue for the year was £85,831 (2021: £29,597), an increase of 190%. The majority of the revenue was comprised of rental income (£35,875) and bar income (£32,629) which reflects the significant level of usage.

The profit for the year was £22,053 (2021: £3,540) which provided an operating profit margin of 26% (2021: 12%). This increase is primarily due to the increased revenue to cover the fixed overheads.

The Company held significant cash at the year end of was £40,335 (2021: £30,674) for which the Trustees have plans for improving the Hall and offering free of charge events to the local community.

### **Principal risks and uncertainties and financial risk management**

The activities of the Charity expose it to financial risks, namely cash flow risk and capital management risk.

#### **Cash flow risk**

The Charity held significant cash at the year end and with regular hirers each week, the Trustees believe the cash flow risk to be mitigated. The Charity ensures that it manages this risk by regular re-forecasting and monitoring of the cash flow position. Any future capital projects require a prudent forecast approved by Trustees to support the evidence of funds available.

#### **Capital risk management**

The objectives of the Charity when managing capital are to safeguard the Company's assets and ability to continue as a going concern and a Community Hall for the people of Poulton-le-Fylde.

The directors do not believe the Company is exposed to significant interest rate risk, fair value estimation, price risk or foreign exchange risk.

#### **Reserves policy**

The Charity has developed a minimum reserves policy based on the assumption that, in the event of wind up of the Charity, there would be sufficient funds to settle all outstanding liabilities, taking account of any costs associated with winding up. The reserves policy also ensures there are sufficient reserves and cash balances to support the ongoing operational requirements and charitable commitments of the Charity. Minimum reserves are calculated on an annual basis.

#### **Going concern**

At the time of signing these accounts, the Trustees have a reasonable expectation that, for a period of at least 12 months, the Charity can meet its financial obligations as they fall due. The government grants received means that the Charity has a strong cash position and careful monitoring of costs during the next year will ensure that the Charity remains liquid. As such the accounts have been prepared on a going concern basis.



**Amelia MacPherson ACA – Treasurer**

22 January 2023

## Independent examiner's report

---

### Independent examiner's report to the Trustees of the Poulton-le-Fylde Community Hall

I report to the Trustees on my examination of the accounts of the Poulton-le-Fylde Community Hall for the year ended 31 March 2022, which are set out on pages 8 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity's trustees as a body, for my work, for this report, or for the statement I have made.

### Responsibilities and basis for report

As the Charity Trustees of the Poulton-le-Fylde Community Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

I report in respect of my examination of the Poulton-le-Fylde Community Hall accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

- accounting records were not kept in respect of the the Poulton-le-Fylde Community Hall as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

Signed:



Name: Sandra Spindler (MAAT)  
Association of Accounting Technicians

Address: Springend, Garstang Road East  
Singleton,  
Poulton le Fylde  
FY6 7SX

21 January 2023

## Income statement for the year ended 31 March 2022

	2022 £	2021 £
<b>Income</b>		
Rental Income	35,875	5,631
Bar Income	32,629	163
Donations	5,428	1,134
Grant income	11,899	22,071
Fundraising	-	598
	<hr/>	<hr/>
<b>Total Income</b>	<b>85,831</b>	<b>29,597</b>
<b>Cost of Sales</b>		
Cost of bar sales	12,287	154
Cost of events	4,941	-
	<hr/>	<hr/>
	<b>17,228</b>	<b>154</b>
<b>Expenditure</b>		
Management costs	10,382	4,445
Utilities	4,551	3,325
Staff costs	3,213	-
Rent and rates	351	1,615
Fittings	1,743	-
Repairs and Maintenance	5,342	390
Governance costs	1,130	578
Insurance	2,731	1,288
Depreciation	11,520	10,596
Cleaning	2,846	2,085
Accountancy	715	-
Marketing	367	-
Other	1,659	1,580
	<hr/>	<hr/>
<b>Total Expenditure</b>	<b>46,550</b>	<b>25,902</b>
	<hr/>	<hr/>
<b>Profit before tax</b>	<b>22,053</b>	<b>3,540</b>
	<hr/>	<hr/>

The notes on pages 10 to 12 form part of these financial statements.

## Balance sheet at 31 March 2022

<i>Company number</i>	<i>Note</i>	<b>2022</b> £	<b>2022</b> £	<b>2021</b> £	<b>2021</b> £
<b>Fixed assets</b>					
Tangible assets	3		157,757		145,152
			<u>157,757</u>		<u>122,814</u>
<b>Current assets</b>					
Cash at bank and in hand		40,335		30,674	
Stock		2,662		1,534	
		<u>42,997</u>		<u>32,208</u>	
<b>Current Liabilities</b>					
Trade creditors		310		310	
Deferred income		3,282		1,941	
		<u>3,592</u>		<u>2,251</u>	
<b>Net assets</b>			<u>197,163</u>		<u>175,109</u>
<b>Capital and reserves</b>					
General funds			175,109		171,569
Profit for the year			22,054		3,540
<b>Total reserves</b>			<u>197,163</u>		<u>175,109</u>

The financial statements were approved by the Board of Directors and authorised for issue on 21 January 2023.

Sarah Welsh - Chairman

## Notes forming part of the financial statements for the year ended 31 March 2022

---

### 1. Accounting policies

The Poulton-le-Fylde Community Hall is a charity registered with the Charity Commission (charity number 1158292). The address of the registered office is given on the contents page and the nature of the charities operations and its principal activities are set out in the strategic report.

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice for accounting and reporting for Charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland issued on 16 July 2014 and Bulletin 1 to the Charities SORP (FRS 102) and the Charities Act 2011.

The functional currency is £ sterling.

The charity constitutes a public benefit entity as defined by FRS 102.

#### **Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. The charity has no restricted funds.

#### **Revenue recognition**

Revenue is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the income receivable can be recognised reliably.

#### *Rental income*

Rental income is recognised at the point that the Poulton-le-Fylde Community Hall is hired.

#### *Bar income*

Bar income is recognised at the point of sale.

#### *Grant income*

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

#### *Donations*

Donations from individuals and other bodies are recognised when receivable.

#### **Tangible Fixed Assets**

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised to as to write off the cost of the assets over their useful lives on the following basis:

Leasehold Improvements	5% - 7% straight line
Fixtures and Fittings	10% straight line

#### **Assets under the course of construction**

Assets under the course of construction comprise improvements to the Poulton-le-Fylde Community Hall which is held under leasehold from St Chad's Church. Assets under the course of construction are held at cost less any recognised impairment losses.

Assets under the course of construction are not depreciated.

## **Notes forming part of the financial statements for the year ended 31 March 2022**

---

### **Stock**

Stock comprises bar stock and is stated at the lower of cost and net realisable value. At each reporting date, an assessment is made for impairment.

### **Deferred Income**

Deferred income comprises deposits for hall hire in future reporting periods.

### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors. The Charity makes estimates and assumptions concerning the future. In the opinion of the Trustees, there are no critical accounting estimates or judgements.

### **1 Trustees' remuneration**

No trustees received payment for their services during the year (last year: none).

### **2 Employees**

The average monthly number of persons employed by the Charity during the year was 10 (last year: 0).

No member of staff received employee benefits of £60,000 or more. The highest paid member of staff received £470.

## Income statement for the year ended 31 March 2022

### 3 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	136,718	36,273	172,991
Additions	1,200	-	1,200
At 31 March 2021	<u>137,918</u>	<u>36,273</u>	<u>174,191</u>
<b>Depreciation</b>			
At 1 April 2020	11,722	6,721	18,443
Provision for year	6,887	3,709	10,595
At 31 March 2019	<u>18,609</u>	<u>10,430</u>	<u>29,039</u>
<b>Net book value</b>			
At 31 March 2021	<u>119,309</u>	<u>25,843</u>	<u>145,152</u>
At 31 March 2020	<u>124,996</u>	<u>29,552</u>	<u>154,548</u>
<b>Cost or valuation</b>			
At 1 April 2021	137,918	36,273	174,191
Additions	19,060	5,065	24,125
At 31 March 2022	<u>156,978</u>	<u>41,338</u>	<u>198,316</u>
<b>Depreciation</b>			
At 1 April 2021	18,609	10,430	29,039
Provision for year	7,652	3,868	11,520
At 31 March 2022	<u>26,261</u>	<u>14,298</u>	<u>40,559</u>
<b>Net book value</b>			
At 31 March 2022	<u>130,717</u>	<u>27,040</u>	<u>157,757</u>
At 31 March 2021	<u>119,309</u>	<u>25,843</u>	<u>145,152</u>

**POULTON-LE-FYLDE COMMUNITY HALL**

England & Wales - Charity number 1158292

---

# Accounts

---



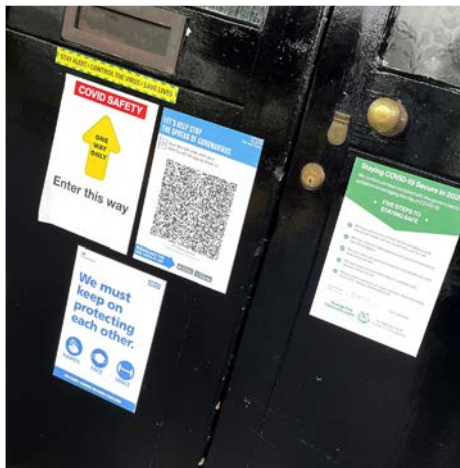
# Vicarage Park Community Centre

## Report and Financial Statements Year Ended 31 March 2021





## The heart and soul of Poulton-le-Fylde





## Vicarage Park Community Centre

### Report and financial statements for year ended 31 March 2021

#### Corporate Information

**Registered Office**  
VPCC Community Hall  
3 Vicarage Road  
Poulton-le-Fylde  
Lancashire  
FY6 7BE

**Charity Number**  
1158292

**Trustee Board**  
Sarah Welsh, Chair  
Amelia MacPherson, Treasurer  
Chris Gannon  
Michael Buckley  
Dana Gledhill  
Philip Steel (resigned 09.06.2021)  
Trevor Lund

**Independent Examiner**  
Sandra Spindler (MAAT)  
Springend  
Garstang Road East  
Singleton  
Poulton le Fylde  
FY6 7SX

**Bankers**  
Barclays Plc  
2-4 Birley Street  
Blackpool  
FY1 1DU

### Contents

#### Page:

4	<b>Chairman's report</b>
5	<b>Strategic review</b>
6	<b>Treasurer's financial review</b>
7	<b>Independent examiner's report</b>
8	<b>Income statement</b>
9	<b>Balance sheet</b>
10	<b>Notes forming part of the financial statements</b>

## Chairman's report for the year ended 31 March 2021

---

### Impact of Covid-19

The start of the accounting year coincided with the start of National Covid-19 restrictions. Government guidelines were adhered to at all stages resulting in closure of the Hall until July 2020 when community halls were allowed to re-open. We completed a Covid-19 risk assessment and self-certification thereby allowing compliant hirers to use the Hall within social distancing rules. In the early months these groups mainly included Yoga and Pilates; all parties, singing and children's activities remained cancelled. Throughout the period Trustee and general Charity meetings were held remotely using Zoom. As restrictions lifted further we slowly returned to some normality with the welcome return of some children's groups and even a delightful wedding with a limited guest list of 30.

### Building and Car park improvements

One advantage of the Hall closure during Covid-19 restrictions was that the Hall was empty and available for maintenance work. Our team of volunteers stripped and stained the front of stage panels and under-stage doors to match the surrounding dark wood struts reducing maintenance and enhancing the overall internal appearance; an outside shed was purchased and erected to house maintenance materials such as paints, spare panelling etc; we removed the storage container which had been of invaluable use during our renovation period but was unsightly and used up precious car parking space; a hoist was installed to help lift heavy items to storage area in the gallery; roof gully repairs were carried out; heating controls upgraded to wireless thermostats and remote scheduling; outside benches were stripped and re-stained; decaying tree and over-grown/potentially dangerous tree branches were removed.

We have been concerned for sometime about the repair state of the Hall car park so quotes for the resurfacing the car park with new tarmac were received along with funding avenues investigated. Using our own funds and a marvellous donation from a local supporter we scheduled the resurfacing of the car park with painting of long-needed parking space markings. We also received a donation of new bollards which will also be installed - all increasing user safety and overall external aesthetics. We are also blessed with a particularly green-fingered volunteer who has worked magic on our side garden.

In August 2020 we received the most wonderful gift of a defibrillator from the Poulton Methodist Church. Whilst the church had fund-raised and obtained the equipment themselves they felt that it should be on our side of the town to best serve the community after Booths had installed a new defibrillator close to their church.

### Personnel and Admin changes

Due to a move out of the town we lost one of our 'maintenance' Trustees - Phil who was a wonderful asset to the charity. For similar reasons plus retirement we also lost our Hall Manager Jean who had been with us since our first re-opening months and has been an invaluable member of the team and pivotal to our success. In December 2020 we advertised for the post of Hall Manager and appointed a new manager Carla who started in March 2021. She has proved to be a brilliant worker bringing new outlook and business experience to the table. Following Carla's appointment we have simplified the hiring/T&Cs/admin process. Stream-lining the process became a necessity due to huge increase (and continued increase) in queries and bookings post-Covid-19 lock-down.

Because of the ever-increasing interest in party bookings and thereby stretched availability of bar volunteers we Trustees made the decision to use paid staff to man the Hall bar during peak booking hours ie Friday and Saturday nights. Whilst this will impact on our profits we need to avoid volunteer fatigue - the alternative was to take less bookings hence reducing our service to the community. To help with the additional costs we have slightly increased one-off hire charges and alcohol prices.

### Looking ahead to the future

We are ever-conscious that there will be certain demographics of the community we are still not reaching and serving so we will continue to endeavour to find those areas and look for ideas to meet their needs. We have a wonderful team of over 70 volunteers that we rely upon on a daily basis so our continued objective will be to retain, appreciate and increase our volunteer base. As Covid-19 restrictions have lifted our Hall bookings for weekly hire slots, children's and adult parties, plus one-off events have continued to increase to beyond pre-Covid-19 levels. Whilst there may be a future return to Government Covid-19 restrictions we anticipate the booking rate will return to normal at some stage but it is heartening to know that the Hall continues to increase in popularity and is as well used as ever.

We are hugely optimistic that our Charity objectives of a 'Community Hall for all' will be well met and that the community will continue to benefit from our custodial management of this wonderful building.



Sarah Welsh - Chairman  
21 January 2022

## Strategic review for the year ended 31 March 2021

---

### The Covid-19 Pandemic

At the beginning of 2020, this severe pandemic spread throughout the globe taking everyone by surprise. At first, the media dismissed it, but as the number of infections and deaths began to climb, it began to touch everyone's lives. To delay the spread of Coronavirus, the Government introduced restrictions on social gatherings, and we had to close the Community Hall to the public. Hospitality venues like the Community Hall lost their primary source of income as we could not run activities or use the venue for family parties and wedding receptions. The ONS announced that the UK was in its worst recession since records began.

### Balancing risks

In July 2020, hospitality venues reopened as 'Covid Secure' venues with strict social distancing measures, Track and Trace login, table service only and the 'Rule of Six'. We wrote a risk assessment and introduced special hygiene and social distancing measures, including marking out a 2-metre grid on the floor and a one-way path to enter, exit and move around the Hall. One by one, our regular users began to return. However, many did not feel safe with social mixing, so most of our wedding reception bookings were cancelled or postponed to future dates. We also had to maintain the building and pay for utility services throughout this period while receiving less income than our outgoings. Fortunately, the Chancellor of the Exchequer came to the rescue of hospitality and leisure venues with a financial aid package and a payment holiday on business rates to help offset these losses.

### Fresh Challenges

Following a brief respite during the summer months, another wave of Covid-19 overtook the country. Starting in early October, a second National Lockdown came into force. Household meetings were restricted to Christmas Day only over the holiday period. Then in February of 2021, Delta, the more infectious variant of Covid, emerged from South Africa and quickly spread across the UK. This new Covid variant resulted in further Lockdown restrictions and reintroduced the Rule of Six. Despite these challenges, we managed to balance our income and expenses and took advantage of a second Government financial aid package for hospitality and leisure venues.

### Immediate plans

Without a crystal ball, it's difficult to predict what the future holds. We hope to ride out the storm until the pandemic passes and everything returns to the new normal, whatever that may be. The Charity's finances are in a healthy state for now. We hope to preserve our contingency funds for better times with careful management of our outgoings. We consider that maintaining links with the local community and our supporters through regular email newsletters, websites, and social media is vital to achieving our objectives.

### Our future objectives

Our wish list includes improvements like new lighting for the Main Hall and resurfacing our potholed car park. We wish to bring the community together to celebrate life once this pandemic is finally over and fulfil our mission to be 'The Life and Soul of Poulton-le-Fylde'.



Chris Gannon - Communications Trustee  
21 January 2022

## Financial review for the year ended 31 March 2021

---

### Financial review

Following the success of the previous year, it was disappointing that Covid-19 had such a significant impact on the results of the Vicarage Park Community Centre.

Fortunately, between lockdowns we were able to rent the Hall for socially distanced activities, and with this and the significant government grants received, the Charity earned revenue of £29,597 (2020: £89,263).

The profit for the year was £3,540 (2020: £38,975) which represents a 91% decrease in the year. This is primarily due to the reduction in revenue but also because, although the Charity endeavoured to reduce the operating costs during the lockdowns as much as possible, there were some costs such as depreciation - £10,596 (2020: £10,586) and insurance - £1,288 (2020: £1,238) which were unavoidable. In addition, the increased cleaning requirements brought about by Covid-19 meant that despite the reduction in events, cleaning costs were similar to the prior year at £2,085 (2020: £2,749).

The company held significant cash at the year end of £30,674 (2020: £21,259) which the trustees expected to use to re-tarmac the car park in the new financial year, and also enable the hall to open up with events for the community once lockdowns and social distancing requirements eased.

### Principal risks and uncertainties and financial risk management

The Charity's activities expose it to financial risks, namely cash flow risk and capital management risk.

#### *Cash flow risk*

With continued uncertainty arising from the Covid-19 pandemic, the Charity's exposure to cash flow risk has heightened further and ensuring that the costs of operating the Hall are covered by the income generated by the Hall users is critical. Grants received during the year has mitigated this risk slightly, but the Charity ensures that it manages this risk by regular re-forecasting and monitoring of the cash flow position. Any future capital projects require a prudent forecast approved by trustees to support the evidence of funds available.

#### *Capital risk management*

The Charity's objectives when managing capital are to safeguard the Company's assets and ability to continue as a going concern and a Community Hall for the people of Poulton-le-Fylde.

The directors do not believe the Company is exposed to significant interest rate risk, fair value estimation, price risk or foreign exchange risk.

### Reserves policy

The Charity has developed a minimum reserves policy based on the assumption that, in the event of wind up of the Charity, there would be sufficient funds to settle all outstanding liabilities, taking account of any costs associated with winding up. The reserves policy also ensures there are sufficient reserves and cash balances to support the ongoing operational requirements and charitable commitments of the Charity. Minimum reserves are calculated on an annual basis.

### Going concern

At the time of signing these accounts, the trustees have a reasonable expectation that, for a period of at least 12 months, the Charity can meet its financial obligations as they fall due. The government grants received means that the Charity has a strong cash position and careful monitoring of costs during the next year will ensure that the Charity remains liquid. As such the accounts have been prepared on a going concern basis.



Amelia MacPhearson ACA - Treasurer  
21 January 2022

## Independent examiner's report

---

### Independent examiner's report to the Trustees of the Vicarage Park Community Centre

I report to the trustees on my examination of the accounts of the Vicarage Park Community Centre for the year ended 31 March 2021, which are set out on pages 6 to 12.

This report is made solely to the Charity's Trustees, as a body, in accordance with Regulation 31 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity's Trustees as a body, for my work, for this report, or for the statement I have made.

### Responsibilities and basis for report

As the Charity Trustees of the Vicarage Park Community Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the ACT")

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

### Independent examiner's statement

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

- accounting records were not kept in respect of the Vicarage Park Community Centre as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

Signed:



Name: Sandra Spindler (MAAT)  
Association of Accounting Technicians

Address: Springend, Garstang Road East  
Singleton,  
Poulton le Fylde  
FY6 7SX

21 January 2022



## Income statement for the year ended 31 March 2021

	2021 £	2020 £
<b>Income</b>		
Rental Income	5,631	24,394
Bar Income	163	24,302
Donations	1,134	8,528
Grant income	22,071	24,000
Fundraising	598	8,039
<b>Total Income</b>	<b>29,597</b>	<b>89,263</b>
<b>Cost of Sales</b>		
Cost of bar sales	154	10,869
	<b>154</b>	<b>10,869</b>
<b>Expenditure</b>		
Management costs	4,445	10,798
Utilities	3,325	6,810
Rent and Rates	1,615	-
Fittings	-	637
Printing, Postage and Stationery	-	1,286
Repairs and Maintenance	390	1,838
Governance costs	578	1,225
Insurance	1,288	1,238
Depreciation	10,596	10,586
Cleaning	2,085	2,749
Other	1,580	2,252
<b>Total Expenditure</b>	<b>25,902</b>	<b>39,419</b>
<b>Profit before tax</b>	<b>3,540</b>	<b>38,975</b>

The notes on pages 10 to 12 form part of these financial statements.



## Balance sheet at 31 March 2021

<i>Company number</i>	Note	2021 £	2021 £	2020 £	2020 £
<b>Fixed assets</b>					
Tangible assets	16		145,152		154,548
			<u>145,152</u>		<u>154,548</u>
<b>Current assets</b>					
Cash at bank and in hand		30,674		21,259	
Stock		1,534		1,687	
		<u>32,208</u>		<u>22,946</u>	
<b>Current Liabilities</b>					
Trade creditors		310		671	
Deferred income		1,941		5,253	
		<u>2,251</u>		<u>5,924</u>	
<b>Net assets</b>			<u>175,109</u>		<u>171,570</u>
<b>Capital and reserves</b>					
General funds			171,569		132,595
Profit for the year			3,540		38,975
<b>Total unrestricted funds</b>			<u>175,109</u>		<u>171,570</u>

S. Welsh

Sarah Welsh - Chairman  
21 January 2022

The financial statements were approved by the Board of Directors and authorised for issue on 21 January 2022.

# Notes forming part of the financial statements for the year ended 31 March 2021

---

## 1. Accounting policies

The Vicarage Park Community Centre is a charity registered with the Charity Commission (charity number 1158292). The address of the registered office is given on the contents page and the nature of the charities operations and its principal activities are set out in the strategic report.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with the Statement of Recommended Practice for accounting and reporting for Charities preparing their accounts in accordance with FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland issued on 16 July 2014 and Bulletin 1 to the Charities SORP (FRS 102) and the Charities Act 2011.

The functional currency is £ sterling.

The Charity constitutes a public benefit entity as defined by FRS 102.

### **Fund accounting**

General Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes. The Charity has no restricted funds.

### **Revenue recognition**

Revenue is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the income receivable can be recognised reliably.

#### *Rental income*

Rental income is recognised at the point that the Community Centre is hired.

#### *Bar income*

Bar income is recognised at the point of sale.

#### *Grant income*

Grants, whether of a capital or revenue nature, are recognised when the charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

#### *Donations*

Donations from individuals and other bodies are recognised when receivable.

### **Tangible Fixed Assets**

Tangible fixed assets are measured at cost net of depreciation and any impairment losses.

Depreciation is recognised to as to write off the cost of the assets over their useful lives on the following basis:

Leasehold Improvements	5% - 7% straight line
Fixtures and Fittings	10% straight line

### **Assets under the course of construction**

Assets under the course of construction comprise improvements to the Vicarage Park Community Centre which is held under leasehold from St Chad's Church. Assets under the course of construction are held at cost less any recognised impairment losses.

Assets under the course of construction are not depreciated.



## Notes forming part of the financial statements for the year ended 31 March 2021

---

### **Stock**

Stock comprises bar stock and is stated at the lower of cost and net realisable value. At each reporting date, an assessment is made for impairment.

### **Deferred Income**

Deferred income comprises deposits for hall hire in future reporting periods.

### **Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors. The Charity makes estimates and assumptions concerning the future. In the opinion of the Trustees, there are no critical accounting estimates or judgements.

### **1 Trustees' remuneration**

No trustees received payment for their services during the year (last year: none).



## Income statement for the year ended 31 March 2021

### 2 Tangible fixed assets

	Leasehold improvements	Fixtures and fittings	Total
<b>Cost or valuation</b>			
At 1 April 2019	96,768	33,903	130,671
Additions	39,950	2,370	42,320
At 31 March 2020	<b>136,718</b>	<b>36,273</b>	<b>172,991</b>
<b>Depreciation</b>			
At 1 April 2019	4,845	3,012	7,857
Provision for year	6,877	3,709	10,586
At 31 March 2020	<b>11,722</b>	<b>6,721</b>	<b>18,443</b>
<b>Net book value</b>			
At 31 March 2020	<b>124,996</b>	<b>29,552</b>	<b>154,548</b>
At 31 March 2019	91,923	30,891	122,814
<b>Cost or valuation</b>			
At 1 April 2020	136,718	36,273	172,991
Additions	1,200	-	1,200
At 31 March 2021	<b>137,918</b>	<b>36,273</b>	<b>174,191</b>
<b>Depreciation</b>			
At 1 April 2020	11,722	6,721	18,443
Provision for year	6,887	3,709	10,595
At 31 March 2021	<b>18,609</b>	<b>10,430</b>	<b>29,039</b>
<b>Net book value</b>			
At 31 March 2021	<b>119,309</b>	<b>25,843</b>	<b>145,152</b>
At 31 March 2020	124,996	29,552	154,548