

# EAST KESWICK VILLAGE HALL

England & Wales · Charity number 1185608

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2019-10-03

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

## Contact

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**Address** Village Hall  
School Lane  
East Keswick  
Leeds  
LS17 9DA

**Phone** 07914007267

**Email** [peteranning24@googlemail.com](mailto:peteranning24@googlemail.com)

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

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE PHYSICAL AND MENTAL TRAINING AND RECREATION, SOCIAL AND MORAL INTELLECTUAL DEVELOPMENT THROUGH THE MEDIUM OF READING AND RECREATION ROOMS, LIBRARY LECTURES, CLASSES RECREATIONS AND ENTERTAINMENTS OR OTHERWISE AS MAY BE FOUND EXPEDIENT FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF EAST KESWICK WEST YORKSHIRE.

**Activities:** The provision of sociable and charitable facilities for the residents of East Keswick without distinction of sex, colour or religious beliefs. Use of the facilities of the East Keswick Village Hall for the benefit of the village residents.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

## Geography

- Leeds City
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£78,202	£76,548	-	-
2024-12-31	£74,673	£79,096	-	-
2023-12-31	£83,515	£60,431	-	-
2022-12-31	£64,005	£61,497	-	-
2021-12-31	£47,316	£48,075	-	-
2020-12-31	£44,804	£55,964	-	-

## Trustees

Name	Role	Appointed
<b>PETER GUILDFORD</b>	Chair	2019-10-01
CLAIRE CARVIS		2023-03-20
David Wort		2011-04-24
Matthew Harrison		2025-11-17
Mina Soi-Westby		2021-11-01
Nicola Hulme		2023-03-13
<b>PETER JAMES ANNING</b>		
Paul Evans		2025-06-02
Tom Mortimer		2024-09-16

**EAST KESWICK VILLAGE HALL**

England & Wales - Charity number 1185608

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# Accounts

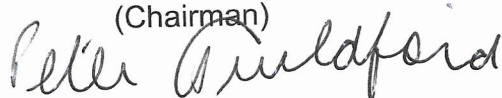
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**EAST KESWICK VILLAGE HALL****Balance Sheet  
As at 31 December 2025**

	Notes	2025 £	2025 £	2024 £	2024 £
<b>Fixed Assets</b>					
Land and Buildings	10	209,599		208,219	
Plant & equipment	10	<u>4,713</u>		<u>7,347</u>	
			214,312		215,566
Investments	11		54,118		32,230
Debtors	12	11,080		55,662	
Cash at bank and in hand	13	22,542		12,911	
		<u>33,622</u>		<u>68,573</u>	
Creditors due within 1 year	14	<u>(31,684)</u>		<u>(47,655)</u>	
			<u>1,938</u>		<u>20,918</u>
Net current assets			270,368		268,714
Creditors due after 1 year	15		<u>(400)</u>		<u>(400)</u>
Net assets			<u>269,968</u>		<u>268,314</u>
<b>Represented by</b>					
Funds	16		<u>269,968</u>		<u>268,314</u>

**Peter Guildford**

(Chairman)



Date: 13 April 2026

The notes on pages 8 and 13 form part of these Financial Statements.

## EAST KESWICK VILLAGE HALL

### Report of the Trustees (continued)

The Hall continues to face a changing operating environment. Income from weddings and major events—historically a key source of funding—has become less predictable due to shifts in social patterns and the wider economic climate following COVID and inflationary pressures.

In response, the Trustees have taken steps to strengthen the Hall's position. Marketing has been improved through a new website and local advertising, while energy efficiency measures—including insulation, LED lighting, and improved controls—have been implemented.

Grant funding, together with a managed contribution from reserves, has enabled investment in solar panels, battery storage, and the development of the climate change garden. This project has been delivered with minimal ongoing costs and is already enhancing the Hall's attractiveness as a venue.

The Hall maintains reserves at an appropriate level, although margins remain tight. The Trustees aim to ensure that future hire charge increases are moderate and, where possible, below inflation.

Overall, the Hall remains a valued community asset. The Trustees are committed to maintaining and improving its facilities, while operating within prudent financial constraints.

### Financial Review

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2025. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman



Peter Guildford

Date 13 April 2026

**EAST KESWICK VILLAGE HALL**

England & Wales - Charity number 1185608

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# Accounts

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**EAST KESWICK VILLAGE HALL**  
Registered Charity Number 1185608

**CE019056**

**Financial Statements**  
**For the Year ended 31 December 2024**

# EAST KESWICK VILLAGE HALL

## List of Contents

Page	Title
1	List of Contents
2	Legal and Administrative Information
3	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

## EAST KESWICK VILLAGE HALL

### Legal and Administrative Information

**Trustees:** Peter Guildford (Chairman)  
David Charles Wort (Treasurer)  
Maria Ambrozy  
Peter James Anning  
Malcolm Brook [Resigned 3 March 2025]  
Claire Carvis  
Janita Sylvia Dediccoat [Resigned 27 October 2024]  
Nicola Hulme  
Keith Kerr [Resigned 11 March 2024]  
Mina Soi-Westby  
Jonathan Wilson [Resigned 3 March 2025]

**Secretary:** Peter James Anning

**Office Address:** 24 Church Drive,  
East Keswick  
Yorkshire,  
LS17 9EP

**Independent Examiner:** Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty  
Swansea  
SA2 9JR

**Bankers:** HSBC Plc

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees**

The trustees present their report and the Financial Statements for the period ended 31 December 2024.

#### **Structure, Governance and Management**

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30<sup>th</sup> July 1948 and a new constitution dated 22<sup>nd</sup> August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate.

#### **Objectives and activities**

The objects of the CIO are to enhance the well-being and community life of the Parish of East Keswick, West Yorkshire, by promoting physical and mental health through sports and recreation; fostering social connections and family celebrations with a welcoming venue for gatherings; encouraging education and training through classes, lectures, and other learning opportunities; ensuring sustainability and environmental stewardship via green initiatives; and nurturing community spirit through inclusive cultural events. In fulfilling these objectives, the trustees have had due regard to the public benefit guidance issued by the Charity Commission, ensuring these activities serve the wider public interest.

#### **Trustees**

The trustees who served during the year are set out on page 2 of these Financial Statements.

#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated hire income improved by £10,373 to £72,682 (2023: £62,309). In addition, we received donations of £695 (2023: £17,285) for the purchase and maintenance of Illingworth Field, together with a Leeds Council grants of £71,300 (2023: 2.500), Garfield Weston Foundation £10,000 (2023: Nil), Bernard Sunley Foundation £5,000 (2023: Nil) and partial (2023: partial) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £9,204 (2023: £4,898) in the year.

## EAST KESWICK VILLAGE HALL

### Report of the Trustees (continued)

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer their thanks.

### Financial Review

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2024. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman



Peter Guildford

Date 7 April 2025

## EAST KESWICK VILLAGE HALL

### Independent Examiner's Report to the Trustees

I report on the financial statements of the Trust for the period ended 31 December 2024, which are set out on pages 4 to 13.

#### **Respective Responsibilities of the trustees and the examiner**

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") and the Statement of Recommended Practice (SORP) 2005.

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.

#### **Basis of opinion**

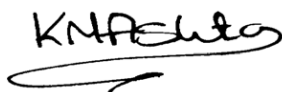
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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**

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.



Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty, Swansea  
SA2 9JR.

Date: 7 April 2025

**EAST KESWICK VILLAGE HALL****Statement of Financial Activities  
For the Year Ended 31 December 2024**

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Incoming Resources:</b>					
Donations	3	695		17,285	
Investment Income	4	1,562		1,421	
Grants and other benefits	5	(266)		2,500	
Income from Events	6	72,682		62,309	
			74,673		83,515
<b>Resources Used:</b>					
Donations to 3rd Parties	7	(1,422)		(1,422)	
Expenditure relating to events	8	(15,874)		(14,318)	
Management and Administration costs	9	(61,800)		(44,691)	
			(79,096)		(60,431)
Net Resources (Outgoing)/Incoming in year			(4,423)		23,084
Funds Brought Forward			272,737		249,653
<b>Funds Carried Forward</b>			<b>268,314</b>		<b>272,737</b>

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL****Balance Sheet  
As at 31 December 2023**

	<b>Notes</b>	<b>2024 £</b>	<b>2024 £</b>	<b>2023 £</b>	<b>2023 £</b>
<b>Fixed Assets</b>					
Buildings		208,219		190,430	
Plant & equipment		<u>7,347</u>		<u>10,872</u>	
Investments	10 11		215,566 32,230		201,302 30,659
Debtors	12	55,662		10,312	
Cash at bank and in hand	13	12,911		65,605	
		<u>68,573</u>		<u>75,917</u>	
Creditors due within 1 year	14	<u>(47,655)</u>		<u>(35,141)</u>	
			<u>20,918</u>		<u>40,776</u>
Creditors due after 1 year	14		<u>268,714</u> <u>(400)</u>		<u>272,737</u> <u>-</u>
Net current assets			<u>268,314</u>		<u>272,737</u>
<b>Represented by</b>					
Funds	15		<u>268,314</u>		<u>272,737</u>

(Chairman)



Date: 7 April 2025

The notes on pages 8 and 13 form part of these Financial Statements.

# EAST KESWICK VILLAGE HALL

## Notes to the Financial Statements

### For the Year Ended 31 December 2024

#### 1. Principal Accounting Policies

##### 1.1 Accounting Convention

The Financial Statements 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 the accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2020, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### 1.2 Investments Income

Investment income is recorded when received.

##### 1.3 Grants

During the current financial period, the Village Hall committee were able to claim a grant towards the purchase of land for Illingworth field and those grants are offset against the purchase in the Balance Sheet.

##### 1.4 Resources Expended

Other expenditure is recorded on an accruals basis.

##### 1.5 Investments

investments are shown at market value at the Balance Sheet date.

#### 2. Taxation

As a registered charity, the Trustees believe that the Village Hall is exempt from taxation on its income and gains where they are applied for charitable purposes. However, the Village Hall is obliged to file periodic Tax Returns when requested by H M Revenue & Customs. A request has been made in respect of the Year Ended 31<sup>st</sup> December 2023.

#### 3. Donations

	<b>2024</b>	<b>2023</b>
	£	£
Illingworth Field Donations	695	17,285

In accordance with the regulations relating to Restricted Funds, donations relating to Illingworth Field will be utilised on annual expenses, e.g. Climate Change Garden project.

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**4. Investment Income**

	<b>2024</b>	<b>2023</b>
	£	£
COIF Interest	1,562	879
Bank Interest	-	542
	<u>1,562</u>	<u>1,421</u>

**5. Grants and other benefits**

	<b>2024</b>	<b>2023</b>
	£	£
Leeds City Council Grant	(2,500)	2,500
The Tree Council Grant	2,234	2,500
	<u>(266)</u>	<u>2,500</u>

**6. Income from events**

	<b>2024</b>	<b>2023</b>
	£	£
Village Draw (net of prizes)	988	1,253
Village Hall Fundraising Events	2,399	696
Lettings	63,621	54,716
Energy Surcharge	-	2,056
Commissions	5,141	3,088
Cancellation Fees & Bond Forfeits	533	500
	<u>72,682</u>	<u>62,309</u>

**7. Donations to 3<sup>rd</sup> Parties**

	<b>2024</b>	<b>2023</b>
	£	£
Charitable Donations (inc. R.A.Y)	42	42
Donations other	1,380	1,380
	<u>1,422</u>	<u>1,422</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****8. Expenditure relating to events**

	<b>2024</b>	<b>2023</b>
	£	£
Events manager	5,040	5,040
Cleaning	12,656	7,752
Music licences	300	1,388
Reverse prior year over accrual	(2,365)	-
Alcohol licence	243	180
Music & alcohol licences recharges	-	(42)
	<u>15,874</u>	<u>14,318</u>

**9. Management and Administration Costs**

	<b>2024</b>	<b>2023</b>
	£	£
Rates and insurance	3,122	2,871
Hall administration	13,807	4,929
Trustees' secretary	600	600
Business & Marketing manager	852	9,150
Utilities	14,905	11,134
Telecom	1,443	1,184
Repairs and maintenance	9,204	4,898
Climate change garden project	5,906	
Waste removal and gardening	2,160	1,787
Bookkeeping	4,272	3,433
Deprecation of fixed assets	4,124	3,669
Preparation of Accounts, Advice & Independent examination	667	652
Prior year under provision	301	240
Other legal & professional	414	
Bank charges & interest	23	144
	<u>61,800</u>	<u>44,691</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****10. Fixed Assets**

	<b>Land &amp; Buildings £</b>	<b>Plant &amp; equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 31/12/2022	343,852	31,740	375,592
Additions in year	7,501	-	7,501
At 31/12/2023	351,353	31,740	383,093
Additions in year	17,789	599	18,388
At 31/12/2024	369,142	32,339	401,481
Total cost of Illingworth Field	114,090		
Total grants received	(88,800)		
Net Capitalisation [2023 £7,501, 2024 £17,789]	25,290		
	<b>Land &amp; Buildings £</b>	<b>Plant &amp; equipment £</b>	<b>Total £</b>
<b>Depreciation</b>			
At 31/12/2022	160,923	17,199	178,122
Charge in year	-	3,669	3,669
At 31/12/2023	160,923	20,868	181,791
Charge in year	-	4,124	4,124
At 31/12/2024	160,923	24,992	185,915
Net book value at 31/12/2024	208,219	7,347	215,566
Net book value at 31/12/2023	190,430	10,872	201,302

In 2018 Charity No: 523590 received advice that, whilst taking cognisance of comparative community facilities, the market value should be significantly discounted to £250,000 to reflect the impact of the "restrictive covenant". This value was used as the basis of transferring the assets to the newly created charitable trust Reg No 1185608 3rd Oct 2019. The Trustees considered that, as the net book value at that date was £242,831, no revaluation of the Village Hall was required.

However, the Trustees now consider that to depreciate the buildings at the historic rate of 4% per annum is excessive and that depreciation on buildings be paused for the foreseeable future.

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****11. Investments**

	<b>2024</b>	<b>2023</b>
	£	£
COIF Charities Deposit Fund	32,230	30,659

**12. Debtors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Trade Debtors	7,601	8,383
Accrued income	46,320	1,142
Prepayments	1,376	787
	<u>55,297</u>	<u>10,312</u>
<b>Debtors: amounts falling due after one year</b>		
Prepayments	365	-
	<u>55,662</u>	<u>10,312</u>

**13. Cash at bank and in hand**

	<b>2024</b>	<b>2023</b>
	£	£
Current account	12,863	65,574
Petty cash	48	31
	<u>12,911</u>	<u>65,605</u>

**14. Current Liabilities: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Trade Creditors	5,395	3,415
Event Deposits & Bonds	1,875	2,350
Non-refundable advance bookings for events	30,339	23,726
Facilities float	229	-
Accruals	9,817	5,650
	<u>48,055</u>	<u>35,141</u>
<b>Current Liabilities: amounts falling due after one year</b>		
Event Deposits & Bonds	400	-

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****15. Funds Statement**

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
At 31/12/2022	203,257	46,396	249,653
Profit in year	3,299	19,785	23,084
At 31/12/2023	206,556	66,181	272,737
Loss in year	(1,446)	(2,977)	(4,423)
At 31/12/2024	205,110	63,204	268,318

During the year, the Village Hall received grants totalling £86,300 (2023: £2,500) towards the purchase of Illingworth field. The Village Hall also received £685 (2023: £17,285) in donations which will be used to fund Illingworth Field activities such as the Climate Change Garden Project. Both these source of income are considered to be restricted funding.

**EAST KESWICK VILLAGE HALL**

England & Wales - Charity number 1185608

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# Accounts

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## EAST KESWICK VILLAGE HALL

### List of Contents

Page	Title
1	List of Contents
2	Legal and Administrative Information
3	Report of the Trustees
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# EAST KESWICK VILLAGE HALL

## Report of the Trustees

### Legal and Administrative Information

**Trustees:** Peter Guildford (Chairman)  
 David Charles Wort (Treasurer)  
 Maria Ambrozy [appointed 9 January 2024]  
 Peter James Anning  
 Malcolm Brook  
 Claire Carvis [appointed 12 June 2023]  
 Janita Sylvia Dedicoat  
 Nicola Hulme [appointed 13 March 2023]  
 Keith Kerr  
 Mina Soi-Westby  
 Edward James Tinsley [resigned 23 June 2023]  
 Jonathan Wilson [appointed 13 March 2023]

**Secretary:** Peter James Anning

**Office Address:** 24 Church Drive,  
 East Keswick  
 Yorkshire,  
 LS17 9EP

**Independent Examiner:** Mrs K M Ashton, MBA, BA, FCCA,  
 KMA Business & Management Services,  
 Certified Accountants,  
 22 Beaconsfield Way,  
 Sketty  
 Swansea  
 SA2 9JR

**Bankers:** HSBC Plc

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees**

The trustees present their report and the Financial Statements for the period ended 31 December 2023.

#### **Structure, Governance and Management**

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30<sup>th</sup> July 1948 and a new constitution dated 22<sup>nd</sup> August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate.

#### **Objectives and activities**

The trustees state that the objects of this CIO are physical and mental training and recreation, social and moral intellectual development through the medium of reading and recreation rooms, library lectures, classes recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of East Keswick, West Yorkshire.

Having had regard to the public benefit guidance issued by the Charity Commission, the trustees consider that this activity is for the public benefit.

#### **Trustees**

The trustees who served during the year are set out on page 2 of these Financial Statements.

#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated hire income improved by £1,255, to £62,309 (2022: £61,054). In addition, we received donations of £17,285 (2022: £0) for the purchase of Illingworth Field, together with a Leeds City Council grant of £2,500 (2022: Government COVID grants £2,667) and partial (2022: partial) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £4,898 (2022: £6,188) in the year.

## EAST KESWICK VILLAGE HALL

### Report of the Trustees (continued)

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer their thanks.

### Financial Review

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2023. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman

*Peter Guildford*  
Peter Guildford

Date 15 April 2024

Mrs K M Astion, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Skerry, Swansea  
SA2 8UR

## EAST KESWICK VILLAGE HALL

### Independent Examiner's Report to the Trustees

I report on the financial statements of the Trust for the period ended 31 December 2023, which are set out on pages 4 to 13.

#### Respective Responsibilities of the trustees and the examiner

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") and the Statement of Recommended Practice (SORP) 2005.

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.

#### Basis of opinion

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 the 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

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.

Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty, Swansea  
SA2 9JR.

Date: 15 April 2024

**EAST KESWICK VILLAGE HALL****Statement of Financial Activities  
For the Year Ended 31 December 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Incoming Resources:</b>					
Donations	3	17,285		-	
Investment Income	4	1,421		284	
Grants and other benefits	5	2,500		2,667	
Income from Events	6	62,309		61,054	
			83,515		64,005
<b>Resources Used:</b>					
Donations to 3rd Parties	7	(1,422)		(2,803)	
Expenditure relating to events	8	(14,318)		(13,544)	
Management and Administration Costs	9	(44,691)		(45,150)	
			(60,431)		(61,497)
Net Resources Incoming in year			23,084		2,508
Funds Brought Forward			249,653		247,145
<b>Funds Carried Forward</b>			<b>272,737</b>		<b>249,653</b>

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Balance Sheet**  
**As at 31 December 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed Assets</b>					
Buildings		190,430		182,929	
Plant & equipment		<u>10,872</u>		<u>14,541</u>	
	10		201,302		197,470
Investments	11		30,659		29,372
Debtors due within 1 year	12	10,312		9,830	
Cash at bank and in hand	13	65,605		29,375	
		<u>75,917</u>		<u>39,205</u>	
Creditors due within 1 year	14	<u>(35,141)</u>		<u>(16,394)</u>	
			<u>40,776</u>		<u>22,811</u>
Net current assets			<u>272,737</u>		<u>249,653</u>
<b>Represented by</b>					
Funds	15		<u>272,737</u>		<u>249,653</u>

(Chairman) *Peter Guildford* Date: 15 April 2024

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**

England & Wales - Charity number 1185608

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# Accounts

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## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees**

The trustees present their report and the Financial Statements for the period ended 31 December 2022.

#### **Structure, Governance and Management**

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30<sup>th</sup> July 1948 and a new constitution dated 22<sup>nd</sup> August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate. Associate trustees are appointed in the same manner.

#### **Objectives and activities**

The trustees state that the objects of this CIO are physical and mental training and recreation, social and moral intellectual development through the medium of reading and recreation rooms, library lectures, classes recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of East Keswick, West Yorkshire.

Having had regard to the public benefit guidance issued by the Charity Commission, the trustees consider that this activity is for the public benefit.

#### **Trustees**

The trustees who served during the year are set out on page 2 of these Financial Statements.

#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated letting income has been improved with the further loosening of Covid 19 regulations, to £61,054 (2021: 36,217), including a receipt of Government grants £2,667 (2021: £11,096) and partial (2021: partial) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £6,188 (2021: £5,565) in the year.

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees (continued)**

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer they're thanks.

### **Financial Review**


Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### **Statement of Trustees' Responsibilities**

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2022. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.



Chairman

Peter Guildford  
Date 13th March 2023

**EAST KESWICK VILLAGE HALL**  
Registered Charity Number 1185608 (formerly 523590)  
**CE019056**

**Financial Statements**  
**For the Year ended 31 December 2022**

# **EAST KESWICK VILLAGE HALL**

## **List of Contents**

Page	Title
1	List of Contents
2	Legal and Administrative Information
3	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

## **EAST KESWICK VILLAGE HALL**

### **Legal and Administrative Information**

**Trustees:** Peter Guildford (Chairman)  
David Charles Wort (Treasurer)  
Peter James Anning  
Malcolm Brook  
Janita Sylvia Dedicoat  
Brian Dower [Resigned 23 May 2022]  
Keith Kerr  
Judith Elizabeth Roberts [Resigned 6 September 2021]  
Edward James Tinsley  
Mina Soi-Westby [Appointed 6 September 2021]

**Secretary:** Peter James Anning

**Office Address:** 24 Church Drive,  
East Keswick  
Yorkshire,  
LS17 9EP

**Independent Examiner:** Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty  
Swansea  
SA2 9JR

**Bankers:** HSBC Plc

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees**

The trustees present their report and the Financial Statements for the period ended 31 December 2022.

#### **Structure, Governance and Management**

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30<sup>th</sup> July 1948 and a new constitution dated 22<sup>nd</sup> August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate.

#### **Objectives and activities**

The trustees state that the objects of this CIO are physical and mental training and recreation, social and moral intellectual development through the medium of reading and recreation rooms, library lectures, classes recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of East Keswick, West Yorkshire.

Having had regard to the public benefit guidance issued by the Charity Commission, the trustees consider that this activity is for the public benefit.

#### **Trustees**

The trustees who served during the year are set out on page 2 of these Financial Statements.

#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated letting income has been improved with the further loosening of Covid 19 regulations, to £61,054 (2021: 36,217), including a receipt of Government grants £2,667 (2021: £11,096) and partial (2021: partial) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £6,188 (2021: £5,565) in the year.

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees** (continued)

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer their thanks.

### **Financial Review**

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### **Statement of Trustees' Responsibilities**

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2022. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman

Peter Guildford

Date 17 April 2023

## **EAST KESWICK VILLAGE HALL**

### **Independent Examiner's Report to the Trustees**

I report on the financial statements of the Trust for the period ended 31 December 2022, which are set out on pages 4 to 13.

#### **Respective Responsibilities of the trustees and the examiner**

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") and the Statement of Recommended Practice (SORP) 2005.

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.

#### **Basis of opinion**

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 the 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**

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.

Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty, Swansea  
SA2 9JR.

Date: 17 April 2023

**EAST KESWICK VILLAGE HALL****Statement of Financial Activities  
For the Year Ended 31 December 2022**

		<b>2022</b>	<b>2022</b>	<b>Period ended</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>2021</b>	<b>£</b>
				<b>£</b>	<b>£</b>
<b>Incoming Resources:</b>					
Investment income	1	284		3	
Grants and other benefits	2	2,667		11,096	
Income from events	3	<u>61,054</u>		<u>36,217</u>	
			64,005		47,316
<b>Resources Used:</b>					
Donations to 3rd Parties	4	(2,803)		(2,803)	
Expenditure relating to events	5	(13,607)		(10,504)	
Management and administration costs	6	<u>(45,087)</u>		<u>(34,768)</u>	
			(61,497)		(48,075)
Net resources received/(expended) in year			2,508		(759)
Funds brought forward	14		<u>247,145</u>		<u>247,904</u>
<b>Funds Carried Forward</b>	<b>14</b>		<u>249,653</u>		<u>247,145</u>

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Balance Sheet**  
**As at 31 December 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed Assets</b>					
Buildings	9	182,929		196,683	
Plant & equipment	9	<u>14,541</u>		<u>8,564</u>	
			197,470		205,247
Investments	10		29,372		29,088
<b>Current assets</b>					
Debtors due within 1 year	11	9,830		6,738	
Cash at bank and in hand	12	<u>29,375</u>		<u>25,512</u>	
			39,205		32,250
<b>Current liabilities</b>					
Creditors due within 1 year	13	<u>(16,394)</u>		<u>(19,440)</u>	
<b>Net current assets</b>			<u>22,811</u>		<u>12,810</u>
<b>Net assets</b>			<u>249,653</u>		<u>247,145</u>
<b>Represented by</b>					
Funds	14		<u>249,653</u>		<u>247,145</u>

(Chairman)

Date: 17 April 2023

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements**

**For the Year Ended 31 December 2022**

**1. Principal Accounting Policies**

**1.1 Accounting Convention**

The Financial Statements 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 the accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2020, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Investments Income**

Investment income is recorded when received.

**1.3 Grants**

During the current financial period, the Village Hall committee were able to claim grants under the special provisions relating to COVID19.

**1.4 Resources Expended**

Other expenditure is recorded on an accruals basis.

**1.5 Investments**

investments are shown at market value at the Balance Sheet date.

**2. Taxation**

As a registered charity, the Village Hall is exempt from taxation on its income and gains where they are applied for charitable purposes.

**3. Investment Income**

	<b>2022</b>	<b>2021</b>
	£	£
COIF Interest	<u>284</u>	<u>3</u>

**4. Grants and other benefits**

	<b>2022</b>	<b>2021</b>
	£	£
Covid Grants	<u>2,667</u>	<u>11,096</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**5. Income from events**

	2022	2021
	£	£
Village Draw profits	2,030	590
Village Hall fundraising events	(49)	234
Lettings	54,664	33,464
Commissions	3,273	1,529
Cancellation fees	840	400
	<u>61,054</u>	<u>36,217</u>

**6. Donations to 3<sup>rd</sup> Parties**

	2022	2021
	£	£
Charitable donations (inc. R.A.Y)	42	42
Donations to Parish Council	2,761	2,761
	<u>2,803</u>	<u>2,803</u>

**7. Expenditure relating to events**

	2022	2021
	£	£
Events manager	5,040	3,990
Caretaking and cleaning	6,941	4,356
Music licences	1,424	1,978
Alcohol licence	202	180
	<u>13,607</u>	<u>10,504</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**8. Management and Administration Costs**

	2022	Restated 2021
	£	£
Rates and insurance	3,145	2,367
Hall administration	6,739	1,293
Marketing	75	-
Utilities	5,281	4,092
Telecom	897	540
Repairs and maintenance	6,188	5,565
Waste removal and gardening	1,742	1,472
Bookkeeping	2,649	2,480
Depreciation of fixed assets	17,423	16,459
Preparation of accounts & independent examination	830	481
Bank charges and interest	118	19
	<u>45,087</u>	<u>34,768</u>

**9. Fixed Assets**

	Land & Buildings £	Plant & equipment £	Total £
<b>Cost or valuation</b>			
At 31 December 2020	343,852	20,784	364,636
Additions in the period	-	1,310	1,310
	<u>343,852</u>	<u>22,094</u>	<u>365,946</u>
At 31 December 2021	343,852	22,094	365,946
	<u>343,852</u>	<u>22,094</u>	<u>365,946</u>
At 1 January 2022	343,852	22,094	365,946
Additions in the period	-	9,646	9,646
	<u>343,852</u>	<u>31,740</u>	<u>375,592</u>
At 31 December 2022	343,852	31,740	375,592

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**9. Fixed Assets (continued)**

	Land & Buildings £	Plant & equipment £	Total £
<b>Depreciation</b>			
At 31 December 2020	133,415	10,825	144,240
Charge in the period	<u>13,754</u>	<u>2,705</u>	<u>16,459</u>
At 31 December 2021	<u>147,169</u>	<u>13,530</u>	<u>160,699</u>
At 1 January 2022	147,169	13,530	160,699
Charge in the period	<u>13,754</u>	<u>3,669</u>	<u>17,423</u>
At 31 December 2022	<u>160,923</u>	<u>17,199</u>	<u>178,122</u>
<b>Net book value at 31 December 2022</b>	<u>182,929</u>	<u>14,541</u>	<u>197,470</u>
Net book value at 31 December 2021	<u>196,683</u>	<u>8,564</u>	<u>205,247</u>

In 2018 Charity No: 523590 received advice that, whilst taking cognisance of comparative community facilities, the market value should be significantly discounted to £250,000 to reflect the impact of the “restrictive covenant”. This value was used as the basis of transferring the assets to the newly created charitable trust Reg No 1185608 3rd Oct 2021. The Trustees consider that, as the net book value at that date was £242,831 no revaluation of the Village Hall was required but the Trustees should continue to depreciate it at 4% per annum.

**10. Investments**

	2022 £	2021 £
COIF Charities Deposit Fund	<u>29,372</u>	<u>29,088</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****11. Debtors: amounts falling due within one year**

	2022 £	2021 £
Trade debtors	9,282	6,109
Prepayments	548	629
	<u>9,830</u>	<u>6,738</u>

**12. Cash at bank and in hand**

	2022 £	2021 £
Current account	29,363	25,487
Petty cash	12	25
	<u>29,375</u>	<u>25,512</u>

**13. Current Liabilities: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	2,050	2,463
Event deposits	5,700	9,500
Advance bookings for events	6,003	4,196
Accruals	2,641	3,281
	<u>16,394</u>	<u>19,440</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****14. Funds Statement**

	Unrestricted £	Restricted £	Total £
At 1 January 2021	201,508	46,396	247,904
Loss in year	(759)	-	(759)
	<hr/>		
At 31 December 2021	200,749	46,396	247,145
	<hr/> <hr/>		
At 1 January 2022	200,749	46,396	247,145
Profit in year	2,508	-	2,508
	<hr/>		
At 31 December 2022	203,257	46,396	249,653
	<hr/> <hr/>		

**EAST KESWICK VILLAGE HALL**  
Registered Charity Number 1185608 (formerly 523590)  
**CE019056**

**Financial Statements**  
**For the Year ended 31 December 2022**

# **EAST KESWICK VILLAGE HALL**

## **List of Contents**

Page	Title
1	List of Contents
2	Legal and Administrative Information
3	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

## **EAST KESWICK VILLAGE HALL**

### **Legal and Administrative Information**

**Trustees:** Peter Guildford (Chairman)  
David Charles Wort (Treasurer)  
Peter James Anning  
Malcolm Brook  
Janita Sylvia Dedicoat  
Brian Dower [Resigned 23 May 2022]  
Keith Kerr  
Judith Elizabeth Roberts [Resigned 6 September 2021]  
Edward James Tinsley  
Mina Soi-Westby [Appointed 6 September 2021]

**Secretary:** Peter James Anning

**Office Address:** 24 Church Drive,  
East Keswick  
Yorkshire,  
LS17 9EP

**Independent Examiner:** Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty  
Swansea  
SA2 9JR

**Bankers:** HSBC Plc

## **EAST KESWICK VILLAGE HALL**

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The trustees present their report and the Financial Statements for the period ended 31 December 2022.

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#### **Objectives and activities**

The trustees state that the objects of this CIO are physical and mental training and recreation, social and moral intellectual development through the medium of reading and recreation rooms, library lectures, classes recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of East Keswick, West Yorkshire.

Having had regard to the public benefit guidance issued by the Charity Commission, the trustees consider that this activity is for the public benefit.

#### **Trustees**

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#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated letting income has been improved with the further loosening of Covid 19 regulations, to £61,054 (2021: 36,217), including a receipt of Government grants £2,667 (2021: £11,096) and partial (2021: partial) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £6,188 (2021: £5,565) in the year.

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees** (continued)

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer their thanks.

### **Financial Review**

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### **Statement of Trustees' Responsibilities**

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2022. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman

Peter Guildford

Date 17 April 2023

## **EAST KESWICK VILLAGE HALL**

### **Independent Examiner's Report to the Trustees**

I report on the financial statements of the Trust for the period ended 31 December 2022, which are set out on pages 4 to 13.

#### **Respective Responsibilities of the trustees and the examiner**

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") and the Statement of Recommended Practice (SORP) 2005.

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.

#### **Basis of opinion**

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 the 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**

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.

Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty, Swansea  
SA2 9JR.

Date: 17 April 2023

**EAST KESWICK VILLAGE HALL****Statement of Financial Activities  
For the Year Ended 31 December 2022**

		2022	2022	Period ended	
	Notes	£	£	2021	
				£	£
<b>Incoming Resources:</b>					
Investment income	1	284		3	
Grants and other benefits	2	2,667		11,096	
Income from events	3	<u>61,054</u>		<u>36,217</u>	
			64,005		47,316
<b>Resources Used:</b>					
Donations to 3rd Parties	4	(2,803)		(2,803)	
Expenditure relating to events	5	(13,607)		(10,504)	
Management and administration costs	6	<u>(45,087)</u>		<u>(34,768)</u>	
			(61,497)		(48,075)
Net resources received/(expended) in year			2,508		(759)
Funds brought forward	14		<u>247,145</u>		<u>247,904</u>
<b>Funds Carried Forward</b>	<b>14</b>		<u>249,653</u>		<u>247,145</u>

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Balance Sheet**  
**As at 31 December 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed Assets</b>					
Buildings	9	182,929		196,683	
Plant & equipment	9	<u>14,541</u>		<u>8,564</u>	
			197,470		205,247
Investments	10		29,372		29,088
<b>Current assets</b>					
Debtors due within 1 year	11	9,830		6,738	
Cash at bank and in hand	12	<u>29,375</u>		<u>25,512</u>	
			39,205		32,250
<b>Current liabilities</b>					
Creditors due within 1 year	13	<u>(16,394)</u>		<u>(19,440)</u>	
<b>Net current assets</b>			<u>22,811</u>		<u>12,810</u>
<b>Net assets</b>			<u>249,653</u>		<u>247,145</u>
<b>Represented by</b>					
Funds	14		<u>249,653</u>		<u>247,145</u>

(Chairman)

Date: 17 April 2023

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements**

**For the Year Ended 31 December 2022**

**1. Principal Accounting Policies**

**1.1 Accounting Convention**

The Financial Statements 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 the accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2020, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Investments Income**

Investment income is recorded when received.

**1.3 Grants**

During the current financial period, the Village Hall committee were able to claim grants under the special provisions relating to COVID19.

**1.4 Resources Expended**

Other expenditure is recorded on an accruals basis.

**1.5 Investments**

investments are shown at market value at the Balance Sheet date.

**2. Taxation**

As a registered charity, the Village Hall is exempt from taxation on its income and gains where they are applied for charitable purposes.

**3. Investment Income**

	<b>2022</b>	<b>2021</b>
	£	£
COIF Interest	<u>284</u>	<u>3</u>

**4. Grants and other benefits**

	<b>2022</b>	<b>2021</b>
	£	£
Covid Grants	<u>2,667</u>	<u>11,096</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**5. Income from events**

	2022	2021
	£	£
Village Draw profits	2,030	590
Village Hall fundraising events	(49)	234
Lettings	54,664	33,464
Commissions	3,273	1,529
Cancellation fees	840	400
	<u>61,054</u>	<u>36,217</u>

**6. Donations to 3<sup>rd</sup> Parties**

	2022	2021
	£	£
Charitable donations (inc. R.A.Y)	42	42
Donations to Parish Council	2,761	2,761
	<u>2,803</u>	<u>2,803</u>

**7. Expenditure relating to events**

	2022	2021
	£	£
Events manager	5,040	3,990
Caretaking and cleaning	6,941	4,356
Music licences	1,424	1,978
Alcohol licence	202	180
	<u>13,607</u>	<u>10,504</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**8. Management and Administration Costs**

	2022	Restated 2021
	£	£
Rates and insurance	3,145	2,367
Hall administration	6,739	1,293
Marketing	75	-
Utilities	5,281	4,092
Telecom	897	540
Repairs and maintenance	6,188	5,565
Waste removal and gardening	1,742	1,472
Bookkeeping	2,649	2,480
Depreciation of fixed assets	17,423	16,459
Preparation of accounts & independent examination	830	481
Bank charges and interest	118	19
	<u>45,087</u>	<u>34,768</u>

**9. Fixed Assets**

	Land & Buildings £	Plant & equipment £	Total £
<b>Cost or valuation</b>			
At 31 December 2020	343,852	20,784	364,636
Additions in the period	-	1,310	1,310
	<u>343,852</u>	<u>22,094</u>	<u>365,946</u>
At 31 December 2021	343,852	22,094	365,946
	<u>343,852</u>	<u>22,094</u>	<u>365,946</u>
At 1 January 2022	343,852	22,094	365,946
Additions in the period	-	9,646	9,646
	<u>343,852</u>	<u>31,740</u>	<u>375,592</u>
At 31 December 2022	343,852	31,740	375,592

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**9. Fixed Assets (continued)**

	Land & Buildings £	Plant & equipment £	Total £
<b>Depreciation</b>			
At 31 December 2020	133,415	10,825	144,240
Charge in the period	<u>13,754</u>	<u>2,705</u>	<u>16,459</u>
At 31 December 2021	<u>147,169</u>	<u>13,530</u>	<u>160,699</u>
At 1 January 2022	147,169	13,530	160,699
Charge in the period	<u>13,754</u>	<u>3,669</u>	<u>17,423</u>
At 31 December 2022	<u>160,923</u>	<u>17,199</u>	<u>178,122</u>
<b>Net book value at 31 December 2022</b>	<u>182,929</u>	<u>14,541</u>	<u>197,470</u>
Net book value at 31 December 2021	<u>196,683</u>	<u>8,564</u>	<u>205,247</u>

In 2018 Charity No: 523590 received advice that, whilst taking cognisance of comparative community facilities, the market value should be significantly discounted to £250,000 to reflect the impact of the “restrictive covenant”. This value was used as the basis of transferring the assets to the newly created charitable trust Reg No 1185608 3rd Oct 2021. The Trustees consider that, as the net book value at that date was £242,831 no revaluation of the Village Hall was required but the Trustees should continue to depreciate it at 4% per annum.

**10. Investments**

	2022 £	2021 £
COIF Charities Deposit Fund	<u>29,372</u>	<u>29,088</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****11. Debtors: amounts falling due within one year**

	2022 £	2021 £
Trade debtors	9,282	6,109
Prepayments	548	629
	<u>9,830</u>	<u>6,738</u>

**12. Cash at bank and in hand**

	2022 £	2021 £
Current account	29,363	25,487
Petty cash	12	25
	<u>29,375</u>	<u>25,512</u>

**13. Current Liabilities: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	2,050	2,463
Event deposits	5,700	9,500
Advance bookings for events	6,003	4,196
Accruals	2,641	3,281
	<u>16,394</u>	<u>19,440</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements** (continued)**14. Funds Statement**

	Unrestricted £	Restricted £	Total £
At 1 January 2021	201,508	46,396	247,904
Loss in year	(759)	-	(759)
	<hr/>		
At 31 December 2021	200,749	46,396	247,145
	<hr/> <hr/>		
At 1 January 2022	200,749	46,396	247,145
Profit in year	2,508	-	2,508
	<hr/>		
At 31 December 2022	203,257	46,396	249,653
	<hr/> <hr/>		

**EAST KESWICK VILLAGE HALL**

England & Wales - Charity number 1185608

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# Accounts

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**EAST KESWICK VILLAGE HALL**  
Registered Charity Number 1185608 (formerly 523590)  
**CE019056**

**Financial Statements**  
**For the Year ended 31 December 2021**

# EAST KESWICK VILLAGE HALL

## List of Contents

Page	Title
1	List of Contents
2	Legal and Administrative Information
3	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

## **EAST KESWICK VILLAGE HALL**

### **Legal and Administrative Information**

<b>Trustees:</b>	Peter Guildford (Chairman) David Charles Wort (Treasurer) Peter James Anning Malcolm Brook Janita Sylvia Dedicoat Brian Dower Keith Kerr Judith Elizabeth Roberts Edward James Tinsley
<b>Secretary:</b>	Peter James Anning
<b>Office Address:</b>	24 Church Drive, East Keswick Yorkshire, LS17 9EP
<b>Independent Examiner:</b>	Mrs K M Ashton, MBA, BA, FCCA, KMA Business & Management Services, Certified Accountants, 22 Beaconsfield Way, Sketty Swansea SA2 9JR
<b>Bankers:</b>	HSBC Plc

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees**

The trustees present their report and the Financial Statements for the period ended 31 December 2021.

#### **Structure, Governance and Management**

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30<sup>th</sup> July 1948 and a new constitution dated 22<sup>nd</sup> August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate.

#### **Objectives and activities**

The trustees state that the objects of this CIO are physical and mental training and recreation, social and moral intellectual development through the medium of reading and recreation rooms, library lectures, classes recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of East Keswick, West Yorkshire.

Having had regard to the public benefit guidance issued by the Charity Commission, the trustees consider that this activity is for the public benefit.

#### **Trustees**

The trustees who served during the year are set out on page 2 of these Financial Statements.

#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated letting income has been improved with the loosening of Covid 19 regulations, to £36,217 (2020: restated 22,928), including a receipt of Government grants £11,096 (2020: £18,736) and partial (2020: full) rates relief.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. Repairs and refurbishments cost were £5,565 (2020: £6,105) in the year.

## EAST KESWICK VILLAGE HALL

### Report of the Trustees (continued)

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer their thanks.

### Financial Review

Historically, the accounts are prepared on accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended.

### Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the period 31<sup>st</sup> December 2021. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.

Chairman



Peter Guildford

Date 01 June 2022

## **EAST KESWICK VILLAGE HALL**

### **Independent Examiner's Report to the Trustees**

I report on the financial statements of the Trust for the period ended 31 December 2021, which are set out on pages 4 to 13.

#### **Respective Responsibilities of the trustees and the examiner**

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") and the Statement of Recommended Practice (SORP) 2005.

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.

#### **Basis of opinion**

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 the 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**

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.

Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty, Swansea  
SA2 9JR.

Date: 05 June 2022

**EAST KESWICK VILLAGE HALL****Statement of Financial Activities  
For the Year Ended 31 December 2021**

			Period ended	
	2021	2021	2020	2020
Notes	£	£	Restated	Restated
			£	£
<b>Incoming Resources:</b>				
Investment income	3		140	
Grants and other benefits	11,096		18,736	
Income from events	36,217		22,928	
		47,316		41,804
<b>Resources Used:</b>				
Donations to 3rd Parties	(2,803)		(4,176)	
Expenditure relating to events	(10,504)		(10,036)	
Management and administration costs	(34,768)		(38,752)	
		(48,075)		(52,964)
Net resources expended in year		(759)		(11,160)
Funds brought forward/ (transferred from Charity No: 523590)		247,904		259,064
<b>Funds Carried Forward</b>		<b>247,145</b>		<b>247,904</b>

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Balance Sheet**  
**As at 31 December 2021**

	Notes	2021 £	2021 £	2020 £	2020 £
<b>Fixed Assets</b>					
Buildings		196,683		210,437	
Plant & equipment		<u>8,564</u>		<u>9,959</u>	
			205,247		220,396
Investments			29,088		29,085
Debtors due within 1 year		6,738		6,807	
Cash at bank and in hand		<u>25,512</u>		<u>13,128</u>	
		32,250		19,935	
Creditors due within 1 year		<u>(19,440)</u>		<u>(21,512)</u>	
			<u>12,810</u>		<u>(1,577)</u>
Net current assets			<u>247,145</u>		<u>247,904</u>
<b>Represented by</b>					
Funds			<u>247,145</u>		<u>247,904</u>

(Chairman)

Date: 01 June 2022

The notes on pages 8 and 13 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements**

**For the Year Ended 31 December 2021**

**1. Principal Accounting Policies**

**1.1 Accounting Convention**

The Financial Statements 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 the accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2020, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**1.2 Investments Income**

Investment income is recorded when received.

**1.3 Grants**

During the current financial period, the Village Hall committee were able to claim grants under the special provisions relating to COIVD19.

**1.4 Resources Expended**

Other expenditure is recorded on an accruals basis.

**1.5 Investments**

investments are shown at market value at the Balance Sheet date.

**2. Taxation**

As a registered charity, the Village Hall is exempt from taxation on its income and gains where they are applied for charitable purposes.

**3. Investment Income**

	<b>2021</b>	<b>2020</b>
	£	£
COIF Interest	3	140
	<u>3</u>	<u>140</u>

**4. Grants and other benefits**

	<b>2021</b>	<b>2020</b>
	£	£
Covid Grants	11,096	18,736
	<u>11,096</u>	<u>18,736</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**5. Income from events**

	2021	Restated 2020
	£	£
Village Draw profits	590	2,084
Village Hall fundraising events	234	2,188
Lettings	33,464	18,356
Commissions	1,529	-
Cancellation fees	400	300
	<u>36,217</u>	<u>22,928</u>

**6. Donations to 3<sup>rd</sup> Parties**

	2021	2020
	£	£
Charitable donations (inc. R.A.Y)	42	35
Donations to Parish Council	2,761	4,141
	<u>2,803</u>	<u>4,176</u>

**7. Expenditure relating to events**

	2021	2020
	£	£
Events manager	3,990	4,770
Caretaking and cleaning	4,356	3,203
Music licences	1,978	1,929
Alcohol licence	180	134
	<u>10,504</u>	<u>10,036</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**8. Management and Administration Costs**

	2021	Restated 2020
	£	£
Rates and insurance	2,367	3,010
Hall administration	1,293	1,600
Utilities and telecom	4,632	5,348
Repairs and maintenance	5,565	6,105
Waste removal and gardening	1,472	1,467
Bookkeeping	2,480	3,075
Deprecation of fixed assets	16,459	16,328
Preparation of accounts & independent examination	481	480
Review of historical accounts and conversion from Receipts & Payments to Accruals basis	-	374
Bank charges and interest	19	-
General expenses net of write-offs	-	335
	<u>34,768</u>	<u>41,752</u>

**9. Fixed Assets**

	Land & Buildings £	Plant & equipment £	Total £
<b>Cost or valuation</b>			
Transferred from Charity No: 523590	335,642	20,784	356,426
Additions in the period	<u>8,210</u>	<u>-</u>	<u>8,210</u>
At 31 December 2020	<u>343,852</u>	<u>20,784</u>	<u>364,636</u>
At 1 January 2021	343,852	20,784	364,636
Additions in the period	<u>-</u>	<u>1,310</u>	<u>1,310</u>
At 31 December 2021	<u>343,852</u>	<u>22,094</u>	<u>365,946</u>

**EAST KESWICK VILLAGE HALL**  
**Notes to the Financial Statements (continued)**

**9. Fixed Assets (continued)**

	Land & Buildings £	Plant & equipment £	Total £
<b>Depreciation</b>			
Transferred from Charity No: 523590	119,661	8,251	127,912
Additions in the period	13,754	2,574	16,328
At 31 December 2020	133,415	10,825	144,240
At 1 January 2021	133,415	10,825	144,240
Additions in the period	13,754	2,705	16,459
At 31 December 2021	147,169	13,530	160,699
<b>Net book value at 31 December 2021</b>	196,683	8,564	205,247
Net book value transferred from Charity No: 523590	210,437	9,959	220,396

In 2018 Charity No: 523590 received advice that, whilst taking cognisance of comparative community facilities, the market value should be significantly discounted to £250,000 to reflect the impact of the “restrictive covenant”. This value was used as the basis of transferring the assets to the newly created charitable trust Reg No 1185608 3rd Oct 2020. The Trustees consider that, as the net book value at that date was £242,831 no revaluation of the Village Hall was required but the Trustees should continue to depreciate it at 4% per annum.

**10. Investments**

	2021 £	2020 £
COIF Charities Deposit Fund	29,088	29,085

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****11. Debtors: amounts falling due within one year**

	2021 £	2020 £
Trade debtors	6,109	-
Prepayments	629	806
Government grants	-	6,001
	<u>6,738</u>	<u>6,807</u>

**12. Cash at bank and in hand**

	2021 £	2020 £
Current account	25,487	13,068
Petty cash	25	60
	<u>25,512</u>	<u>13,128</u>

**13. Current Liabilities: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	2,463	2,619
Event deposits	9,500	11,925
Advance bookings for events	4,196	-
Accruals	3,281	6,968
	<u>19,440</u>	<u>21,512</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****14. Funds Statement**

	Unrestricted £	Restricted £	Total £
Transferred from Charity No: 523590	212,668	46,396	259,064
Loss in year	(11,160)	-	(11,160)
At 31 December 2020	<u>201,508</u>	<u>46,396</u>	<u>247,904</u>
At 1 January 2021	201,508	46,396	247,904
Loss in year	(759)	-	(759)
At 31 December 2021	<u>200,749</u>	<u>49,396</u>	<u>247,145</u>

**EAST KESWICK VILLAGE HALL**

England & Wales - Charity number 1185608

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# Accounts

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**EAST KESWICK VILLAGE HALL**

Registered Charity Number 1185608 (formerly 523590)

**Financial Statements  
For the Year ended 31 December 2020**

# **EAST KESWICK VILLAGE HALL**

## **List of Contents**

<b>Page</b>	<b>Title</b>
1	List of Contents
2	Legal and Administrative Information
3	Report of the Trustees
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8	Notes to the Financial Statements

## **EAST KESWICK VILLAGE HALL**

### **Legal and Administrative Information**

<b>Trustees:</b>	Peter Guildford (Chairman) David Charles Wort (Treasurer) Peter James Anning Malcolm Brook Janita Sylvia Dedicoat Brian Dower Keith Kerr Judith Elizabeth Roberts Edward James Tinsley
<b>Secretary:</b>	Peter James Anning
<b>Office Address:</b>	24 Church Drive, East Keswick Yorkshire, LS17 9EP
<b>Independent Examiner:</b>	Mrs K M Ashton, MBA, BA, FCCA, KMA Business & Management Services, Certified Accountants, 22 Beaconsfield Way, Sketty Swansea SA2 9JR
<b>Bankers:</b>	HSBC Plc

## **EAST KESWICK VILLAGE HALL**

### **Report of the Trustees**

The trustees present their report and the Financial Statements for the year ended 31 December 2020.

#### **Structure, Governance and Management**

East Keswick Village Hall is a registered charity (no 1185608). The governing document is a conveyance dated 30<sup>th</sup> July 1948 and a new constitution dated 22<sup>nd</sup> August 2019.

The administration of the Trust is in the hands of the trustees who may regulate the conduct of their affairs in such manner as they may think fit. When a vacancy arises, a replacement trustee is appointed by the continuing trustees if they consider that there is a suitable candidate.

#### **Objectives and activities**

The trustees state that the objects of this CIO are physical and mental training and recreation, social and moral intellectual development through the medium of reading and recreation rooms, library lectures, classes recreations and entertainments or otherwise as may be found expedient for the benefit of the inhabitants of the Parish of East Keswick, West Yorkshire.

Having had regard to the public benefit guidance issued by the Charity Commission, the trustees consider that this activity is for the public benefit.

#### **Trustees**

The trustees who served during the year are set out on page 2 of these Financial Statements.

#### **Achievements and Performance**

The Hall continues to be a key amenity for East Keswick, used by many residents and others from outside the Village. It plays an important role in being one of the few places in the Village where people of all ages can meet, enjoy themselves and indulge their interests and pastimes.

The use of the Hall and the associated letting income has been significantly reduced by the Covid 19 regulations, to £25,928, offset by receipt of some Government grants (£18,736) and full rates relief. Despite the difficult economic circumstances, the trustees have reduced the operating costs, and most event bookings for 2020 were rearranged for 2021/2, thereby retaining deposits for planned events, and ensuring future income.

The Trustees are intent on ensuring that the Hall's facilities are well maintained and, wherever possible, improved, subject always to the financial constraints within which they have to operate.

Ensuring that only essential works were carried out in the period has helped reduce our cash outflow. This has been important when repairs and refurbishments cost £6,105 this year.

## EAST KESWICK VILLAGE HALL

### Report of the Trustees (continued)

East Keswick has a village hall amongst the best in Yorkshire. Our challenge is to encourage residents of all ages and village groups to continue to use it as much as possible, and to ensure the Charity is based upon a sound financial platform through which the Hall can be well maintained and improved over time.

As always, the smooth running of the Hall depends on the efforts of a small number of people who have given their time very generously, and to whom the Trustees offer their thanks.

### Financial Review

Historically, the accounts have been prepared on a receipts and payments, i.e. actual cash transactions in the year but ignoring bonds paid for future events. In a year where events have either been cancelled or postponed owing to COVID19, it became evident that we were getting a distorted view of our activities.

With the help of our Independent Examiner, we have converted the accounts to an accruals basis. This means that income and expenditure reflects when the actual events take place, rather than just when monies are received or expended. The historical effect of this conversion has been taken account of by restating the previous period's accounts.

### Statement of Trustees' Responsibilities

The trustees are required by law to prepare financial statements that give a true and fair view of the state of affairs of the Trust at the end of each financial year and of the net movement in the funds of the Trust during that period.

The trustees confirm that appropriate accounting policies have been used and applied consistently and that reasonable and prudent judgements have been made in the preparation of the Financial Statements for the year ended 31<sup>st</sup> December 2020. The trustees also confirm that the Financial Statements have been prepared on a going concern basis and that applicable accounting standards have been followed.

The trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Trust and for taking reasonable steps to prevent and detect fraud and other irregularities.



Chairman

Peter Guildford

Date 20 July 2021

## EAST KESWICK VILLAGE HALL

### Independent Examiner's Report to the Trustees

I report on the financial statements of the Trust for the year ended 31 December 2020, which are set out on pages 4 to 12.

#### **Respective Responsibilities of the trustees and the examiner**

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") and the Statement of Recommended Practice (SORP) 2005.

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.

#### **Basis of opinion**

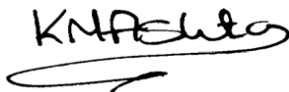
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the 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**

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.



Mrs K M Ashton, MBA, BA, FCCA,  
KMA Business & Management Services,  
Certified Accountants,  
22 Beaconsfield Way,  
Sketty, Swansea  
SA2 9JR.

Date: 27 July 2021


**EAST KESWICK VILLAGE HALL****Statement of Financial Activities  
For the Period Ended 31 December 2020**

	<b>Notes</b>	<b>2020</b> £	<b>2020</b> £
<b>Incoming Resources:</b>			
Investment income		140	
Grants and other benefits		18,736	
Income from events		<u>25,928</u>	
			44,804
<b>Resources Used:</b>			
Donations to 3rd Parties		(4,176)	
Expenditure relating to events		(10,036)	
Management and administration costs		<u>(41,752)</u>	
			(55,964)
Net resources expended in year			<u>(11,160)</u>
Funds transferred from Charity No: 523590			<u>264,064</u>
<b>Funds Carried Forward</b>			<b><u>247,903</u></b>

The notes on pages 8 and 12 form part of these Financial Statements.

**EAST KESWICK VILLAGE HALL****Balance Sheet  
As at 31 December 2020**

	Notes	2020 £	2020 £
<b>Fixed Assets</b>			
Buildings		210,437	
Plant & equipment		<u>9,959</u>	
			220,396
Investments			29,085
Debtors due within 1 year		6,807	
Cash at bank and in hand		<u>13,128</u>	
		19,935	
Creditors due within 1 year		<u>(21,512)</u>	
			<u>(1,577)</u>
Net current assets			<u><u>247,904</u></u>
<b>Represented by</b>			
Funds			<u><u>247,904</u></u>



(Chairman)

Date: 20 July 2021

The notes on pages 8 and 12 form part of these Financial Statements.

# EAST KESWICK VILLAGE HALL

## Notes to the Financial Statements

**For the Year Ended 5 April 2020**

### 1. Principal Accounting Policies

#### 1.1 Accounting Convention

The Financial Statements 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 the accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2020, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### 1.2 Investments Income

Investment income is recorded when received.

#### 1.3 Grants

During the current financial period, the Village Hall committee were able to claim grants under the special provisions relating to COIVD19.

#### 1.4 Resources Expended

Other expenditure is recorded on an accruals basis.

#### 1.5 Investments

investments are shown at market value at the Balance Sheet date.

### 2. Taxation

As a registered charity, the Village Hall is exempt from taxation on its income and gains where they are applied for charitable purposes.

### 3. Investment Income

	<b>2020</b> £
COIF Interest	140
	140

### 4. Grants and other benefits

	<b>2020</b> £
Covid Grants	18,736
	18,736

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****5. Income from events**

	2020 £
Village Draw profits	2,084
Village Hall fundraising events	2,188
Lettings	21,356
Cancellation fees	300
	<u>25,928</u>

**6. Donations to 3<sup>rd</sup> Parties**

	2020 £
Charitable donations (inc. R.A.Y)	35
Donations to Parish Council	4,141
	<u>4,176</u>

**7. Expenditure relating to events**

	2020 £
Events manager	4,770
Caretaking and cleaning	3,203
Music licences	1,929
Alcohol licence	134
	<u>10,036</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****8. Management and Administration Costs**

	2020 £
Rates and insurance	3,010
Hall administration	4,600
Utilities and telecom	5,348
Repairs and maintenance	6,105
Waste removal and gardening	1,467
Bookkeeping	3,075
Deprecation of fixed assets	16,328
Preparation of accounts & independent examination	480
Review of historical accounts and conversion from Receipts & Payments to Accruals basis	374
General expenses net of write-offs	335
	<hr/>
	41,752
	<hr/>

**9. Fixed Assets**

	Land & Buildings £	Plant & equipment £	Total £
<b>Cost or valuation</b>			
Transferred from Charity No: 523590	335,642	20,784	356,426
Additions in year	8,210	-	8,210
At 31 December 2020	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	343,852	20,784	364,636

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****9. Fixed Assets (continued)**

	Land & Buildings £	Plant & equipment £	Total £
<b>Depreciation</b>			
Transferred from Charity No: 523590	119,661	8,251	127,912
Additions in year	13,754	2,574	16,328
At 31 December 2020	<u>133,415</u>	<u>10,825</u>	<u>144,240</u>
Net book value at 31 December 2020	<u>210,437</u>	<u>9,959</u>	<u>220,396</u>
Net book value transferred from Charity No: 523590	<u>215,981</u>	<u>12,533</u>	<u>228,514</u>

In 2018 Charity No: 523590 received advice that, whilst taking cognisance of comparative community facilities, the market value should be significantly discounted to £250,000 to reflect the impact of the “restrictive covenant”. This value was used as the basis of transferring the assets to the newly created charitable trust Reg No 1185608 3rd Oct 2020. The Trustees consider that, as the net book value at that date was £242,831 no revaluation of the Village Hall was required but the Trustees should continue to be depreciated it at 4% per annum.

**10. Investments**

	2020 £
COIF Charities Deposit Fund	<u>29,085</u>

**11. Debtors: amounts falling due within one year**

	2020 £
Prepayments	806
Government grants	<u>6,001</u>
	<u>6,807</u>

**EAST KESWICK VILLAGE HALL****Notes to the Financial Statements (continued)****12. Cash at bank and in hand**

	2020 £
Current account	13,068
Petty cash	60
	<u>13,128</u>

**13. Current Liabilities: amounts falling due within one year**

	2020 £
Trade Creditors	2,619
Event Deposits	11,925
Accruals	6,968
	<u>21,512</u>

**14. Funds Statement**

	Unrestricted £	Restricted £	Total £
Transferred from Charity No: 523590	212,668	46,396	259,064
Loss in year	(11,160)	-	(11,160)
At 31 December 2020	<u>201,508</u>	<u>46,396</u>	<u>247,904</u>