

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

**Company Number 13082133
Charity Number 1192891**

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

INDEX TO ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31ST DECEMBER 2022

	Page
Company Information	1
Trustees' Report	2-4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7- 11
Independent Examiner's report	12

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

COMPANY INFORMATION

Directors and Trustees

Peter D Johnston	(appointed on incorporation)
Martin D Colville	(appointed on incorporation)
Roger M Davies	(appointed on incorporation)
Helen M Rimmer	(appointed on incorporation)
Stephanie Abell	(appointed 15 th November 2022)
Tom L Dempsey	(appointed 15 th November 2022)
Tom Donnachie	(appointed 15 th November 2022)
Heather R Lutton	(appointed 15 th November 2022)
Peter D Mitchell	(appointed 15 th November 2022)
Alison Ambrose	(resigned January 2022)

Company number 13082133

Charity number 1192891

Date of incorporation 15th December 2020

Registered office Ashton Hall
Kelsall Road
Ashton
Chester
CH3 8BH

Bankers HSBC UK

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The Trustees present their report and the accounts of the charitable company for the year ended 31st December 2022.

Incorporation

The company was incorporated as a company limited by guarantee on 15th December 2020 and became a registered charity on 21 December 2020. The Trustees are also the directors of the charitable company for the purposes of Company Law.

Objectives and Activities

The principal activity of the Charitable company is the provision and maintenance of a village hall for the use of the inhabitants of Ashton, Mouldsworth and Horton Cum Peel without distinction of political, religious or other opinions, including use for meetings, lectures and classes and other forms of recreation and leisure time occupations, with the object of improving the conditions of life for the inhabitants.

Structure, Governance and Management of the Charity

Overall responsibility for the Incorporated Charity is provided by a Board of Trustee-Directors (known as "Trustees"). The Trustees ensure that the charity meets its legal and ethical obligations with respect to finance, health and safety, legal matters and compliance with regulatory bodies. It also has oversight of the strategic development of the Charity. The day to day management of the village hall is also undertaken by the Board of Trustees.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the strategy for the year.

Achievements and performance

The charitable company, which was incorporated in December 2020, commenced to operate on 1st January 2022 following the transfer of the net assets of the Ashton and Mouldsworth Village Hall Association (an unincorporated charity) in accordance with an order obtained from the Charity Commission.

The Trustees are delighted that the hall has returned to be fully operational after the challenges associated with the COVID pandemic in 2020 and 2021. A range of activities are based in the hall including a dance school, two choirs and a range of exercise classes together with occasional hires from members of the village community.

Whilst the Village hall has suffered increased energy costs the impact was less significant in 2022 as a result of a fixed price gas supply contract and hire charges have been retained at existing levels.

New Trustees were appointed in the year and have already made valuable contributions

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Financial Review

Income of £27,698 was received in the year including hall hire income of £9,725 and a donation of £17,973 being the net assets of the predecessor charity (the Ashton and Mouldsworth Village Hall Association; charity number 512909). Total expenditure was £10,050.

A net operating deficit after depreciation of £325 results but after exceptional income a surplus of £17,648 is reported.

The year-end balance sheet is healthy with a bank balance of £21,776

Future plans

The Trustees are reviewing available options for alternative heating systems in order to address the challenge of the significant increase in energy costs. It is currently anticipated that a new heating system and improved insulation will be installed once grant finance has been obtained. Hall hire charges and new income sources will also be reviewed.

Directors and Trustees

The trustees who served during the year are stated below:

Peter D Johnston

Martin Colville

Roger M Davies

Helen Rimmer

Stephanie Abell (appointed 15th November 2022)

Tom L Dempsey (appointed 15th November 2022)

Tom Donnachie (appointed 15th November 2022)

Heather R Lutton (appointed 15th November 2022)

Peter D Mitchell (appointed 15th November 2022)

Alison Ambrose (resigned January 2022)

Auditors

The Company is exempt from audit under the Companies Act 2006 and Charities Act 2011.

The annual report and accounts have been prepared in accordance with the requirements of Statement of Recommended Practice for Charities (Charities SORP) and the Companies Act 2006 as applicable for a small charitable company.

By order of the board



Trustee/Director

Name P. D. JOHNSTON

Date: 13th March 2023

**ASHTON, MOULDSWORTH & HORTON CUM PEEL CHARITABLE COMPANY
LIMITED**

(A company limited by guarantee and a registered charity)

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

Company and charity law requires the trustees to prepare accounts for each financial year. Under that law, the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these accounts the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND
EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st DECEMBER 2022**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021
INCOME				
Donations (Note 2)	17,973	-	17,973	87,500
Income from Charitable Activities (Note 3)	9,725	-	9,725	-
Total Income	<u>27,698</u>	<u>-</u>	<u>27,698</u>	<u>87,500</u>
EXPENDITURE				
Charitable Expenditure (Note 4)	10,050	-	10,050	1,100
Total Expenditure	<u>10,050</u>	<u>-</u>	<u>10,050</u>	<u>1,100</u>
Net Income /(Expenditure)	17,648	-	17,648	86,400
Transfers	-	-	-	-
Surplus for the Period	17,648	-	17,648	86,400
Reconciliation of funds				
Funds brought forward	86,400	0	86,400	0
Funds carried forward	<u>104,048</u>	<u>0</u>	<u>104,048</u>	<u>86,400</u>

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

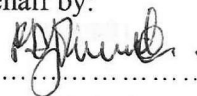
BALANCE SHEET AT 31ST DECEMBER 2022

	NOTE	2022 £	2021 £
Fixed Assets			
Tangible assets	6	77,615	78,615
Current Assets			
Debtors	7	5,445	-
Cash at bank and in hand		21,776	13,725
Total Current Assets		27,221	13,725
Creditors: amounts falling due within one year	8	788	5,940
Net Current Assets		26,433	7,785
Total Net Assets		<u>104,048</u>	<u>86,400</u>
Charitable Funds	11		
Restricted Funds		-	-
Unrestricted Funds		104,048	86,400
Total Funds		<u>104,048</u>	<u>86,400</u>

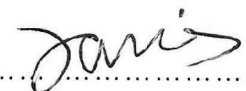
For the financial period-ended 31st December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and no notice has been deposited under section 476 B (2). The company was also entitled to exemption from audit under section 144 (1) of the Charities Act 2011 and no notice has been deposited under section 146 (1). The directors, however, acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Companies Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the year-end and of its surplus/deficit for the financial year in accordance with the requirements of sections 393 and 394 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime.

These accounts were approved by the Trustees on 20th February 2023 and were signed on their behalf by:

.......... Director

Name P. D. JOHNSTON dated 13th March 2023

.......... Director

Name R. M. DAVIES dated 13th March 2023

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Accounting Policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have also been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as applicable to small charities, the Companies Act 2006 and with the Charities Act 2011.

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

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees and in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Designated funds (if any) are unrestricted funds earmarked for particular purposes.

1.3 Income

All sales income, grants and donations are included in the statement of financial activities when the Charitable company is entitled to, is more likely than not to receive the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to categories of income:

- Voluntary income is received by way of grants, donations and gifts.
- Donated facilities are included at the value to the charity where this can be quantified.
- Incoming resources from the use of the village hall and from charitable trading activity are accounted for when earned.
- The village hall was acquired from St John's Church, Ashton Hayes. There is an agreement with the Parish church whereby the church can use the hall free of charge for agreed times each Sunday.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised when there is a legal and constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable accuracy. Expenditure includes any VAT and is reported as part of the expenditure to which it relates.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation or at a valuation.

- The cost of minor additions costing less than £1000 are not capitalised.

Depreciation is provided on a straight line balance basis using the following rates:

- Freehold Land is not depreciated
- Buildings 2%
- No depreciation is charged on additions during a year

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

2 Donations

	UNRESTRICTED FUNDS 2022 £	RESTRICTED FUNDS 2022 £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021
Donation	17,973	-	17,973	70,000
Gift aid received	-	-	-	17,500
<u>TOTAL</u>	<u>17,973</u>	<u>-</u>	<u>17,973</u>	<u>87,500</u>

Donations in 2022 relate to the transfer of the residual net assets of £17,973 following the dissolution of the predecessor charity (Ashton and Mouldsworth Village Hall Association) to the charitable company in the year, in accordance with an order obtained from the Charity Commission.

3 Income from Charitable Activities

	UNRESTRICTED FUNDS 2022 £	RESTRICTED FUNDS 2022 £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021
Hall Hire Income				
Dance School	5,700	-	5,700	-
Choirs	1,910	-	1,910	-
Other Hall hire	2,115	-	2,115	-
Total	<u>9,725</u>	<u>-</u>	<u>9,725</u>	<u>-</u>

4 Charitable Expenditure

	UNRESTRICTED FUNDS 2022 £	RESTRICTED FUNDS 2022 £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021
Gas	2,943	-	2,943	-
Electricity	958	-	958	-
Water	356	-	356	-
Insurance	1,449	-	1,449	-
Cleaning	1,500	-	1,500	-
Grounds maintenance	900	-	900	-
Repairs and renewals	334	-	334	-
IT and telecoms costs	204	-	204	-
Performing rights fees	322	-	322	-
Companies House fee	13	-	13	-
Bank charges	71	-	71	-
Legal & Professional fees	0	-	0	-
Depreciation of building	1,000	-	1,000	1,100
<u>TOTAL</u>	<u>10,050</u>	<u>-</u>	<u>10,050</u>	<u>1,100</u>

All income and expenditure in 2021 was unrestricted.

ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL

CHARITABLE COMPANY LIMITED

(A company limited by guarantee and a registered charity)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2022

5 Taxation

The company is a registered charity and certain tax exemptions apply.

All income, including grants, is expended entirely on the charitable activities of the company and no taxation therefore arises.

6 Tangible Fixed Assets

	Freehold Land £	Freehold Buildings £	Total £
COST			
At 1 st January 2022	28,615	50,000	78,615
And 31 st December 2022			
DEPRECIATION			
At 1 st January 2022	0	0	
Charge for year	0	1,000	1,000
At 31 December 2022	0	1,000	1,000
NET BOOK VALUE			
At 31 st December 2022	<u>28,615</u>	<u>49,000</u>	<u>77,615</u>
At 31 December 2021	<u>28,615</u>	<u>50,000</u>	<u>78,615</u>

In May 2021 the charitable company purchased the Freehold title to the Ashton and Mouldsworth Village Hall for £75,000. Solicitors Fees, disbursements and related transaction costs of £3615 were also capitalised. For accounts purposes and having obtained professional advice the total acquisition cost of £78,615 has been apportioned with Freehold land at £28,615 and Freehold Buildings of £50,000.

7 Debtors

	2022 £	2021
Trade Debtors	5,445	0
Prepayments	0	0
Total	<u>5,445</u>	<u>0</u>

ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

8 Creditors: amounts falling due within one year

	2022	2021
	£	
Trade Creditors	463	0
Due to Ashton and Mouldsworth Village Hall Association	0	5,940
Accruals and deferred income	325	0
Total	<u>788</u>	<u>5,940</u>

9 Trustee Remuneration

No trustee remuneration or expenses were paid during the period

10 Related Party Transactions

There were no related party transactions in 2022.

In 2021 P D Johnston, the chairman of the Trustees, generously gifted an unrestricted donation of 70,000 to the charitable company.

11 Analysis of Charitable Funds

	31 December 2021	Income	Expenditure	Transfers	31 December 2022
	£	£	£	£	£
Restricted Funds	0	0	0	0	0
Unrestricted Funds	86,400	27,698	10,050	0	104,048
Total Funds	<u>86,400</u>	<u>27,698</u>	<u>10,050</u>	<u>0</u>	<u>104,048</u>

Unrestricted funds represent the funds of the charity that have not been designated for particular charitable purposes.

The restricted funds represent the balance of any restricted funds for specific purposes.

All income and expenditure in 2021 and 2022 was unrestricted.

12 Analysis of net assets between funds

	Fixed Assets	Net Current Assets	Net Assets
	£	£	£
2022			
Unrestricted Funds	77,615	26,433	104,048
Restricted Funds	0	0	0
Total	<u>77,615</u>	<u>26,433</u>	<u>104,048</u>

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**
(A company limited by guarantee and a registered charity)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST DECEMBER 2022

13 Limited by guarantee

The company is a private company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute an amount not exceeding £10 towards the assets of the company in the event of the company being wound up.

**ASHTON, MOULDSWORTH & HORTON CUM PEEL VILLAGE HALL
CHARITABLE COMPANY LIMITED**

(A company limited by guarantee and a registered charity)

**Independent examiner's report to the trustees of Ashton, Mouldsworth & Horton Cum Peel
Charitable Company Ltd ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022 which are set out on pages 4 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. the accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed:



Name:

Address:

Date:

DAVID R WILSON ACMA, CGMA
12 WILLOW HAYES
ASHTON HAYES, CHESTER CH3 8BT
10 AUGUST 2023