

## **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 <sup>th</sup> 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

28<sup>th</sup> 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		
Incoming Resources		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
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	
<b>Tangible Assets</b>		£ -		£ -	
<b>Current Assets</b>					
Cash at Bank	6	£ 45,415		£ 42,529	
Debtors and Prepayments	7	£ 2,778		£ -	
			£ 48,193		£ 42,529
<b>Current Liabilities</b>					
Held on account for C.A.G'S	8	£ 1,402		£ 968	
Creditors	9	£ 732		£ 230	
			£ 2,134		£ 1,198
<b>Net Current Assets</b>			£ 46,059		£ 41,331
<b>Total Assets</b>			<b>£ 46,059</b>		<b>£ 41,331</b>
<b>Reserves</b>					
Unrestricted Funds	10		£ 45,195		£ 41,331
Restricted Funds			£ 864		£ -
			<b>£ 46,059</b>		<b>£ 41,331</b>

## Notes To The Financial Statements

### Incoming Resources

#### Note 1.

#### Income from Trading Activities

Village Hall Room Hire  
Entertainment Events

	Unrestricted Funds	Restricted Funds
£	11,134	£ 500
£	733	£ -
£	<u>11,867</u>	£ <u>500</u>

### For The Prior Year Ending 5th April 2024

	Unrestricted Funds	Restricted Funds
£	10,694	£ -
£	1,146	£ -
£	<u>11,840</u>	£ <u>-</u>

#### Note 2.

#### Other Income

Bank Interest Receivable  
Grants  
Village Lottery  
Energy re-charged  
Donations

	Unrestricted Funds	Restricted Funds
£	1,392	£ -
£	-	£ 4,165
£	-	£ -
£	378	£ -
£	79	£ -
£	<u>1,849</u>	£ <u>4,165</u>

	Unrestricted Funds	Restricted Funds
£	1,164	
£	2,573	£ 227
£	-	£ -
£	2,363	£ -
£	90	£ -
£	<u>6,190</u>	£ <u>227</u>

### Resources Expended

#### Note 3.

#### From Trading Activities

Event Costs

	Unrestricted	Restricted
£	944	£ -
£	<u>944</u>	£ <u>-</u>

	Unrestricted Funds	Restricted Funds
£	1,050	£ -
£	<u>1,050</u>	£ <u>-</u>

#### Note 4.

#### Overheads

Heat Light and Water  
Cleaning  
Hall Maintenance  
Sundries  
Insurance

	Unrestricted	Restricted
£	3,417	£ -
£	1,918	£ -
£	2,870	£ -
£	779	£ -
£	424	£ -
£	<u>9,409</u>	£ <u>-</u>

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

#### Note 5.

#### Other Costs

Legal and Professional Cost  
Re-roofing Costs  
Equipment & refurbishment

	Unrestricted Funds	Restricted Funds
£	-	£ -
£	-	£ -
£	-	£ 3,301
£	<u>-</u>	£ <u>3,301</u>

	Unrestricted Funds	Restricted Funds
£	-	£ -
£	-	£ -
£	1,757	£ -
£	<u>1,757</u>	£ <u>-</u>

#### Note 6.

#### Cash At Bank

Cash At Bank  
Cash At Building Society

	Total
£	44,909
£	506
£	<u>45,415</u>

	Total
£	7,505
£	35,024
£	<u>42,529</u>

Note 7.

Debtors and Prepayments

Amounts due from trading Activity  
Accrued Income  
Prepaid Expenses  
Other Debtors

Total	
£	1,125
£	639
£	994
£	20
£	<u>2,778</u>

Total	
£	-
£	-
£	-
£	-
£	<u>-</u>

Note 8.

Funds held on behalf of  
Community Action Groups

Heritage Trail  
Simply 4  
Whitebeck Nature Reserve

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

Note 9.

Creditors

Due to Suppliers  
Accrued Expenses  
Deferred Income  
Room Hire Deposits paid in advance

Total	
£	14
£	250
£	378
£	90
£	<u>732</u>

Total	
£	-
£	-
£	-
£	230
£	<u>230</u>

Note 10.

Analysis of Funds

Unrestricted Funds

General Reserve

	As At 6th April 2024	Incoming Resources	Outgoing Resources	Transfers	As At 5th April 2025
£	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  
Building Reserve  
Capital Development Reserve

£	10,000	£ -	£ -	£ -	£ 10,000
£	22,000	£ -	£ -	£ -	£ 22,000
£	3,153	£ -	£ -	£ -	£ 3,153
£	<u>35,153</u>	£ <u>-</u>	£ <u>-</u>	£ <u>-</u>	£ <u>35,153</u>
£	<u>41,331</u>	£ <u>13,716</u>	£ <u>10,352</u>	£ <u>500</u>	£ <u>45,195</u>

Total Unrestricted Funds

Restricted Funds

To General Reserve  
Capital Development Reserve

£	-	£ 500	£ -	£ 500	£ -
£	-	£ 4,165	£ 3,301	£ -	£ 864
£	<u>-</u>	£ <u>4,665</u>	£ <u>3,301</u>	£ <u>500</u>	£ <u>864</u>

Total Restricted Funds

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 5<sup>th</sup> 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 5<sup>th</sup> 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

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