

BORWICK & PRIEST HUTTON WAR MEMORIAL HALL

England & Wales · Charity number 1197898

Details

Status Registered

Legal form CIO

Registered 2022-02-14

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

Contact

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Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF BORWICK, THE PARISH OF PRIEST HUTTON AND THE SURROUNDING NEIGHBOURHOODS WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR: MEETINGS, LECTURES AND CLASSES, AND OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: We are a Community Hall serving the villages of Borwick and Priest Hutton and a wider catchment in North Lancashire.

Classification

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

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£18,381	£13,654	-	-
2024-04-05	£18,257	£10,658	-	-
2023-04-05	£36,083	£58,778	-	-

Trustees

Name	Role	Appointed
Kenneth Dunn	Chair	2023-04-01
David Roy Smith		2023-04-01
ERIC ROONEY		2023-04-01
KEITH BRADY		2023-04-01
Nigel David Adams		2023-04-01
Richard John Mellor		2025-01-01
Steven Vaughan		2024-02-21

BORWICK & PRIEST HUTTON WAR MEMORIAL HALL

England & Wales - Charity number 1197898

Accounts

Borwick and Priest Hutton War Memorial Hall Charity Number: 1197898

Trustees' Report 2024-2025

The Trustees present their report and the financial statements of the charity for the year ended 5 April 2025.

Trustees

The trustees who served for the year were:

Kenneth Dunn	Chair and Secretary
David Roy Smith	
Eric Rooney	
Keith Brady	Deputy Chair
Christine Heginbotham	
Maureen Thomas	
Nigel David Adams	Treasurer
Steven Vaughan	
Richard Mellor (ex-February 2025)	

Names of other persons who served as trustees in the financial period:

Claire Helme, resigned in September 2024

Chair: Kenneth Dunn

Structure, governance and Management:

Nature of the governing document:	Constitution
How the Charity is constituted:	Charitable Incorporated Organisation
Date of registration:	14 th February 2022 Constitution

Governance:

Method of recruitment and appointment of trustees:

The Trustees are elected annually and are drawn from representative user groups and community members. The Chair of Borwick Parish meeting and the Chair of Priest Hutton Parish meeting are each invited to act as Trustees of the charity.

Policy and procedures adopted for the induction and training of Trustees:

New trustees are inducted into the workings of the Charity, including policies and procedures, in a timely fashion and understand their responsibilities.

Our purpose, aims and activities for the year 2024-2025:

The object of the Charity shall be the provision and maintenance of a village hall for the use of the inhabitants of the Parishes of Borwick and Priest Hutton and the surrounding neighbourhood.

The village hall is the designated community refuge for our district of Lancaster and, in times of need, is required to serve as a hub for emergency services and as a shelter for local residents.

In addition, the Charity administers certain funds held on behalf of community action groups (CAGs) involved with short term projects within the community served. Currently these are:

The Borwick and Priest Hutton Heritage Trail

The Priest Hutton Parish lands project (Whitebeck nature reserve).

As we write, hall bookings overall continue to improve with revenues from hires increasing by some 6% year on year. However, the steady decline in regular use by local clubs and societies sadly continues. This year saw the closures of the Tai chi and Somatic movement classes.

On a more positive note, our private hires are steadily improving especially weekend hires for parties and celebrations. We, continue to be a popular and attractive venue and overall external bookings have increased by some 42%

In general, entertainment events present challenges in terms of profitability. We have ended our involvement with Eden Arts community cinema since audience numbers did not allow full recovery of film licensing charges. Numbers attending Spot On events were encouraging but still insufficient to cover artist fees. In future, we plan to continue our long collaboration with Spot On but to be more selective with choice of artists. We will supplement this with one or two shows each year where we directly hire the performers and can therefore keep a better control of our costs and margins.

Short term we continue to maintain and wherever possible upgrade our facilities and offering. This year we were fortunate to receive a substantial grant from Electricity North West's Storm Arwen fund, which allowed us to replace the kitchen stove and to renew all of our cookware. We, also invested in upgraded stage lighting.

In terms of long-term planning, despite the government's extension of fossil-fuel conversion targets we still intend to invest in a replacement heating system. We wish to eliminate the use of LPG and switch to a non-fossil fuel-based system.

During the latter part of the financial year, we expended much effort on design and fundraising for a Greening project. This will take the form of an air-to-air heat pump and air conditioning for the main hall, Far Infra-red panel heaters to the toilets, kitchen and committee room, along with the installation of a direct water heating for hot water provision. This will increase electricity consumption significantly, but we hope to ameliorate this by installation of a large PV panel array

In terms of resource improvement our main targets for the coming year will be the completion of this project during the autumn.

Financial review:

The unrestricted income for the year was £13,716 (2024: £18,030) and unrestricted expenditure was £10,353 (2024: £10,431) giving a net operating surplus of £3,363 (2024 net operating surplus £7,599). Restricted income for the year was £4,665 and restricted expenditures in the year totalled £3,301. The funder agreed that the £864 balance on the Storm Arwen grant be allocated to the Greening project planned for autumn 2025.

The Village Hall supervises funds, funding and governance on behalf of a number of Community Action Groups (CAGS). In the financial year 2023-24 these were.

		£		
	Opening Balance	Income	Expenditures	Closing
Whitebeck Nature Reserve	768	500	66	1202
B&PH History Trail	200			200

Total £1,402

Principal financial management policies adopted in the year:

A budget for the year was established and agreed prior to the beginning of the financial year, and it was monitored and amended as necessary over the period.

Management accounts were prepared and presented each four months to the board of Trustees for their monitoring and analysis of income and expenditures against the budget. In addition, a Financial Dashboard was developed by our Treasurer which gives Trustees an accessible picture of financial trends and developments.

Policies regarding spending authorities, operation of petty cash systems and payment of expenses are held by the Charity and are reviewed at intervals.

Reserves are held in easy access interest bearing accounts. Distribution of holdings are reviewed each 4 months.

Reserves policy:

The Trustees believe that the Charity should hold financial reserves in order that it might meet anticipated future costs, along with contingent liabilities and that it can continue to operate and meet the needs of users in the future. To this end the charity has established and holds the following reserve funds:

1. General reserve
2. Capital development reserve: to fund future refurbishments and purchases of equipment, furnishings and fittings.
3. Buildings reserve: to provide funds for future repairs and improvements.
4. Contingencies reserve: to provide funds for unforeseen and unbudgeted expenditures which may be necessary from time to time.

Principal funding sources:

Surplus on operations (Hall hires).
Grants and donations.

Investment policy and objectives:

Funds which are not required immediately are held in easily accessed interest bearing accounts.

Risk Management:

The trustees review the risks at regular intervals and set up procedures to mitigate those risks.

The main risks previously identified are.

- the loss of external funding support for major projects,
- insufficient trustees
- loss of key trustees and volunteers, particularly those serving as officers
- reduced income from external hires.


Subsidiaries: none to report

Responsibilities of the Trustees:

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable regulations.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are similarly responsible for safeguarding the assets of the relevant community action groups and maintaining oversight of their prudent operation.

Signed on behalf of the Board of Trustees

Kenneth Dunn
Chair of Trustees  Dated *28th September 2025.*

Statement of Financial Activities (Incorporating the Income and Expenditure Account)
For The Year Ending 5th April 2025

	Notes	For The Year Ending 5th April 2025			For The Prior Year Ending 5th April 2024		
		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
Incoming Resources							
Trading Activities	1	£ 11,867	£ 500	£ 12,367	£ 11,840	£ -	£ 11,840
Other Income	2	£ 1,849	£ 4,165	£ 6,014	£ 6,190	£ 227	£ 6,417
Total		£ 13,716	£ 4,665	£ 18,381	£ 18,030	£ 227	£ 18,257
Resources Expended							
Trading Activities	3	£ 944	£ -	£ 944	£ 1,050	£ -	£ 1,050
Overheads	4	£ 9,409	£ -	£ 9,409	£ 7,624	£ 227	£ 7,851
Other Costs	5	£ -	£ 3,301	£ 3,301	£ 1,757	£ -	£ 1,757
Total		£ 10,353	£ 3,301	£ 13,654	£ 10,431	£ 227	£ 10,658
Net Income		£ 3,363	£ 1,364	£ 4,727	£ 7,599	£ -	£ 7,599

Balance Sheet
For The Year Ending 5th April 2025

		For The Year Ending 5th April 2025		For The Prior Year Ending 5th April 2024	
Tangible Assets			£ -		£ -
Current Assets					
Cash at Bank	6	£ 45,415		£ 42,529	
Debtors and Prepayments	7	£ 2,778		£ -	
			£ 48,193		£ 42,529
Current Liabilities					
Held on account for C.A.G'S	8	£ 1,402		£ 968	
Creditors	9	£ 732		£ 230	
			£ 2,134		£ 1,198
Net Current Assets			£ 46,059		£ 41,331
Total Assets			£ 46,059		£ 41,331
Reserves	10				
Unrestricted Funds			£ 45,195		£ 41,331
Restricted Funds			£ 864		£ -
			£ 46,059		£ 41,331

Notes To The Financial Statements

Incoming Resources

Note 1.

Income from Trading Activities

Village Hall Room Hire
Entertainment Events

		For The Year Ending 5th April 2025	
	Unrestricted Funds	Restricted Funds	
	£ 11,134	£ 500	
	£ 733	£ -	
	£ 11,867	£ 500	

For The Prior Year Ending 5th April 2024

	Unrestricted Funds	Restricted Funds	
	£ 10,694	£ -	
	£ 1,146	£ -	
	£ 11,840	£ -	

Note 2.

Other Income

Bank Interest Receivable
Grants
Village Lottery
Energy re-charged
Donations

	Unrestricted Funds	Restricted Funds	
	£ 1,392	£ -	
	£ -	£ 4,165	
	£ -	£ -	
	£ 378	£ -	
	£ 79	£ -	
	£ 1,849	£ 4,165	

	Unrestricted Funds	Restricted Funds	
	£ 1,164		
	£ 2,573	£ 227	
	£ -	£ -	
	£ 2,363	£ -	
	£ 90	£ -	
	£ 6,190	£ 227	

Resources Expended

Note 3.

From Trading Activities

Event Costs

	Unrestricted	Restricted	
	£ 944	£ -	
	£ 944	£ -	

	Unrestricted Funds	Restricted Funds	
	£ 1,050	£ -	
	£ 1,050	£ -	

Note 4.

Overheads

Heat Light and Water
Cleaning
Hall Maintenance
Sundries
Insurance

	Unrestricted	Restricted	
	£ 3,417	£ -	
	£ 1,918	£ -	
	£ 2,870	£ -	
	£ 779	£ -	
	£ 424	£ -	
	£ 9,409	£ -	

	Unrestricted Funds	Restricted Funds	
	£ 3,245	£ -	
	£ 1,897	£ -	
	£ 1,242	£ -	
	£ 496	£ 227	
	£ 744	£ -	
	£ 7,624	£ 227	

Note 5.

Other Costs

Legal and Professional Cost
Re-roofing Costs
Equipment & refurbishment

	Unrestricted Funds	Restricted Funds	
	£ -	£ -	
	£ -	£ -	
	£ -	£ 3,301	
	£ -	£ 3,301	

	Unrestricted Funds	Restricted Funds	
	£ -	£ -	
	£ -	£ -	
	£ 1,757	£ -	
	£ 1,757	£ -	

Note 6.

Cash At Bank

Cash At Bank
Cash At Building Society

	Total	
	£ 44,909	
	£ 506	
	£ 45,415	

	Total	
	£ 7,505	
	£ 35,024	
	£ 42,529	

Note 7.

Debtors and Prepayments

	Total		Total	
Amounts due from trading Activity	£	1,125	£	-
Accrued Income	£	639	£	-
Prepaid Expenses	£	994	£	-
Other Debtors	£	20	£	-
	£	<u>2,778</u>	£	<u>-</u>

Note 8.

Funds held on behalf of Community Action Groups

	Total as at 6th April 2024	Incoming Funds	Outgoing Funds	Total as at 5th April 2025
Heritage Trail	£ 200	£ -	£ -	£ 200
Simply 4	£ -	£ 855	£ 855	£ -
Whitebeck Nature Reserve	£ 768	£ 500	£ 66	£ 1,202
	£ <u>968</u>	£ <u>1,355</u>	£ <u>922</u>	£ <u>1,402</u>

Note 9.

Creditors

	Total		Total	
Due to Suppliers	£	14	£	-
Accrued Expenses	£	250	£	-
Deferred Income	£	378	£	-
Room Hire Deposits paid in advance	£	90	£	230
	£	<u>732</u>	£	<u>230</u>

Note 10.

Analysis of Funds

Unrestricted Funds

	As At 6th April 2024	Incoming Resources	Outgoing Resources	Transfers	As At 5th April 2025
General Reserve	£ 6,178	£ 13,716	£ 10,352	£ 500	£ 10,042
	£ <u>6,178</u>	£ <u>13,716</u>	£ <u>10,352</u>	£ <u>500</u>	£ <u>10,042</u>

Designated Funds

Contingent Reserve	£ 10,000	£ -	£ -	£ -	£ 10,000
Building Reserve	£ 22,000	£ -	£ -	£ -	£ 22,000
Capital Development Reserve	£ 3,153	£ -	£ -	£ -	£ 3,153
	£ <u>35,153</u>	£ <u>-</u>	£ <u>-</u>	£ <u>-</u>	£ <u>35,153</u>

Total Unrestricted Funds

	£ <u>41,331</u>	£ <u>13,716</u>	£ <u>10,352</u>	£ <u>500</u>	£ <u>45,195</u>
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Restricted Funds

To General Reserve	£ -	£ 500	£ -	£ 500	£ -
Capital Development Reserve	£ -	£ 4,165	£ 3,301	£ -	£ 864
	£ <u>-</u>	£ <u>4,665</u>	£ <u>3,301</u>	£ <u>500</u>	£ <u>864</u>

Total Funds

	£ <u>41,331</u>	£ <u>18,381</u>	£ <u>13,652</u>	£ <u>-</u>	£ <u>46,059</u>
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Approved by the Trustees at the Annual General Meeting on 30th September 2025

N. D. Adams

Nigel David Adams
Treasurer

**Borwick & Priest Hutton War Memorial Hall
Charitable Incorporated Organisation
Year Ended 5th April 2025**

Independent Examiner's Report to the Trustees of Borwick & Priest Hutton War Memorial Hall

I report to the charity trustees on my examination of the accounts of the company for the year ended 5th April 2025.

Responsibilities and basis of report

As the charity trustees of the charity (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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 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: LISA CLARKE

Address WEST VIEW
PRIEST HUTTON
LAB 1JP

BORWICK & PRIEST HUTTON WAR MEMORIAL HALL

England & Wales - Charity number 1197898

Accounts

Borwick and Priest Hutton War Memorial Hall Charity Number: 1197898

Trustees' Report 2023-2024

The Trustees present their report and the financial statements of the charity for the year ended 5 April 2024.

Trustees

The trustees who served for the year were:

Kenneth Dunn
David Roy Smith
Claire Margaret Helme
Eric Rooney
Keith Brady
Maureen Thomas
Nigel David Adams
Steven Vaughan (ex. February 2024)

Names of other persons who served as trustees in the financial period:

There were no other trustees who served during the year.

Chair: Kenneth Dunn

Structure, governance and Management:

Nature of the governing document: Constitution
How the Charity is constituted: Governing Document, Unincorporated
Association
Date of governing document: 1st December 1987

Governance:

Method of recruitment and appointment of trustees:

The Trustees are elected annually and are drawn from representative user groups in the main. The Chair of Borwick Parish meeting and the Chair of Priest Hutton Parish meeting are each invited to act as Trustees of the charity.

Policy and procedures adopted for the induction and training of Trustees:

New trustees are inducted into the workings of the Charity, including policies and procedures, in a timely fashion and understand their responsibilities.

Our purpose, aims and activities for the year 2023-24:

The object of the Charity shall be the provision and maintenance of a village hall for the use of the inhabitants of the Parishes of Borwick and Priest Hutton and the surrounding neighbourhood.

In addition, the Charity administers certain funds held on behalf of community action groups (CAGs) involved with short term projects within the community served. Currently these are:

The Borwick and Priest Hutton Heritage Trail

The Priest Hutton Parish lands project (Whitebeck nature reserve).

During the year the Trustees also supervised the transactions of two additional CAG events.

“Simply 4 Voices” – a fundraiser for our local Hospice

Coronation celebration – an externally funded event allowing the community to celebrate the coronation of the new king.

Our financial year 2023-24 was our first full year of operations following the Covid pandemic.

As we write, hall bookings have recovered well. Private hires are steadily improving especially weekend hires for parties and celebrations. It is particularly pleasing to see that audience numbers at our entertainments events are steadily increasing and latterly shows have become truly profitable once again. Owing to a cost carry over from 22-23, the earnings from entertainment in 2023-24 have been artificially reduced.

Sadly, use by local clubs and societies continues to decline. The local W.I. (Ladies Group) ceased operations in December.

However, we continue to be a popular and attractive venue and overall external bookings have increased by some 51%.

Short term we continue to maintain and wherever possible upgrade our facilities and offering. This year we changed the chairs in the hall to ISO style chairs which offer greater comfort and stackability. We also invested in

upgraded audio equipment in the form of new speakers and microphones. This allows much greater flexibility in audio options for concerts and conferences.

In terms of long-term planning, despite the extension of fossil-fuel conversion targets we still intend to invest in a replacement heating system, to a non-fossil fuel based system. At this stage an ASHP, space heaters and PV installation is the favoured strategy.

In terms of resource improvement our main target for the coming year is to improve our resilience as a community refuge by investing in a new oven and cookware such that we are capable of catering at scale in the event of an emergency. We will continue to upgrade our hall so as to sustain this great resource for our local and wider communities.

Financial review:

The unrestricted income for the year was £18,031 (2023: £12418) and unrestricted expenditure was £10,431 (2023: £15384) giving a net operating surplus of £7,600 (2023 net operating surplus £2,965). Restricted income for the year was £227 and restricted expenditures in the year totalled £227.

The Village Hall supervises funds, funding and governance on behalf of a number of Community Action Groups (CAGS). In the financial year 2023-24 these were.

	£			
	Opening Balance	Income	Expenditures	Closing
Whitebeck Nature Reserve	268.13	500		768.13
B&PH History Trail	200.00			200.00

Total £968.13

Principal financial management policies adopted in the year:

A budget for the year was established and agreed prior to the beginning of the financial year and it was monitored and amended as necessary over the period.

Management accounts were prepared and presented each four months to the board of Trustees for their monitoring and analysis of income and expenditures against the budget.

Policies regarding spending authorities, operation of petty cash systems and payment of expenses are held by the Charity and are reviewed at intervals.

Reserves are held in easy access interest bearing accounts. Distribution of holdings are reviewed each 4 months.

Reserves policy:

The Trustees believe that the Charity should hold financial reserves in order that it might meet anticipated future costs, along with contingent liabilities and that it can continue to operate and meet the needs of users in the future. To this end the charity has established and holds the following reserve funds:

General reserve

Capital development reserve: to fund future refurbishments and purchases of equipment, furnishings and fittings.

Buildings reserve: to provide funds for future repairs and improvements.

Contingencies reserve: to provide funds for unforeseen and unbudgeted expenditures which may be necessary from time to time.

Principal funding sources:

Surplus on operations (Hall hires).

Grants and donations.

Investment policy and objectives:

Funds which are not required immediately are held in easily accessed interest bearing accounts.

Risk Management:

The trustees review the risks at regular intervals and set up procedures to mitigate those risks.

The main risks previously identified are.

- the loss of external funding support for major projects,
- insufficient trustees
- loss of key trustees and volunteers, particularly those serving as officers
- reduced income from external hires.

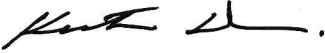
Subsidiaries: none to report

Responsibilities of the Trustees:

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable regulations.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are similarly responsible for safeguarding the assets of the relevant community action groups and maintaining oversight of their prudent operation.

Signed on behalf of the Board of Trustees

Kenneth Dunn  Dated 10th June 2024
Chair of Trustees Dated

Independent Examiner's Report to the Trustees of Borwick and Priest Hutton War Memorial Hall

I report to the trustees on my examination of the accounts of the Borwick and Priest Hutton War Memorial Hall (the Charity) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or 2. the accounts do not accord with those records.

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:



Lisa Clarke
Priest Hutton

11th June

2024

Statement of Financial Activities (incorporating the Income and Expenditure Account)

Notes	For The Year Ending 5th April 2023			For The Prior Year Ending 5th April 2023			
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	
Incoming Resources							
Trading Activities	1	£ 11,840	£ -	£ 11,840	£ 10,303	£ -	£ 10,303
Other	2	£ 6,191	£ 227	£ 6,417	£ 2,115	£ 23,665	£ 25,780
Total		£ 18,031	£ 227	£ 18,257	£ 12,418	£ 23,665	£ 36,083
Resources Expended							
Trading Activities	3	£ 1,050	£ -	£ 1,050	£ 1,400	£ -	£ 1,400
Overheads	4	£ 7,624	£ 227	£ 7,850	£ 6,808	£ -	£ 6,808
Other Costs	5	£ 1,757	£ -	£ 1,757	£ 7,176	£ 43,395	£ 50,571
Total		£ 10,431	£ 227	£ 10,658	£ 15,384	£ 43,395	£ 58,779
Net Income		£ 7,600	£ -	£ 7,600	-£ 2,965	-£ 19,730	-£ 22,696
Cash Funds							
Cash funds at Prior year end		£ 34,200	£ -	£ 34,200	£ 29,232	£ 28,500	£ 57,732
Net Income reported above		£ 7,600	£ -	£ 7,600	-£ 2,965	-£ 19,730	-£ 22,695
Transfers between Funds		£ -	£ -	£ -	£ 8,770	-£ 8,770	£ -
Movement on CAG's and Creditors		£ 730	£ -	£ 730	-£ 837	£ -	-£ 837
Cash funds at year end		£ 42,529	£ -	£ 42,529	£ 34,200	-£ 0	£ 34,200

Balance Sheet

	For The Year Ending 5th April 2023		For The Prior Year Ending 5th April 2022	
Current Assets				
Cash at Bank	6	£ 42,529		£ 34,200
Current Liabilities				
Held on account for C.A.G'S	7	£ 968		£ 468
Creditors	8	£ 230		£ -
		£ 1,198		£ 468
Net Current Assets		£ 41,331		£ 33,732
Total Assets less Current Liabilities		£ 41,331		£ 33,732
Funds				
Unrestricted Funds	9	£ 41,331		£ 33,732
Restricted Income Funds		£ -		£ -
		£ 41,331		£ 33,732

Incoming Resources**Note 1.**

Income from Trading Activities				Unrestricted Funds	Restricted Funds	
Village Hall Room Hire	£	10,694	£	-	£ 8,268	£ -
Entertainment Events	£	1,146	£	-	£ 2,035	£ -
	£	11,840	£	-	£ 10,303	£ -

Note 2.

Other Income				Unrestricted Funds	Restricted Funds	
Bank Interest Receivable	£	1,164	£	-	£ 155	£ -
Grants	£	2,573	£	227	£ 960	£ 22,165
Village Lottery	£	-	£	-	£ 1,000	£ -
Energy Compensation	£	2,363	£	-	£ -	£ -
Parish Donations	£	90	£	-	£ -	£ 1,500
	£	6,191	£	227	£ 2,115	£ 23,665

Resources Expended**Note 3.**

From Trading Activities				Unrestricted Funds	Restricted Funds	
Event Costs	£	1,050		£ 1,400	£ -	
	£	1,050	£	-	£ 1,400	£ -

Note 4.

Overheads				Unrestricted Funds	Restricted Funds	
Heat Light and Water	£	3,245	£	-	£ 2,926	£ -
Cleaning	£	1,897	£	-	£ 1,735	£ -
Hall Maintenance	£	1,242	£	-	£ 1,150	£ -
Sundries	£	496	£	227	£ 305	£ -
Insurance	£	744	£	-	£ 693	£ -
	£	7,624	£	227	£ 6,808	£ -

Note 5.

Other Costs				Unrestricted Funds	Restricted Funds	
Legal and Professional Cost	£	-	£	-	£ 1,211	£ -
Re-roofing Costs	£	-	£	-	£ -	£ 43,395
Equipment	£	1,757	£	-	£ 5,965	£ -
	£	1,757	£	-	£ 7,176	£ 43,395

Note 6.

Cash At Bank	Total Funds	Total Funds
Cash At Bank	£ 7,505	£ 9,317
Cash At Building Society	£ 35,025	£ 24,883
	£ 42,529	£ 34,200

Note 7.

Funds held on behalf of Community Action Groups	Total Funds at 5th April	Incoming Funds	Outgoing Funds	Total Funds at 5th April
Heritage Trail	£ 200	£ -	£ -	£ 200
Simply 4	£ -	£ 1,318	£ 1,318	£ -
Whitebeck Nature Reserve	£ 268	£ 500		£ 768
	£ 468	£ 500	£ -	£ 968

Note 8.

Creditors	Funds (Unrestricted)	Total Funds (Unrestricted)
Due to Suppliers	£ -	£ -
Room Hire Deposits paid in advance	£ 230.00	£ -
	£ 230.00	£ -

Note 9.**Analysis of Funds**

	As At 5th April 2023	Incoming Resources	Outgoing Resources	Transfers	As At 5th April 2024
Unrestricted Funds					
General Reserve	£ 11,809	£ 18,031	£ 10,431	-£ 13,230	£ 6,178
	£ 11,809	£ 18,031	£ 10,431	-£ 13,230	£ 6,178
Designated Funds					
Contingent Reserve	£ 10,000	£ -	£ -	£ -	£ 10,000
Building Reserve	£ 8,770	£ -	£ -	£ 13,230	£ 22,000
Capital Development Reserve	£ 3,153	£ -	£ -	£ -	£ 3,153
	£ 21,922	£ -	£ -	£ 13,230	£ 35,153
Total Unrestricted Funds	£ 33,732	£ 18,031	£ 10,431	£ -	£ 41,331
Restricted Funds					
Building Reserve	£ -	£ -	£ -	£ -	£ -
Capital Development Reserve	£ -	£ -	£ -	£ -	£ -
Total restricted Funds	£ -	£ -	£ -	£ -	£ -
Total Funds	£ 33,732	£ 18,031	£ 10,431	£ -	£ 41,331

Approved by the Trustees at the Annual General Meeting on 14th May 2024 and signed on their behalf

Nigel David Adams, Treasurer

N. D. Adams.

BORWICK & PRIEST HUTTON WAR MEMORIAL HALL

England & Wales - Charity number 1197898

Accounts

Borwick and Priest Hutton War Memorial Hall Charity Number: 519572

Trustees' Report 2022-2023

The Trustees present their report and the financial statements of the charity for the year ended 5 April 2023.

Trustees

The trustees who served for the year were:

Kenneth Dunn
David Roy Smith
Claire Margaret Helme
Eric Rooney
Keith Brady
Maureen Thomas
Nigel David Adams

Names of other persons who served as trustees in the financial period:

There were no other trustees who served during the year.

Chair: Kenneth Dunn

Structure, governance and Management:

Nature of the governing document: Constitution
How the Charity is constituted: Governing Document, Unincorporated
Association
Date of governing document: 1st December 1987

Governance:

Method of recruitment and appointment of trustees:

The Trustees are elected annually and are drawn from representative user groups in the main. The Chair of Borwick Parish meeting and the Chair of Priest Hutton Parish meeting are each invited to act as Trustees of the charity.

Policy and procedures adopted for the induction and training of Trustees:

New trustees are inducted into the workings of the Charity, including policies and procedures, in a timely fashion and understand their responsibilities.

Our purpose, aims and activities for the year 2022-23:

The object of the Charity shall be the provision and maintenance of a village hall for the use of the inhabitants of the Parishes of Borwick and Priest Hutton and the surrounding neighbourhood.

In addition the Charity administers certain funds held on behalf of community action groups involved with short term projects within the community served. Currently these are:

The Borwick and Priest Hutton Heritage Trail

The Priest Hutton Parish lands project (Whitebeck nature reserve).

During the year the trustees passed a motion to approve an updated constitution and apply to the Charity Commissioner for leave to register the charity under a revised registration as a Charitable Incorporated Organisation. The Commissioner granted this permission and has registered the charity under a new registration number 1197898. Immediately following the close of financial year 2022-23 the former registration under charity number 519572 will end and all assets of the charity will carry forward to charity number 1197898. The aims and objectives of the new charity remain unchanged.

Our financial year 2022-23 was our first full year of operations following the Covid pandemic.

As we write, hall bookings have recovered well and most of the regular clubs and societies have resumed their regular use of the facility. Private hires are steadily improving and we see some steady improvement in audience numbers at entertainments although these are still well below pre-pandemic levels.

The increase in hiring charges implemented during the last financial year proved timely as running costs continued to increase. Happily we were able to maintain the very low hiring charges for our locals whilst other users fully accepted the increases without loss of hires. We continue to be a popular and attractive venue.

During the summer of 2022 we replaced the roof at the hall with a similar construction but with greatly increased insulation. This has reduced our purchase volume of LPG used to heat the hall.

The overall cost of the roof replacement was £61.6K with around 70% of that falling due during the current financial year. We received a little over £22k from the Lancashire Environment fund in the form of grants and a further £1500 in support from the Parish meetings. We covered the balance of the expenditures from our Building Reserve.

In preparation for the transfer of assets to our new registration we registered our physical property at the Land Registry. Legal fees of £1,211 were incurred.

In terms of long term planning, we intend to invest in a replacement heating system, which is not dependent on burning fossil fuels, in line with Government regulation which will come into effect in 2030. A feasibility study on alternative approaches and their economics has been initiated.

During the year we invested £5,965 in replacement chairs to be delivered in April/May 2023. We hope that the new chairs will be easier to stack and to clean compared with the old chairs. We plan to recycle the old chairs to local faith groups and a training charity, once the new ones are received.

Our main targets for the coming year are to weather the ongoing economic storm whilst re-establishing the use of the hall to pre-Covid levels, particularly for entertainments and to continue to upgrade our hall so as to sustain this great resource for our local and wider communities.

Financial review:

The unrestricted expenditure for the year was £15,382 (2022: £4,853) and unrestricted income was £12,418 (2022: £8,103) giving a net operating deficit of £2,965 (2022 net operating surplus: £3,250). Restricted income for the year was £23,655 and restricted expenditures in the year totalled £43,395 as completion instalments of the re-roofing project were paid out from restricted funds carried forward.

The Village Hall supervises funds, funding and governance on behalf of a number of Community Action Groups (CAGS). In the financial year 2022-23 these were;

	£			
	Opening Balance	Income	Expenditures	Closing
Whitebeck Nature Reserve	500.00	500.00	731.87	268.13
B&PH History Trail	200.00			200.00

Principal financial management policies adopted in the year:

A budget for the year was established and agreed prior to the beginning of the financial year and it was monitored and amended as necessary over the period.

Management accounts were prepared and presented each four months to the board of Trustees for their monitoring and analysis of income and expenditures against the budget.

Policies regarding spending authorities, operation of petty cash systems and payment of expenses are held by the Charity and are reviewed at intervals.

Reserves policy:

The Trustees believe that the Charity should hold financial reserves in order that it might meet anticipated future costs, along with contingent liabilities and that it can continue to operate and meet the needs of users in the future. To this end the charity has established and holds the following reserve funds:

General reserve

Capital development reserve: to fund future refurbishments and purchases of equipment, furnishings and fittings.

Buildings reserve: to provide funds for future repairs and improvements

Contingencies reserve: to provide funds for unforeseen and unbudgeted expenditures which may be necessary from time to time.

Principal funding sources:

During the year we received the final instalments of the capital grant from LEF along with the final instalments of agreed support from Borwick parish meeting and Priest Hutton parish meeting.

Investment policy and objectives:

Funds which are not required immediately are held in easily accessed interest bearing accounts.

Risk Management:

The trustees review the risks at regular intervals and set up procedures to mitigate those risks.

The three main risks previously identified are the loss of external funding support for major projects, insufficient trustees; loss of key trustees and volunteers; reduced income from external hires.

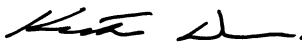
Subsidiaries: none to report

Responsibilities of the Trustees:

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable regulations.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. They are similarly responsible for safeguarding the assets of the relevant community action groups and maintaining oversight of their prudent operation.

Signed on behalf of the Board of Trustees

Kenneth Dunn  Dated *17th August 2023*
Chair of Trustees Dated

Receipts and Payments Accounts for the Year Ended 5 April 2023

	Notes	Year ended 5 April 2023			Year ended
		Unrestricted Funds	Restricted Funds	Total Funds	5 April 2022
		£	£	£	£
Receipts					
Trading Activities	2	10,303	-	10,303	5,399
Other	3	2,115	23,665	25,780	22,839
Total receipts		12,418	23,665	36,083	28,238
Payments					
Event costs		1,400	-	1,400	-
Overheads and expenses	4	6,807	-	6,807	4,853
Other Costs	5	7,176	43,395	50,571	18,225
Total payments		15,382	43,395	58,778	23,078
Surplus/ (deficit) of receipts over payments		(2,965)	(19,730)	(22,695)	5,160
Transfers between funds		8,770	(8,770)	-	-
Cash funds at prior year end		29,232	28,500	57,732	51,787
Movement on CAGs and creditors		(837)	-	(837)	785
Cash funds at year end		34,200	-	34,200	57,732

Borwick and Priest Hutton War Memorial Hall
Statement of Assets and Liabilities as at 5 April 2023

		As at 5 April 2023	As at 5 April 2022
		£	£
Cash at Bank	6	34,200	57,732
Liabilities			
Held on account for C.A.G'S	7	468	700
Creditors	8	-	605
		468	1,305

Borwick and Priest Hutton War Memorial Hall

Notes to the Accounts

1. These accounts have been prepared on a receipts and payments basis.

2. Income from activities (Unrestricted)

	2023	2022
	£	£
Village Hall Room Hire	8,268	5,399
Entertainment Events	2,035	-
	10,303	5,399

3. Other Income

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Bank Interest Received	155	-	155	37
Grants	960	22,165	23,125	21,002
Village Lottery	1,000	-	1,000	1,300
Parish Donations	-	1,500	1,500	500
	2,115	23,665	25,780	22,839

4. Overheads and expenses

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Heat Light and Water	2,926	-	2,926	2,018
Cleaning	1,734	-	1,734	1,255
Hall Maintenance	1,150	-	1,150	526
Sundries	305	-	305	403
Insurance	693	-	693	652
	6,807	-	6,807	4,853

5. Other Costs	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total Funds	Total Funds
	£	£	£	£
Legal and Professional Costs	1,211	-	1,211	540
Re-roofing Costs	-	43,395	43,395	17,685
Equipment	5,965	-	5,965	-
	<u>7,176</u>	<u>43,395</u>	<u>50,571</u>	<u>18,225</u>

6. Cash At Bank	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total Funds	Total Funds
	£	£	£	£
Cash at Bank	9,317	-	9,317	33,004
Cash at Building Society	24,883	-	24,883	24,728
	<u>34,200</u>	<u>-</u>	<u>34,200</u>	<u>57,732</u>

7. Funds held on behalf of Community Action Groups	2023	2022
	£	£
Heritage Trail	200	200
Whitebeck Nature Reserve	268	500
	<u>468</u>	<u>700</u>

8. Creditors	2023	2022
	£	£
Due to Suppliers	-	438
Room Hire Deposits paid in advance	-	167
	<u>-</u>	<u>605</u>

9. Movement on Funds	Unrestricted	Designated	Total	Restricted	Total
			Unrestricted		2023
Fund Balances at 6 April 2022	9,809	18,118	27,927	28,500	56,427
Receipts	11,418	1,000	12,418	23,665	36,083
Payments	9,418	5,965	15,382	43,395	58,778
Excess / (Deficit) of receipts over payments	2,000	(4,965)	(2,964)	(19,730)	(22,695)
Transfers	-	8,770	8,770	(8,770)	-
Fund Balances at 6 April 2023	<u>11,810</u>	<u>21,922</u>	<u>33,732</u>	<u>0</u>	<u>33,732</u>

The movement on the above designated and restricted funds during the year were:

	Balance at 6 April 2022	Receipts	Payments	Transfers	Balance at 6 April 2023
	£	£	£	£	£
Designated Funds					
Contingency Reserve Fund	10,000	-	-	-	10,000
Capital Development Reserve	8,118	1,000	5,965	-	3,153
Building Reserve	-	-	-	8,770	8,770
	<u>18,118</u>	<u>1,000</u>	<u>5,965</u>	<u>8,770</u>	<u>21,922</u>
Restricted Funds					
Building Fund	28,500	23,665	43,395	(8,770)	0

Independent Examiner's Report to the Trustees of Borwick and Priest Hutton War Memorial Hall

I report to the trustees on my examination of the accounts of the Borwick and Priest Hutton War Memorial Hall (the Charity) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or 2. the accounts do not accord with those records.

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:



Joyce Tombs (Retired Chartered Accountant)
White Gables
Borwick

16 August 2023