

# LAMPLUGH VILLAGE HALL

England & Wales · Charity number 1182295

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-03-04

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

## Contact

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**Address** Troutbeck  
Cross Gates  
Lamplugh  
Workington  
CA14 4TU

**Phone** 01946 861033

**Email** [marklvh@yahoo.com](mailto:marklvh@yahoo.com)

**Website** [www.lamplughvillagehall.org.uk](http://www.lamplughvillagehall.org.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A VILLAGE HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF LAMPLUGH ("AREA OF BENEFIT") WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, AGE, DISABILITY, NATIONALITY, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS

**Activities:** The charity runs a village hall for the inhabitants of the Parish of Lamplugh and surrounding area

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation
- **Who:** The General Public/mankind

## Geography

- Cumbria

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,624	£37,925	-	-
2024-03-31	£19,924	£36,483	-	-
2023-03-31	£352,204	£908	-	-
2022-03-31	£274,675	£2,209	-	-
2021-03-31	£162,067	£2,547	-	-

## Trustees

Name	Role	Appointed
<b>Paul Twyford</b>	Chair	2014-11-01
David John Hugill		2025-10-13
IAN SHEPHERDSON		2017-02-13
Joyce Reed		
Karen Hugill		2025-10-13
Mark Joseph Stevens		2019-02-26
Michael Barry Watts		2021-06-22
Roger Troughton		2014-04-01

**LAMPLUGH VILLAGE HALL**

England & Wales - Charity number 1182295

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# Accounts

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Charity registration number 1182295



**Charitable Incorporated Organisation (CIO)**

**Financial accounts for the year ended 31 March 2025**

**Lamplugh Village Hall**  
**Charitable Incorporated Organisation (CIO)**

**Contents**

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3 Independent examiner's report

4 Statement of financial activities

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## Lamplugh Village Hall

### Charitable Incorporated Organisation (CIO)

#### Trustees' report for the year ended 31 March 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

#### Formation

Lamplugh Village Hall Charitable Incorporated Organisation (the CIO) was formed in March 2019 and registered with the Charity Commission under number 1182295 on 4 March 2019.

#### Objectives and activities

Lamplugh Village Hall and the trust fund and its income are applied for the purposes of a village hall for the use of the inhabitants of the Parish of Lamplugh and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The trustees have throughout the year had regard to the guidance issued by the charity commission on public benefit.

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

**Key management personnel remuneration**

The trustees themselves are the key management personnel of the charity, who are in charge of directing and controlling the charity and running and operating the charity on a day- to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

**Financial Review**

Use of the Village Hall continued to increase during the year and hire charges received have again exceeded expectations, both from regular user groups and individual hirers. Bar sales similarly increased and entertainment and social events organised by the committee also provided a welcome contribution to funds.

With the help of a grant from Cumberland Council the trustees were able to upgrade the car park facilities by adding two disabled parking spaces and also improved external lighting. Improvements were also made to equipment inside the hall while maintaining a healthy bank balance throughout. Accordingly the financial position at the end of the year was considered to be most satisfactory.

**Structure, governance and management**

Lamplugh Village Hall is a Charitable Incorporated Organisation governed by a foundation model constitution adopted on 4 March 2019. Trustees are reappointed at each Annual General Meeting.

**Reference and admin details;**

Name; Lamplugh Village Hall  
Charity number; 1182295  
Address; Lamplugh Village Hall  
Lamplugh  
Workington  
CA14 4SF

The trustees who served during the year are as follows;

Paul Twyford (Chair)  
Claire Shaw (Vice Chair)  
Roger Troughton (Treasurer)  
Mark Stevens (Secretary)  
Pauline Benn-Cross (resigned 20 December 2024)  
Helen King (resigned 20 June 2024)  
Joyce Reed  
Ian Shepherdson  
Michael Watts

Approved by the Trustees on 11 August 2025 and signed on their behalf by;

**Paul Twyford**  
Chair

## **Lamplugh Village Hall**

### **Independent Examiner's Report to the trustees on the unaudited financial statements of Lamplugh Village Hall**

I report on the accounts of Lamplugh Village Hall for the year ended 31 March 2025 set out on pages 4 to 8.

#### **Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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

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

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**J Spires FCA DChA  
Independent examiner  
robinson+co  
Chartered Accountants  
Oxford Chambers  
New Oxford Street  
Workington  
Cumbria  
CA14 2LR**

**Date: 11 August 2025**

Lamplugh Village Hall

Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£ p	£ p	£ p	£ p
<b>Income</b>				
Hire charges	13,960.00	0.00	13,960.00	9,462.50
Event admissions	5,579.50	0.00	5,579.50	3,030.00
Bar sales	7,109.15	0.00	7,109.15	4,567.87
Raffle proceeds	208.15	0.00	208.15	273.25
Donations	103.10	0.00	103.10	90.21
Grant funding	1,500.00	21,942.50	23,442.50	2,500.00
Bank interest	221.72	0.00	221.72	0.00
	<u>28,681.62</u>	<u>21,942.50</u>	<u>50,624.12</u>	<u>19,923.83</u>
<b>Expenditure</b>				
Entertainers and event expenses	2,772.52	0.00	2,772.52	1,973.94
Cost of bar sales	3,189.34	0.00	3,189.34	1,913.69
Insurance	1,022.02	0.00	1,022.02	992.14
Electricity	4,222.75	0.00	4,222.75	6,298.86
Water charges	89.88	0.00	89.88	95.50
Broadband	679.56	0.00	679.56	739.51
Cleaning and cleaning materials	306.42	0.00	306.42	1,372.78
Repairs and renewals	3,121.81	0.00	3,121.81	1,306.59
Stationery	32.44	0.00	32.44	98.77
Advertising and promotion	793.66	0.00	793.66	329.62
Website hosting fee and maintenance	162.00	0.00	162.00	154.30
Bank and credit card charges	213.19	0.00	213.19	160.14
Independent examiner's fee	192.00	0.00	192.00	192.00
Licences	258.04	0.00	258.04	843.71
Donations	50.00	0.00	50.00	0.00
Sundry expenses	384.69	0.00	384.69	451.78
Depreciation - freehold land and buildings	0.00	14,878.80	14,878.80	14,970.57
Depreciation - fixtures, fittings and equipment	2,297.32	2,899.00	5,196.32	4,229.45
Depreciation - website	360.00	0.00	360.00	360.00
	<u>20,147.64</u>	<u>17,777.80</u>	<u>37,925.44</u>	<u>36,483.35</u>
<b>Income and expenditure/net movement in funds</b>	8,533.98	4,164.70	12,698.68	-16,559.52
Funds brought forward	34,323.59	732,399.84	766,723.43	783,282.95
<b>Funds carried forward</b>	<u>£ 42,857.57</u>	<u>£ 736,564.54</u>	<u>£ 779,422.11</u>	<u>£ 766,723.43</u>

**Lamplugh Village Hall**

**Balance Sheet at 31 March 2025**

		<b>2025</b>		<b>2024</b>	
		£	p	£	p
<b>Fixed Assets</b>					
Intangible assets	(Note 3)	1,080.00		1,440.00	
Tangible assets	(Note 4)	<u>745,768.00</u>	746,848.00	<u>749,818.00</u>	751,258.00
<b>Current Assets</b>					
Cash at bank and on hand		31,313.55		28,553.77	
Debtors	(Note 5)	3,227.04		3,025.43	
Stocks		<u>1,526.11</u>	36,066.70	<u>1,458.80</u>	33,038.00
			<u>782,914.70</u>		<u>784,296.00</u>
<b>Creditors - amounts falling due within one year</b>	(Note 6)		3,492.59		17,572.57
<b>Net Assets</b>		<u>£</u>	<u>779,422.11</u>	<u>£</u>	<u>766,723.43</u>
<b>Funds</b>					
Unrestricted funds			42,857.57		34,323.59
Restricted funds	(Note 2)		<u>736,564.54</u>		<u>732,399.84</u>
		<u>£</u>	<u>779,422.11</u>	<u>£</u>	<u>766,723.43</u>

Approved by the Trustees on 11 August 2025 and signed on their behalf by;

**Paul Twyford**  
Chair

**Lamplugh Village Hall**

**Notes to the accounts for the year ended 31 March 2025**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below

**1.1 Basis of accounting**

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.'

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

The financial statements are prepared in UK sterling which is the functional currency of the entity.

***Going concern***

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.2 Income**

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

**1.3 Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2025

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### 1.4 Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows;

Intangible assets; Website	20% straight line
Tangible assets; Freehold land and buildings	2% reducing balance
Fixtures and equipment	20% straight line

#### 2 Funds

Restricted funds relate entirely to monies raised for the new Village Hall project and include £420,220.00 which is the subject of a registered legal charge over the property in favour of the Big Lottery Fund.

#### 3 Intangible assets

	Website	Total
Cost	£ p	£ p
As at 1 April 2024	1,800.00	1,800.00
Additions	<u>0.00</u>	<u>0.00</u>
As at 31 March 2025	£ <u><u>1,800.00</u></u>	£ <u><u>1,800.00</u></u>
<b>Depreciation</b>		
As at 1 April 2024	360.00	360.00
Charge for the year	<u>360.00</u>	<u>360.00</u>
As at 31 March 2025	£ <u><u>720.00</u></u>	£ <u><u>720.00</u></u>
<b>Net book value</b>		
As at 31 March 2025	£ <u><u>1,080.00</u></u>	£ <u><u>1,080.00</u></u>
As at 31 March 2024	£ <u><u>1,440.00</u></u>	£ <u><u>1,440.00</u></u>

Lamplugh Village Hall

Notes to the accounts for the year ended 31 March 2025

<b>4 Tangible assets</b>	<b>Freehold land and buildings</b>	<b>Fixtures and equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
As at 1 April 2024	748,530.57	20,487.45	769,018.02
Additions	<u>10,369.80</u>	<u>5,655.32</u>	<u>16,025.12</u>
As at 31 March 2025	£ <u><u>758,900.37</u></u>	£ <u><u>26,142.77</u></u>	£ <u><u>785,043.14</u></u>
<b>Depreciation</b>			
As at 1 April 2024	14,970.57	4,229.45	19,200.02
Charge for the year	<u>14,878.80</u>	<u>5,196.32</u>	<u>20,075.12</u>
As at 31 March 2025	£ <u><u>29,849.37</u></u>	£ <u><u>9,425.77</u></u>	£ <u><u>39,275.14</u></u>
<b>Net book value</b>			
As at 31 March 2025	£ <u><u>729,051.00</u></u>	£ <u><u>16,717.00</u></u>	£ <u><u>745,768.00</u></u>
As at 31 March 2024	£ <u><u>733,560.00</u></u>	£ <u><u>16,258.00</u></u>	£ <u><u>749,818.00</u></u>

<b>5 Debtors and prepayments</b>	<b>31/3/25</b>	<b>31/3/24</b>
	<b>£ p</b>	<b>£ p</b>
Trade debtors	1,876.72	1,763.89
Prepayments	<u>1,350.32</u>	<u>1,261.54</u>
	£ <u><u>3,227.04</u></u>	£ <u><u>3,025.43</u></u>

<b>6 Creditors - amounts falling due within one year</b>	<b>£ p</b>	<b>£ p</b>
Accruals and deferred income	502.81	1,656.80
Trade creditors	<u>2,989.78</u>	<u>15,915.77</u>
	£ <u><u>3,492.59</u></u>	£ <u><u>17,572.57</u></u>

**LAMPLUGH VILLAGE HALL**

England & Wales - Charity number 1182295

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# Accounts

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Charity registration number 1182295



**Charitable Incorporated Organisation (CIO)**

**Financial accounts for the year ended 31 March 2024**

**Lamplugh Village Hall**  
**Charitable Incorporated Organisation (CIO)**

**Contents**

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4 Independent examiner's report

5 Statement of financial activities

6 Balance sheet

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## Lamplugh Village Hall

### Charitable Incorporated Organisation (CIO)

#### Trustees' report for the year ended 31 March 2024

The trustees present their report and financial statements for the year ended 31 March 2024

#### **Formation**

Lamplugh Village Hall Charitable Incorporated Organisation (the CIO) was formed in March 2019 and registered with the Charity Commission under number 1182295 on 4 March 2019.

#### **Objectives and activities**

Lamplugh Village Hall and the trust fund and its income are applied for the purposes of a village hall for the use of the inhabitants of the Parish of Lamplugh and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The trustees have throughout the year had regard to the guidance issued by the charity commission on public benefit.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Risk management**

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

### **Key management personnel remuneration**

The trustees themselves are the key management personnel of the charity, who are in charge of directing and controlling the charity and running and operating the charity on a day- to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

### **New Hall Development**

Construction of the new Hall was completed on 20 March 2023 and brought into use immediately thereafter. There were a number of 'snagging' matters including difficulties with the heating system, which were not rectified before the anniversary of practical completion and, consequently, retention monies remained unpaid at 31 March 2024. Our consultants, Fairfield Cost Consultants Limited, were finally able to issue a certificate of making good defects on 18 June 2024 and the retention monies of £15,476.73 have now been paid. The balance of the grant awarded by the National Lottery Community fund has now been drawn down and utilised in payment of the retention.

### **Financial Review**

Use of the Village Hall began to increase during the summer of 2023 and hire charges received have exceeded expectations. By the end of the accounting period daily usage was averaging over four and a half hours per day and, together with a healthy bar profit, and a generous grant from Lamplugh Parish Council, this has led to a satisfactory financial result for the year.

### **Structure, governance and management**

Lamplugh Village Hall is a Charitable Incorporated Organisation governed by a foundation model constitution adopted on 4 March 2019. Trustees are reappointed at each Annual General Meeting.

### **Reference and admin details;**

Name; Lamplugh Village Hall

Charity number; 1182295

Address; Lamplugh Village Hall  
Lamplugh  
Workington  
CA14 4SF

The trustees who served during the year are as follows;

Paul Twyford (Chair)

Roger Troughton (Treasurer)

Mark Stevens (Secretary)

Pauline Benn-Cross (appointed 12 February 2024)

Kendall Bruce (resigned 3 June 2023)

Patricia Irving (appointed 16 May 2022, resigned 16 October 2023)

Helen King (resigned 20 June 2024)

Joanne Price (appointed 16 May 2022, resigned 13 March 2024)

Joyce Reed

Brenda Shaw (resigned 16 May 2023)

Claire Shaw (appointed 16 October 2023)

Ian Shepherdson

Martin Statter (resigned 6 October 2023)

Miriam Tinnion (resigned 11 October 2023)

Michael Watts

Approved by the Trustees on 19 August 2024 and signed on their behalf by;

**Paul Twyford**  
**Chair**

## **Lamplugh Village Hall**

### **Independent Examiner's Report to the trustees on the unaudited financial statements of Lamplugh Village Hall**

I report on the accounts of Lamplugh Village Hall for the year ended 31 March 2024 set out on pages 5 to 9.

#### **Respective responsibilities of trustees and independent examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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

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

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**J Spires FCA DChA  
Independent examiner  
robinson+co  
Chartered Accountants  
Oxford Chambers  
New Oxford Street  
Workington  
Cumbria  
CA14 2LR**

**Date: 19 August 2024**

Lamlugh Village Hall

Statement of Financial Activities for the year ended 31 March 2024

	Unrestricted funds		Restricted funds		Total 2024		Total 2023	
	£	p	£	p	£	p	£	p
<b>Income</b>								
Hire charges	9,462.50		0.00		9,462.50		60.00	
Event admissions	3,030.00		0.00		3,030.00		0.00	
Bar sales	4,567.87		0.00		4,567.87		0.00	
Raffle proceeds	273.25		0.00		273.25		0.00	
Donations	90.21		0.00		90.21		8.00	
Fee for taking part in grant survey	0.00		0.00		0.00		200.00	
Grant funding	2,500.00		0.00		2,500.00		271,936.01	
John Swift Homes Ltd contribution to new Hall	0.00		0.00		0.00		80,000.00	
	<u>19,923.83</u>		<u>0.00</u>		<u>19,923.83</u>		<u>352,204.01</u>	
<b>Expenditure</b>								
Entertainers and event expenses	1,973.94				1,973.94		0.00	
Cost of bar sales	1,913.69				1,913.69		0.00	
Insurance	992.14				992.14		29.79	
Electricity	6,298.86				6,298.86		224.46	
Business rates	0.00				0.00		87.63	
Water charges	95.50				95.50		0.00	
Rent	0.00				0.00		130.00	
Broadband	739.51				739.51		0.00	
Cleaning and cleaning materials	1,372.78				1,372.78		0.00	
Repairs and renewals	1,306.59				1,306.59		54.00	
Stationery	98.77				98.77		0.00	
Advertising and promotion	329.62				329.62		0.00	
Website hosting fee and maintenance	154.30				154.30		72.00	
Bank and credit card charges	160.14				160.14		36.55	
Independent examiner's fee	192.00				192.00		180.00	
PRS and PPL licence	103.06				103.06		0.00	
TV licence	159.00				159.00		13.25	
Premises licence	581.65				581.65		70.00	
Sundry expenses	451.78				451.78		10.00	
Depreciation - freehold land and buildings	0.00		14,970.57		14,970.57		0.00	
Depreciation - fixtures, fittings and equipment	1,330.45		2,899.00		4,229.45		0.00	
Depreciation - website	360.00		0.00		360.00		0.00	
	<u>18,613.78</u>		<u>17,869.57</u>		<u>36,483.35</u>		<u>907.68</u>	
<b>Income and expenditure/net movement in funds</b>	1,310.05		-17,869.57		-16,559.52		351,296.33	
Funds brought forward	33,013.54		750,269.41		783,282.95		431,986.62	
<b>Funds carried forward</b>	<u>£ 34,323.59</u>		<u>£ 732,399.84</u>		<u>£ 766,723.43</u>		<u>£ 783,282.95</u>	

Lamplugh Village Hall

Balance Sheet at 31 March 2024

		2024		2023
		£	p	£ p
<b>Fixed Assets</b>				
Intangible assets	(Note 3)	1,440.00		
Tangible assets	(Note 4)	<u>749,818.00</u>	751,258.00	762,433.07
<b>Current Assets</b>				
Cash at bank and on hand		28,553.77		28,365.75
Debtors	(Note 5)	3,025.43		12,362.12
Stocks		<u>1,458.80</u>	33,038.00	0.00
			<u>784,296.00</u>	<u>803,160.94</u>
<b>Creditors - amounts falling due within one year</b>	(Note 6)		17,572.57	19,877.99
<b>Net Assets</b>		£	<u>766,723.43</u>	£ <u>783,282.95</u>
<b>Funds</b>				
Unrestricted funds			34,323.59	33,013.54
Restricted funds	(Note 2)		<u>732,399.84</u>	<u>750,269.41</u>
		£	<u>766,723.43</u>	£ <u>783,282.95</u>

Approved by the Trustees on 19 August 2024 and signed on their behalf by;

Paul Twyford  
Chair

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2024

#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below

##### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.'

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

The financial statements are prepared in UK sterling which is the functional currency of the entity.

##### *Going concern*

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 1.2 Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

##### 1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**Lamplugh Village Hall**

**Notes to the accounts for the year ended 31 March 2024**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.4 Fixed assets and depreciation**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows;

Intangible assets; Website	20% straight line
Tangible assets; Freehold Land and Buildings	2% reducing balance
Fixtures and equipment	20% straight line

**2 Funds**

Restricted funds relate entirely to monies raised for the new Village Hall project and include £405,237.50 which is the subject of a registered legal charge over the property in favour of the Big Lottery Fund.

**3 Intangible assets**

	<b>Website</b>		<b>Total</b>
<b>Cost</b>	<b>£ p</b>		<b>£ p</b>
As at 1 April 2023	0.00		0.00
Additions	<u>1,800.00</u>		<u>1,800.00</u>
As at 31 March 2024	£ <u><u>1,800.00</u></u>	£	<u><u>1,800.00</u></u>
 <b>Depreciation</b>			
As at 1 April 2023	0.00		0.00
Charge for the year	<u>360.00</u>		<u>360.00</u>
As at 31 March 2024	£ <u><u>360.00</u></u>	£	<u><u>360.00</u></u>
 <b>Net book value</b>			
As at 31 March 2024	£ <u><u>1,440.00</u></u>	£	<u><u>1,440.00</u></u>
As at 31 March 2023	£ <u><u>0.00</u></u>	£	<u><u>0.00</u></u>

Lamplugh Village Hall

Notes to the accounts for the year ended 31 March 2024

<b>4 Tangible assets</b>	<b>Freehold land and buildings</b>	<b>Fixtures and equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£ p</b>	<b>£ p</b>	<b>£ p</b>
As at 1 April 2023	745,975.07	16,458.00	762,433.07
Additions	<u>2,555.50</u>	<u>4,029.45</u>	<u>6,584.95</u>
As at 31 March 2024	£ <u><u>748,530.57</u></u>	£ <u><u>20,487.45</u></u>	£ <u><u>769,018.02</u></u>
<b>Depreciation</b>			
As at 1 April 2023	0.00	0.00	0.00
Charge for the year	<u>14,970.57</u>	<u>4,229.45</u>	<u>19,200.02</u>
As at 31 March 2024	£ <u><u>14,970.57</u></u>	£ <u><u>4,229.45</u></u>	£ <u><u>19,200.02</u></u>
<b>Net book value</b>			
As at 31 March 2024	£ <u><u>733,560.00</u></u>	£ <u><u>16,258.00</u></u>	£ <u><u>749,818.00</u></u>
As at 31 March 2023	£ <u><u>745,975.07</u></u>	£ <u><u>16,458.00</u></u>	£ <u><u>762,433.07</u></u>

<b>4 Debtors and prepayments</b>	<b>31/3/24</b>	<b>31/3/23</b>
	<b>£ p</b>	<b>£ p</b>
Trade debtors	1,763.89	60.00
Prepayments	1,261.54	1,107.12
Grants due	<u>0.00</u>	<u>11,195.00</u>
	£ <u><u>3,025.43</u></u>	£ <u><u>12,362.12</u></u>

<b>5 Creditors - amounts falling due within one year</b>	<b>£ p</b>	<b>£ p</b>
Accruals and deferred income	1,656.80	1,612.26
Trade creditors	<u>15,915.77</u>	<u>18,265.73</u>
	£ <u><u>17,572.57</u></u>	£ <u><u>1,612.26</u></u>

**LAMPLUGH VILLAGE HALL**

England & Wales - Charity number 1182295

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# Accounts

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Charity registration number 1182295



**Charitable Incorporated Organisation (CIO)**

**Financial accounts for the year ended 31 March 2023**

# **Lamplugh Village Hall**

## **Charitable Incorporated Organisation (CIO)**

### **Contents**

1 - 3 Trustees' report

4 Independent examiner's report

5 Statement of financial activities

6 Balance sheet

7 - 9 Notes to the accounts

## Lamplugh Village Hall

### Charitable Incorporated Organisation (CIO)

#### Trustees' report for the year ended 31 March 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

#### **Formation**

Lamplugh Village Hall Charitable Incorporated Organisation (the CIO) was formed in March 2019 and registered with the Charity Commission under number 1182295 on 4 March 2019.

#### **Objectives and activities**

Lamplugh Village Hall and the trust fund and its income are applied for the purposes of a village hall for the use of the inhabitants of the Parish of Lamplugh and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The trustees have throughout the year had regard to the guidance issued by the charity commission on public benefit.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Risk management**

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

### **Key management personnel remuneration**

The trustees themselves are the key management personnel of the charity, who are in charge of directing and controlling the charity and running and operating the charity on a day- to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

### **New Hall Development**

Construction of the new Hall was essentially complete by the latter half of 2022 but delays in obtaining an electricity connection meant that final commissioning, and declaration of 'Practical Completion', didn't take place until 20 March 2023. There remains some landscaping work to be done, signs to be erected and further fixtures and fittings to be purchased and installed. Since 20 March, however, the Hall has been gradually brought into use and a number of existing and new user groups are already enjoying the new facilities. A formal opening event is to take place on 24 June 2023.

### **Financial Review**

Some additional funding was obtained from the National Lottery Community Fund to assist with the purchase of fixtures and fittings and the trustees are confident that they will be able to finish the works and equip the new Hall to an appropriate standard. All monies granted to Lamplugh Village Hall by grant funders have now been received, and are included in Restricted Funds in the accounts, with the exception of a balance of £14,983.28 from the National Lottery Community Fund. It is anticipated that this will be drawn down in November this year when the final retention payment of £15,476.73 is due to the building contractor.

Future running costs are, of course, uncertain, particularly in relation to heating, but the trustees are confident that adequate cash reserves are on hand to ensure that all costs can be met for the foreseeable future.

### **Structure, governance and management**

Lamplugh Village Hall is a Charitable Incorporated Organisation governed by a foundation model constitution adopted on 4 March 2019. Trustees are reappointed at each Annual General Meeting.

### **Reference and admin details;**

Name; Lamplugh Village Hall

Charity number; 1182295

Address; Lamplugh Village Hall  
Lamplugh  
Workington  
CA14 4SF

The trustees who served during the year are as follows;

Paul Twyford (Chair)

Roger Troughton (Treasurer)

Mark Stevens (Secretary)

Kendall Bruce

Patricia Irving (appointed 16 May 2022)

Helen King

Joanne Price (appointed 16 May 2022)

Joyce Reed

Brenda Shaw

Ian Shepherdson

Martin Statter

Miriam Tinnion (appointed 16 April 2022)

Michael Watts

Approved by the Trustees on 8 June 2023 and signed on their behalf by;

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

**Paul Twyford**  
Chair

## Lamplugh Village Hall

### Independent Examiner's Report to the trustees on the unaudited financial statements of Lamplugh Village Hall

I report on the accounts of Lamplugh Village Hall for the year ended 31 March 2023 set out on pages 5 to 9.

#### Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
  
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jason Spires*

J Spires FCA DChA  
Independent examiner  
robinson+co  
Chartered Accountants  
72 Lowther Street  
Whitehaven  
Cumbria  
CA28 7AH

Date: 8<sup>th</sup> June 2023

Lamplugh Village Hall

Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£ p	£ p	£ p	£ p
<b>Income</b>				
Rental income	60.00	0.00	60.00	477.50
Donations	8.00	0.00	8.00	0.00
Fee for taking part in grant survey	0.00	200.00	200.00	0.00
Covid business support grant	0.00	0.00	0.00	8,000.00
Grant funding	0.00	271,936.01	271,936.01	266,197.33
John Swift Homes Ltd contribution to new Hall	0.00	80,000.00	80,000.00	0.00
	<u>68.00</u>	<u>352,136.01</u>	<u>352,204.01</u>	<u>274,674.83</u>
<b>Expenditure</b>				
Rent	130.00		130.00	95.00
Repairs and renewals	54.00		54.00	0.00
Water Rates	87.63		87.63	86.09
Business rates	0.00		0.00	6.98
Insurance	29.79		29.79	324.55
Electricity	224.46		224.46	391.68
Telephone and broadband	0.00		0.00	363.98
Bank charges	36.55		36.55	35.50
Independent examiner's fee	180.00		180.00	180.00
PRS and PPL licence	0.00		0.00	17.08
Website hosting fee and maintenance	72.00		72.00	138.00
TV licence	13.25		13.25	0.00
Premises licence	70.00		70.00	70.00
Sundry expenses	10.00		10.00	0.00
Donation to platinum jubilee group	0.00		0.00	500.00
	<u>907.68</u>	<u>0.00</u>	<u>907.68</u>	<u>2,208.86</u>
<b>Income and expenditure/net movement in funds</b>	-839.68	352,136.01	351,296.33	272,465.97
Funds brought forward	<u>33,853.22</u>	<u>398,133.40</u>	<u>431,986.62</u>	<u>159,520.65</u>
<b>Funds carried forward</b>	<u>£ 33,013.54</u>	<u>£ 750,269.41</u>	<u>£ 783,282.95</u>	<u>£ 431,986.62</u>

Lamplugh Village Hall

Balance Sheet at 31 March 2023

		2023		2022	
		£	p	£	p
<b>Fixed Assets</b>					
Tangible assets	(Note 3)		762,433.07		400,713.94
<b>Current Assets</b>					
Cash at bank and on hand		28,365.75			12,258.69
Debtors	(Note 4)	<u>12,362.12</u>	40,727.87		106,197.33
			<u>803,160.94</u>		<u>519,169.96</u>
<b>Creditors - amounts falling due within one year</b>	(Note 5)		19,877.99		87,183.34
<b>Net Assets</b>			<u>£ 783,282.95</u>		<u>£ 431,986.62</u>
<b>Funds</b>					
Unrestricted funds			33,013.54		33,853.22
Restricted funds	(Note 2)		<u>750,269.41</u>		<u>398,133.40</u>
			<u>£ 783,282.95</u>		<u>£ 431,986.62</u>

Approved by the Trustees on 8 June 2023 and signed on their behalf by;



Paul Twyford  
Chair

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2023

#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below

##### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.'

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

The financial statements are prepared in UK sterling which is the functional currency of the entity.

##### *Going concern*

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 1.2 Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included.

##### 1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2023

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows;

Freehold Land and Buildings	Not depreciated
Fixtures and equipment	Not depreciated

No depreciation has been provided on tangible fixed assets as they were not brought into use until 20 March 2023. The Trustees consider any depreciation for the remainder of the accounting period to be immaterial.

#### 2 Funds

Restricted funds relate entirely to monies raised for the new Village Hall project and include £405,237.50 which is the subject of a registered legal charge over the property in favour of the Big Lottery Fund.

#### 3 Tangible assets

	Freehold land and buildings	Fixtures and equipment	Total
Cost	£ p	£ p	£ p
As at 1 April 2022	400,713.94	0.00	400,713.94
Additions	<u>345,261.13</u>	<u>16,458.00</u>	<u>361,719.13</u>
As at 31 March 2023	£ <u><u>745,975.07</u></u>	£ <u><u>16,458.00</u></u>	£ <u><u>762,433.07</u></u>
Depreciation			
As at 1 April 2022	0.00	0.00	0.00
Charge for the year	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
As at 31 March 2023	£ <u><u>0.00</u></u>	£ <u><u>0.00</u></u>	£ <u><u>0.00</u></u>
Net book value			
As at 31 March 2023	£ <u><u>745,975.07</u></u>	£ <u><u>16,458.00</u></u>	£ <u><u>762,433.07</u></u>
As at 31 March 2022	£ <u><u>400,713.94</u></u>	£ <u><u>16,458.00</u></u>	£ <u><u>400,713.94</u></u>

Lamplugh Village Hall

Notes to the accounts for the year ended 31 March 2023

4 Debtors	31/3/23	31/3/22
	£ p	£ p
Rental income	60.00	0.00
Prepayments	1,107.12	0.00
Grants due	<u>11,195.00</u>	<u>106,197.33</u>
	£ <u><u>12,362.12</u></u>	£ <u><u>106,197.33</u></u>

  

5 Creditors - amounts falling due within one year	31/3/23	31/3/22
	£ p	£ p
Accruals	1,612.26	217.78
Trade creditors	<u>18,265.73</u>	<u>86,965.56</u>
	£ <u><u>19,877.99</u></u>	£ <u><u>87,183.34</u></u>

**LAMPLUGH VILLAGE HALL**

England & Wales - Charity number 1182295

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# Accounts

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Charity registration number 1182295

## **Lamplugh Village Hall**

**Charitable Incorporated Organisation (CIO)**

**Financial accounts for the year ended 31 March 2022**

**Lamplugh Village Hall**  
**Charitable Incorporated Organisation (CIO)**

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## Lamplugh Village Hall

### Charitable Incorporated Organisation (CIO)

#### Trustees' report for the period ended 31 March 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

#### **Formation**

Lamplugh Village Hall Charitable Incorporated Organisation (the CIO) was formed in March 2019 and registered with the Charity Commission under number 1182295 on 4 March 2019.

#### **Objectives and activities**

The CIO was formed with a view to taking over the assets, liabilities and activities of Lamplugh Village Hall, a charitable association. The transfer of assets, liabilities and responsibilities took place on 1 April 2020.

Lamplugh Village Hall and the trust fund and its income are applied for the purposes of a village hall for the use of the inhabitants of the Parish of Lamplugh and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The trustees have throughout the year had regard to the guidance issued by the charity commission on public benefit.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Risk management**

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

#### **Key management personnel remuneration**

The trustees themselves are the key management personnel of the charity, who are in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

### **Financial Review**

Limited activities took place in the Hall during the first half of the year as most of our regular user groups had not restarted meetings cancelled due to Covid 19. The Hall was closed permanently towards the end of August 2021 and was demolished to make way for the new Hall in early September. A government grant of £8,000 was received early in the financial year and this has more than covered ongoing expenditure throughout the year.

### **New Hall Development**

Work on the demolishing the old, and building a new Hall began in late August 2021 and construction continued throughout the remainder of the year. By 31 March 2022 the shell of the building was built and made watertight, and electrical 'first fix' work was about to commence. Construction has continued since 31 March and the hall is essentially complete but not yet open for use.

### **Structure, governance and management**

Lamplugh Village Hall is a Charitable Incorporated Organisation governed by a foundation model constitution adopted on 4 March 2019. Trustees are reappointed at each Annual General Meeting.

### **Reference and admin details;**

Name; Lamplugh Village Hall

Charity number; 1182295

Address; Lamplugh Village Hall  
Lamplugh  
Workington  
CA14 4SF

The trustees who served during the year are as follows;

Paul Twyford (Chair)

Sandy Roberts (Vice Chair) (died 31/10/21)

Roger Troughton (Treasurer)

Mark Stevens (Secretary)

Ian Shepherdson

Kendall Bruce

Helen King

Joyce Reed

Nigel Roberts (resigned 6/12/21)

Brenda Shaw

Martin Statter

Michael Watts (appointed 22/6/21)

The trustees approved this report on 12 September 2022 and it is signed on their behalf by;

**Paul Twyford**  
**Chair**

## Lamplugh Village Hall

### Independent Examiner's Report to the trustees on the unaudited financial statements of Lamplugh Village Hall

I report on the accounts of Lamplugh Village Hall for the year ended 31 March 2022 set out on pages 4 to 7.

#### Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act), and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

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

#### Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Jason Spires*

J Spires FCA DChA  
Independent examiner  
robinson+co  
Chartered Accountants  
72 Lowther Street  
Whitehaven  
Cumbria  
CA28 7AH

Date: *5<sup>th</sup> December 2022*

## Lamplugh Village Hall

### Statement of Financial Activities for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£ p	£ p	£ p	£ p
<b>Income</b>				
Rental income	477.50		477.50	795.00
Donations	0.00		0.00	5.30
Lamplugh Parish Council grant	0.00		0.00	500.00
Covid business support grant	8,000.00		8,000.00	10,636.21
Building Society interest	0.00		0.00	17.50
Grants re New Hall	0.00	266,197.33	266,197.33	20,000.00
Assets transferred from Charitable Association	0.00	0.00	0.00	130,113.72
	8,477.50	266,197.33	274,674.83	162,067.73
<b>Expenditure</b>				
Rent	95.00		95.00	0.00
Repairs	0.00		0.00	54.78
Water Rates	86.09		86.09	84.85
Business rates	6.98		6.98	0.00
Insurance	324.55		324.55	836.45
Electricity	391.68		391.68	360.49
Telephone and broadband	363.98		363.98	702.90
Independent examiner's fee	180.00		180.00	150.00
Website hosting fee and maintenance	138.00		138.00	90.00
PRS and PPL licence	17.08		17.08	0.00
Premises licence	70.00		70.00	70.00
Bank charges	35.50		35.50	0.00
Donation to platinum jubilee group	500.00		500.00	0.00
Postage and stationery	0.00		0.00	46.58
Covid-19 precautions	0.00		0.00	151.03
	2,208.86	0.00	2,208.86	2,547.08
<b>Income and expenditure/net movement in funds</b>	6,268.64	266,197.33	272,465.97	159,520.65
Funds brought forward	27,584.58	131,936.07	159,520.65	0.00
<b>Funds carried forward</b>	£ 33,853.22	£ 398,133.40	£ 431,986.62	£ 159,520.65

**Lamplugh Village Hall**

**Balance Sheet at 31 March 2022**

			<b>2021</b>		<b>2020</b>
		£ p	£ p		£ p
<b>Fixed Assets</b>					
Tangible assets	(Note 3)		400,713.94		10,670.58
<b>Current Assets</b>					
Cash at bank and on hand		12,258.69			76,768.17
Debtors	(note 5)	<u>106,197.33</u>	118,456.02		385.00
<b>Other monetary assets</b>					
Expenditure on new hall	(Note 4)		0.00		72,029.01
			<u>519,169.96</u>		<u>159,852.76</u>
<b>Current liabilities</b>					
Creditors	(Note 6)		87,183.34		332.11
<b>Net Assets</b>			<u>£ 431,986.62</u>		<u>£ 159,520.65</u>
<b>Funds</b>					
Unrestricted funds			33,853.22		27,584.58
Restricted funds	(Note 2)		<u>398,133.40</u>		<u>131,936.07</u>
			<u>£ 431,986.62</u>		<u>£ 159,520.65</u>

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2022

#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below

##### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.'

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

The financial statements are prepared in UK sterling which is the functional currency of the entity.

##### *Going concern*

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 1.2 Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is it is probable that the income will be received and the amount of income can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

##### 1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

No depreciation has been provided on land and buildings remaining under construction at 31 March 2022

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2022

#### 2 Funds

Restricted funds relate entirely to monies raised for the new Village Hall project and include £133,301.49 which is the subject of a legal charge over the property in favour of the National Lottery Community Fund.

#### 3 Tangible assets

	<b>Freehold land and buildings</b>	<b>Total</b>
	<b>£ p</b>	<b>£ p</b>
Balance brought forward	10,670.58	10,670.58
Transfer from other monetary assets	72,029.01	72,029.01
Expenditure during the year	<u>318,014.35</u>	<u>318,014.35</u>
Balance at 31 March 2022	<u>£ 400,713.94</u>	<u>£ 400,713.94</u>

#### 4 Other monetary assets

	<b>Expenditure on new Hall</b>	<b>Total</b>
	<b>£ p</b>	<b>£ p</b>
Balance brought forward	72,029.01	72,029.01
Transfer to fixed assets	<u>-72,029.01</u>	<u>-72,029.01</u>
Balance at 31 March 2022	<u>£ 0.00</u>	<u>£ 0.00</u>

#### 5 Debtors

	<b>31/3/22</b>	<b>31/3/21</b>
	<b>£ p</b>	<b>£ p</b>
Rental income	0.00	385.00
Grants due	<u>106,197.33</u>	<u>0.00</u>
	<u>£ 106,197.33</u>	<u>£ 385.00</u>

#### 6 Creditors

	<b>31/3/22</b>	<b>31/3/21</b>
	<b>£ p</b>	<b>£ p</b>
Accruals	217.78	183.61
Trade creditors	<u>86,965.56</u>	<u>148.50</u>
	<u>£ 87,183.34</u>	<u>£ 332.11</u>

**LAMPLUGH VILLAGE HALL**

England & Wales - Charity number 1182295

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# Accounts

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Charity registration number 1182295

## **Lamplugh Village Hall**

**Charitable Incorporated Organisation (CIO)**

**Financial accounts for the year ended 31 March 2021**

# **Lamplugh Village Hall**

## **Charitable Incorporated Organisation (CIO)**

### **Contents**

1 - 2 Trustees report

3 Independent examiner's report

4 Statement of financial activities

5 Balance sheet

6 - 7 Notes to the accounts

## Lamplugh Village Hall

### Charitable Incorporated Organisation (CIO)

#### Trustees' report for the period ended 31 March 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

#### Formation

Lamplugh Village Hall Charitable Incorporated Organisation (the CIO) was formed in March 2019 and registered with the Charity Commission under number 1182295 on 4 March 2019.

#### Objectives and activities

The CIO was formed with a view to taking over the assets, liabilities and activities of Lamplugh Village Hall, a charitable association. The transfer of assets, liabilities and responsibilities took place on 1 April 2020 and these accounts cover the CIO's first year of operation.

Lamplugh Village Hall and the trust fund and its income are applied for the purposes of a village hall for the use of the inhabitants of the Parish of Lamplugh and the surrounding area without distinction of sex, sexual orientation, age, disability, nationality, race or political, religious or other opinions, including use of the Property for meetings, lectures and classes or other forms of recreation and leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

The trustees have throughout the year had regard to the guidance issued by the charity commission on public benefit.

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Risk management

The trustees have assessed the major strategic, business and operational risks to which the organisation is exposed. They are satisfied that systems are in place to mitigate the exposure to these risks.

#### Key management personnel remuneration

The trustees themselves are the key management personnel of the charity, who are in charge of directing and controlling the charity and running and operating the charity on a day- to-day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

**Financial Review**

The covid-19 pandemic made the year ended 31 March 2021 a very difficult one and the Hall was either closed or subject to severe restrictions throughout the year. Rental income was, accordingly, negligible compared with that received by the predecessor charity in the year ended 31 March 2020.

Lamplugh Village Hall did however qualify for the government's business support package and this has proved more than sufficient to compensate for the loss of income suffered.

**New Hall Development**

The committee has continued to work towards developing a new Hall on land gifted to the CIO to the rear of the existing one. It had been hoped that work could commence in the latter part of 2020 but higher than expected quotes from a tender process carried out in September 2020 meant that this was not possible. However, a second tender process, completed since the end of the accounting period, has produced a quote within budget and a contractor has now been appointed. Work began in late August 2021 and construction is expected to take between 6 and 8 months.

**Structure, governance and management**

Lamplugh Village Hall is a Charitable Incorporated Organisation governed by a foundation model constitution adopted on 4 March 2019. Trustees are reappointed at each Annual General Meeting.

**Reference and admin details;**

Name; Lamplugh Village Hall

Charity number; 1182295

Address; Lamplugh Village Hall  
Lamplugh  
Workington  
CA14 4SF

The trustees who served during the year are as follows;

Paul Twyford (Chair)

Sandy Roberts (Vice Chair)

Roger Troughton (Treasurer)

Mark Stevens (Secretary)

Ian Shepherdson

John Black (resigned 27 October 2020)

Kendall Bruce

Helen King

Joyce Reed

Nigel Roberts

Brenda Shaw

Martin Statter

The trustees approved this report on 6 October 2021 and it is signed on their behalf by;



**Paul Twyford**  
Chair



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

LAMPUGH VILLAGE HALL

On accounts for the year  
ended

31st-MARCH 2021

Charity no  
(if any)

1182295

Set out on pages

1 to 7

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

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

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

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

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

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

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

Signed:

*[Signature]*

Date:

18.1.2022

Name:

ALAN JOHN STUBBS

Relevant professional  
qualification(s) or body

CGMA CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS (FCMA)

(if any):

Address:

**Section B**

**Disclosure**

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

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

## Lamplugh Village Hall

### Statement of Financial Activities for the year ended 31 March 2021

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£ p	£ p	£ p	£ p
<b>Income</b>				
Rental income	795.00		795.00	
Donations	5.30		5.30	
Lamplugh Parish Council grant	500.00		500.00	
Covid business support grant	10,636.21		10,636.21	
Building Society interest	17.50		17.50	
Garfield Weston Foundation grant		20,000.00	20,000.00	
Assets transferred from Charitable Association	18,177.65	111,936.07	130,113.72	
	30,131.66	131,936.07	162,067.73	0.00
<b>Expenditure</b>				
Repairs	54.78		54.78	
Water Rates	84.85		84.85	
Insurance	836.45		836.45	
Electricity	360.49		360.49	
Telephone and broadband	702.90		702.90	
Independent examiner's fee	150.00		150.00	
Web hosting fee	90.00		90.00	
Premises licence	70.00		70.00	
Postage and stationery	46.58		46.58	
Covid-19 precautions	151.03		151.03	
	2,547.08	0.00	2,547.08	0.00
<b>Income and expenditure/net movement in funds</b>	27,584.58	131,936.07	159,520.65	0.00
Funds brought forward	0.00	0.00	0.00	0.00
<b>Funds carried forward</b>	£ 27,584.58	£ 131,936.07	£ 159,520.65	£ 0.00

## Lamplugh Village Hall

### Balance Sheet at 31 March 2021

		2021		2020
		£ p	£ p	£ p
<b>Fixed Assets</b>				
Tangible assets	(Note 3)		10,670.58	
<b>Current Assets</b>				
Cash at bank and on hand		76,768.17		
Sundry debtors		385.00	77,153.17	
<b>Other monetary assets</b>				
Expenditure on new hall	(Note 4)		72,029.01	
			159,852.76	0.00
<b>Current liabilities</b>				
Sundry creditors			332.11	
<b>Net Assets</b>		£ 159,520.65		£ 0.00
<b>Funds</b>	(Note 2)			
Unrestricted funds			27,584.58	
Restricted funds			131,936.07	
		£ 159,520.65		£ 0.00

## Lamplugh Village Hall

### Notes to the accounts for the year ended 31 March 2021

#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below

##### 1.1 Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements are prepared in UK sterling which is the functional currency of the entity.

##### *Going concern*

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 1.2 Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

##### 1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes and VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows;

Land - not depreciated

## 2 Funds

Restricted funds relate entirely to monies raised for the new Village Hall project and include £27,104.16 being part of the National Lottery grant for the new Hall development and which is to be the subject of a legal charge over the property.

<b>3 Tangible assets</b>	<b>Freehold land</b>	<b>Total</b>
	<b>£ p</b>	<b>£ p</b>
Transfer from other monetary assets	5,876.42	5,876.42
Expenditure during the year	<u>4,794.16</u>	<u>4,794.16</u>
Balance at 31 March 2021	£ <u><u>10,670.58</u></u>	£ <u><u>10,670.58</u></u>

Freehold land is at the rear of the existing Village Hall and was sold to the charity for a nominal £1. The remaining expenditure represents the legal costs associated with the transfer which was completed in January 2021.

<b>4 Other monetary assets</b>	<b>Expenditure on new Hall</b>	<b>Total</b>
	<b>£ p</b>	<b>£ p</b>
Transferred from charitable association	55,710.21	55,710.21
Transfer to fixed assets	-5,876.42	-5,876.42
Expenditure during the year	<u>22,195.22</u>	<u>22,195.22</u>
Balance at 31 March 2021	£ <u><u>72,029.01</u></u>	£ <u><u>72,029.01</u></u>