



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **1st April 2020** Period start date To **31st March 2021**
Period end date

Charity name: **The Elspeth J Thomson Memorial Trust (Slyne-with-Hest Church Hall)**

Charity registration number: **1175313**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide and maintain a church hall for the benefits of local churches and the community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Church Hall is now used for various activities of the two Churches and the community
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have been mindful of requirements at all time.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Hall was in use by the churches and the community except for period when Covid restrictions were in place.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Bookings of the hall range from church led Mother and toddler groups, exercise for the elderly and Church functions. Community activities including Yoga, Pilates, Zumba and language and art groups together with MS Society and Parkinson's Groups.
Performance of fundraising activities against objectives set	Para 1.41	Further funds have been obtained from the United Reformed Church.
Investment performance against objectives	Para 1.41	The Hall has been well received by the community.

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The financial position of the Trust is considered secure with a reasonable expectation that letting revenue will cover future funding income costs in future. The COVID-19 restrictions will impact future income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Residual reserves will be put towards the funding of Phase 2 building.
Amount of reserves held	Para 1.22	£69,355
Reasons for holding zero reserves	Para 1.22	n/a
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Additional information (optional)

You may choose to include further statements where relevant about:

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

Structure, Governance and Management

Description of charity's trusts:		One trust established by constitution.
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The local Anglican and United Reformed churches nominated 3 trustees each. Those trustees agreed to invite a chairman who is independent of these two churches.

Additional information (optional)

You may choose to include further statements where relevant about:

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

Reference and Administrative details

Charity name	The Elspeth J Thomson Memorial Trust (Slyne-with-Hest Church Hall)
Other name the charity uses	None
Registered charity number	1175313

Charity's principal address	24 Station Road Hest Bank Lancaster LA2 6HP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Moira Ann Hallam	Chair		Trustees
2	David Malcolm Ruddick	Secretary		Hest Bank URC
3	Brenda Joyce Mills	Treasurer		Hest Bank URC
4	Valerie Gill			Hest Bank URC
5	Clifford Mark Elley			St Luke's Church
6	Martin John Wakelin			St Luke's Church
7	Alan Leslie Hipple			St Luke's Church
8				
9				
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17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
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[illegible]

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

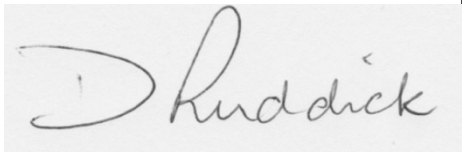
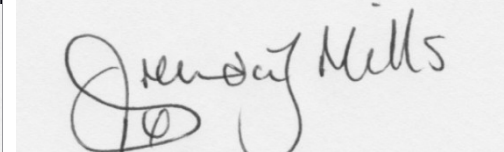
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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

David Malcolm Ruddick

Brenda Joyce Mills

Position (eg
Secretary, Chair, etc)

Secretary

Treasurer

Date

30th January 2022



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Elspeth J Thompson Memorial Trust (Slyne with Hest Church Hall)		Charity No (if any)	1175317
Annual accounts for the period			
Period start date	01-Apr-20	To	Period end date 31-Mar-21

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2021	Prior year funds 2020
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources						
Income and endowments from:						
Donations and legacies-- Hest Bank URC	S01	-	-	26,788	26,788	640,169
-- St Lukes PCC				-		
-- Other donations				-	-	1,500
Charitable activities-Hiring of Church hall	S02	1,375	-	-	1,375	2,166
--Café takings	S03	-	-	-	-	263
Investments-Bank loyalty reward (interest)	S04	4	-		4	23
Fund raising events	S05	-	-	-	-	3,377
Other--Grants received	S06	21,003	-		21,003	30,000
Insurance Claim & Contract Refund		1,060			1,060	
Total	S07	23,442	-	26,788	50,230	677,498
Resources expended						
Expenditure on:						
Moveable equipment etc	S08	177	-		177	10,899
Charitable activities-Hall running expenses	S09	5,330	-	-	5,330	3,988
-Open evening		-			-	305
Architectural and related professional fees	S10	-	-	1,619	1,619	31,965
Other	S11	-	-	-	-	-
Total	S12	5,507	-	1,619	7,126	47,157
Net income/(expenditure)	S13	17,935	-	25,169	43,104	630,341
Extraordinary items	S15					
Transfers between funds	S16	-	-	-	-	-
	S17	-	-	-	-	-
Other recognised gains/(losses):						
own use	S18	-	-	-	-	
Net movement in funds	S20	17,935	-	25,169	43,104	630,341
Reconciliation of funds:						
Total funds brought forward	S21	1,536	-	852,875	854,411	224,070
Total funds carried forward (Note6)	S22	19,471	-	878,044	897,515	854,411

Section B Balance sheet

	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	2021	2020
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets		-	-	-	-	-
Tangible assets (Note 3)	B02	-	-	829,328	829,328	811,456
Heritage assets	B03	-	-	-	-	-
Investments	B04	-	-	-	-	-
Total fixed assets	B05	-	-	829,328	829,328	811,456
Current assets						
Stocks	B06	-	-	-	-	-
Debtors	B07	-	-	-		1,009
Prepaid expenses	B08	987	-	-	986	979
Cash at bank and in hand (Note5)	B09	20,629		48,726	69,355	42,944
Total current assets	B10	21,616	-	48,726	70,341	44,932
Creditors: amounts falling due within one year (Note 4)	B11	2,155	-		2,155	1,977
Net current assets/(liabilities)	B12	19,461	-	48,726	68,187	42,955
Total assets less current liabilities	B13	19,461	-	878,054	897,515	854,411
Creditors: amounts falling due after one year	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	19,461	-	878,054	897,515	854,411
Funds of the Charity						
Endowment funds (Note6)	B17	-		878,054	878,054	852,875
Restricted income funds	B18				-	-
Unrestricted funds (Note 6)	B19	19,461		-	19,461	1,536
Revaluation reserve	B20				-	
Total funds	B21	19,461	-	878,054	897,515	854,411
Signed by one or two trustees on behalf of all the trustees		Signature	Print Name	Date of approval dd/mm/yyyy		

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014,

✓ known as Charities SORP (FRS102)
and in accordance with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102, and the Charities Act 2011

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

There has been no change in accounting policy during the year.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error has been identified in the reporting period (3.47 FRS 102 SORP).

Note 2**Accounting policies****2.1 INCOME**

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.
Deferred income	No material item of deferred income has been included in the accounts.
Creditors and liabilities	Creditors are measured at settlement amounts less any trade discounts A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

2.3 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000 individually. They are stated at cost The depreciation rates and methods used are disclosed in note 4
Debtors	Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 Tangible fixed assets

3.1 Cost or valuation

	Freehold land	Church Hall (under construction)	Fixtures, fittings and equipment	Total
	£	£	£	£
At the beginning of the year	90,100	721,356	-	811,456
Additions	-	17,872	-	17,872
Revaluations	-	-	-	-
Disposals	-	-	-	-
Transfers *	-	-	-	-
At end of the year	90,100	739,228	-	829,328

3.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing	SL or RB	SL or RB	SL or RB
** Rate	0%	0%		

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Depreciation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of the year	-	-	-	-

3.3 Net book value

Net book value at the beginning of the year	90,100	721,356	-	811,456
Net book value at the end of the year	90,100	739,228	-	829,328

3.4 Impairment

There has been no impairment of fixed assets in either this year or

Note 4 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Accrued expenses	2,117	1,939	-	-
Income received in advance	38	38	-	-
Other creditors	-	-	-	-
Total	2,155	1,977	-	-

Section C	Notes to the accounts	(cont)
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Note 5 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank
Cash on hand
Total

This year £	Last year £
-	-
-	-
69,307	42,904
48	40
69,355	42,944

Section C**Notes to the accounts****(cont)****Note 6 Charity funds**

Details of material funds held and movements during the **CURRENT** reporting period

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Church Hall Building Fund	PE	For monies received and expended in connection with the building of a new Church hall in Slyne with Hest, Lancaster.,	852,875	26,788	1,619	-	-	878,044
			-	-	-	-	-	-
General Fund	UR	General Reserve from Unrestricted activities.	1,536	23,442	5,507	-	-	19,471
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			854,411	50,230	7,126	-	-	897,515

Note 7 Transactions with trustees and related parties**Trustee remuneration, benefits, and expenses**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity in either this or the prior year.

None of the Trustees has received any expenses in either this or the prior year.

Transactions with related parties

There have been no related party transactions in either this or the prior year.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

The Elspeth J Thompson Memorial Trust (Slyne with Hest Church Hall)

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1175313

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021.

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

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

**Independent
examiner's statement**

The charity's gross income did not exceed £100,000, and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

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

Signed:

David Russell Longton

Date:

24 January 2022

Name:

David Russell Longton

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

FCA (Institute of Chartered Accountants in England and Wales)

Address:

9, Town End, Bolton le Sands, Carnforth, LA5 8JF