

HUTTON ROOF VILLAGE HALL

England & Wales · Charity number 1199253

Details

Status Registered

Legal form CIO

Registered 2022-06-10

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

Contact

Address Hutton Roof Village Hall
Hutton Roof
Carnforth
LA6 2PG

Phone 01539567605

Email committee@huttonroof.org.uk

Website huttonroof.org.uk

Activities

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

Activities: The Charity organises events to raise funds to maintain the village hall. The hall is also available to hire out for private events and groups from a wide section of the community.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£17,128	£14,458	-	-
2024-07-31	£92,311	£11,608	-	-
2023-07-31	£293,058	£5,620	-	-

Trustees

Name	Role	Appointed
Judith Erica Morgan	Chair	2022-05-11
Elizabeth Anne Magennis		2022-05-11
Elizabeth Helen Atkinson		2023-04-24
Eve Christine Simpson		2022-05-15
Natasha Prickett		2022-05-11
Paula Hall		2023-05-11
Scott Geron		2022-05-11

HUTTON ROOF VILLAGE HALL

England & Wales - Charity number 1199253

Accounts

Report of the Trustees and
Unaudited Financial Statements
For the Year ended 31 July 2025
For
Hutton Roof Village Hall

Hutton Roof Village Hall

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Hutton Roof Village Hall

Report of the Trustees

For the period 1 August 2024 to 31 July 2025

The trustees present their report with the financial statements of the charity for the period above. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objective is to establish and run a village hall and to promote for the benefit of the inhabitants of the Parish of Hutton Roof the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

Significant activities

Following the completion of the extension, there have been some snagging issues with the building which are largely resolved. The trustees approved funding for an online booking system which has now been live for over 7 months. External bookings and locally arranged events have increased and consequently the range of activities for the community.

Public benefit

All events held at the Village Hall are reviewed at regular committee meetings and are organised for the benefit of the local community with some being open to the public. The events have three main objectives:

- 1) Fund raising to support the provision and running of the hall facility
- 2) Community and social events as well-being and fitness classes
- 3) Two weekly community social event to support the residents

FINANCIAL REVIEW

Reserves policy

Reserves were reviewed and have been set at £5,000 to ensure that the committee can fulfil its obligations to safely preserve, maintain and improve the Village Hall building and grounds for the benefit of the residents of Hutton Roof and the general public.

The reserves policy and level of reserves considering the current finances and future development plans will be reviewed at the next AGM.

FUTURE PLANS

The extension project is complete and is a great benefit. Future projects to be discussed are refreshing the other parts of the building and work to renovate the outside space.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity operated under the rules of its foundation CIO constitution dated 30 May 2022, adopted on the 10 June 2022.

Recruitment and appointment of new trustees

The trustees are recruited and appointed in accordance with section 10 of the CIO's constitution dated 30 May 2022.

Hutton Roof Village Hall
Report of the Trustees (continued)
For the period 1 August 2024 to 31 July 2025

Organisational structure

Charitable Incorporated Organisation.

REFERENCE AND ADMINISTRATIVE DETAILS Registered Charity number
1199253

Principal address

Hutton Roof Village Hall Hutton Roof
Carnforth
Lancashire
LA6 2PG

Trustees

- Ms J E Morgan Chair
- Ms E H Atkinson Trustee (appointed 24.4.23)
- Ms E C Simpson Trustee
- Mr S Geron Trustee
- Mrs E A Maggenis Trustee
- Ms N Prickett Trustee
- Mrs P Hall (appointed 11.5.23)

Independent Examiner's Report to the Trustees of Hutton Roof Village Hall

I report to the trustees on my examination of the accounts of Hutton Roof Village Hall for the year ended 31 July 2025

Responsibilities and basis of report

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

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

Independent examiner's statement

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; or
3. the accounts do 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.

 30/1/26

Paul Farley, FCCA

Turners Farm
Hutton Roof
Carnforth
LA6 2PG

HUTTON ROOF VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

		Year Ended 31 July 2025			Year Ended 31 July 2024		
	Notes	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £
INCOME AND ENDOWMENTS FROM							
Donations and legacies		1,067	1,067		77,418	361	77,057
Other trading activities	2	15,317	15,317		14,113	14,113	
Investment income	3	744	744		780	780	
Total		17,128	17,128	0	92,311	15,254	77,057
EXPENDITURE ON							
Raising funds		2,962	2,962		3,366	3,366	
Other		7,324	7,324		8,242	8,242	
Repayment of Grant Funding		4,172	4,172		0		
		14,458	14,458	0	11,608	11,608	0
NET INCOME / (EXPENDITURE)		2,670	2,670		80,703	3,646	77,057
Transfers between funds		0	0		0	105,057	(105,057)
Net movement in funds	8	2,670	2,670	0	80,703	108,703	(28,000)
RECONCILIATION OF FUNDS							
Total funds brought forward		368,141	368,141	0	287,438	259,438	28,000
TOTAL FUNDS CARRIED FORWARD		370,811	370,811	0	368,141	368,141	0

The Notes form part of these accounts

Hutton Roof Village Hall
Notes to the Financial Statements
For the Year Ended 31 July 2025

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income (other than Grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are recognised in the Statement of Financial Activities on a receipts basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HUTTON ROOF VILLAGE HALL

BALANCE SHEET 31 JULY 2025

		31 July 2025			31 July 2024		
	Notes	Total funds £	Unrestricted funds £	Restricted funds £	Total funds £	Unrestricted funds £	Restricted funds £
FIXED ASSETS							
Investment property	5	334,145	334,145		331,145	331,145	
CURRENT ASSETS							
Debtors	6	1,524	1,524		75	75	
Cash at bank and in hand		35,142	35,142		37,161	37,161	
		<u>36,666</u>	<u>36,666</u>	<u>0</u>	<u>37,236</u>	<u>37,236</u>	<u>0</u>
CREDITORS							
Amounts falling due within one year	7	0	0		(240)	(240)	
NET CURRENT ASSETS		<u>36,666</u>	<u>36,666</u>	<u>0</u>	<u>36,996</u>	<u>36,996</u>	<u>0</u>
NET ASSETS		<u><u>370,811</u></u>	<u><u>370,811</u></u>	<u><u>0</u></u>	<u><u>368,141</u></u>	<u><u>368,141</u></u>	<u><u>0</u></u>
FUNDS							
Unrestricted funds	8	370,811	370,811		368,141	368,141	
Restricted Funds		0			0		
		<u><u>370,811</u></u>	<u><u>370,811</u></u>	<u><u>0</u></u>	<u><u>368,141</u></u>	<u><u>368,141</u></u>	<u><u>0</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/01/26 and were signed on its behalf by:



Ms J E Morgan - Trustee

Hutton Roof Village Hall
Notes to the Financial Statements (continued)

2. Other Trading Activities

	Year Ended 31 July 2025	Year Ended 31 July 2024
	£	£
Fundraising events	6,661	8,277
Sale of Electricity	3,571	3,205
Village hall hire	5,085	2,631
	<u>15,317</u>	<u>14,113</u>

3. Investment Income

	Year Ended 31 July 2025	Year Ended 31 July 2024
	£	£
Interest received	<u>744</u>	<u>780</u>

4. Trustees' Remuneration and Benefits

There were no Trustees' remuneration, other benefits, or expenses paid for the year ended 31 July 2025 (2023-24 £nil).

5. Investment Property

Fair Value	£
At 1 August 2024	331,145
Additions	<u>3,000</u>
At 31 July 2025	<u>334,145</u>
Net Book Value	
At 31 July 2025	<u>334,145</u>
At 31 July 2024	<u>331,145</u>

The Trustees considered the fair value of the Investment Property to be £334,145 at 31 July 2025.

Hutton Roof Village Hall
Notes to the Financial Statements (continued)

6. Debtors: Amounts falling due within one year

	31 July 2025	31 July 2024
	£	£
Other Debtors	<u>1,524</u>	<u>75</u>

7. Creditors: Amounts falling due within one year

	31 July 2025	31 July 2024
	£	£
Other creditors	<u>0</u>	<u>240</u>

8. Movement in Funds

	31 July 2025
	£
Unrestricted Funds	
At start of year	<u>368,141</u>
Incoming Resources	17,128
Resources Expended	<u>(14,458)</u>
Movement in Funds	<u>2,670</u>
At end of year	<u>370,811</u>

9. Related Party Disclosures

There were no Related Party disclosures for the year ended 31 July 2025.

HUTTON ROOF VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

	Year Ended 31 July 2025	Year Ended 31 July 2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	1,067	361
Grants	0	77,057
	1,067	77,418
Other trading activities		
Fundraising events	6,661	8,277
Sale of electricity	3,571	3,205
Village Hall hire	5,085	2,631
	15,317	14,113
Investment income		
Interest received	744	780
	17,128	92,311
EXPENDITURE		
Raising donations and legacies		
Miscellaneous	75	45
Fund raising activity costs	2,887	3,321
	2,962	3,366
Other support costs		
Rates and water	120	162
Insurance	894	995
Electricity	3,858	5,914
Fast Hosts Hosting	534	383
Cleaning	608	0
Sundries	434	511
Repairs and Maintenance	876	277
	7,324	8,242
Exceptional item		
Repayment of Grant funding	4,172	0
	14,458	11,608
Net income		
	2,670	80,703

This page does not form part of the statutory financial statements

HUTTON ROOF VILLAGE HALL

England & Wales - Charity number 1199253

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024
FOR
HUTTON ROOF VILLAGE HALL**

J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

HUTTON ROOF VILLAGE HALL

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FOR THE YEAR ENDED 31 JULY 2024**

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HUTTON ROOF VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objective is to establish and run a village hall and to promote for the benefit of the inhabitants of the Parish of Hutton Roof the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

Significant activities

Hutton Roof Village Hall CIO undertook successful applications for grant funding and began a project to extend the premises to maximise the main hall space and views, provide a new kitchen as well as a storage room. This project is largely complete.

Public benefit

All events held at the Village Hall are reviewed at regular committee meetings and are organised for the benefit of the local community with some being open to the public. The events have three main objectives:

- 1) Fund raising to support the provision and running of the hall facility
- 2) Community and social events
- 3) A weekly community social event to support the parishioners

FINANCIAL REVIEW

Reserves policy

Reserves have been set at £5,000 to ensure that the committee can fulfill its obligations to safely preserve, maintain and improve the Village Hall building and grounds for the benefit of the residents of Hutton Roof and the general public.

The reserves policy and level of reserves considering the current finances and future development plans will be reviewed at the next AGM.

FUTURE PLANS

The extension project is largely complete although complicated by the main contractor declaring themselves insolvent in spring 2024. Although the work is now complete, there remain a couple of outstanding matters to be resolved by the committee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity operated under the rules of its foundation CIO constitution dated 30 May 2022, adopted on the 10 June 2022.

Recruitment and appointment of new trustees

The trustees are recruited and appointed in accordance with section 10 of the CIO's constitution dated 30 May 2022.

Organisational structure

Charitable Incorporated Organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199253

HUTTON ROOF VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

Principal address

Hutton Roof Village Hall
Hutton Roof
Carnforth
Lancashire
LA6 2PG

Trustees

Ms J E Morgan Chair
Ms E H Atkinson Trustee
Ms E C Simpson Trustee
Ms J Holt Trustee (resigned 28.9.23)
Ms A C Newton Trustee (resigned 28.9.23)
Mr S Geron Trustee
Mrs E A Maggenis Trustee
Ms N Prickett Trustee
Mrs P Hall

Independent Examiner

Mr P Hornby FCCA, FCA
J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

Approved by order of the board of trustees on 5 December 2024 and signed on its behalf by:



Ms J E Morgan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUTTON ROOF VILLAGE HALL**

Independent examiner's report to the trustees of Hutton Roof Village Hall

I report to the charity trustees on my examination of the accounts of Hutton Roof Village Hall (the Trust) for the year ended 31 July 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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; or
3. the accounts do 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.

Mr P Hornby FCCA, FCA

J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

5 December 2024

HUTTON ROOF VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds £	Restricted fund £	Year Ended 31.7.24 Total funds £	Period 10.6.22 to 31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		361	77,057	77,418	284,115
Other trading activities	2	14,113	-	14,113	8,813
Investment income	3	780	-	780	130
Total		<u>15,254</u>	<u>77,057</u>	<u>92,311</u>	<u>293,058</u>
EXPENDITURE ON					
Raising funds		3,366	-	3,366	3,884
Other		8,242	-	8,242	1,736
Total		<u>11,608</u>	<u>-</u>	<u>11,608</u>	<u>5,620</u>
NET INCOME		3,646	77,057	80,703	287,438
Transfers between funds	10	105,057	(105,057)	-	-
Net movement in funds		108,703	(28,000)	80,703	287,438
RECONCILIATION OF FUNDS					
Total funds brought forward		259,438	28,000	287,438	-
TOTAL FUNDS CARRIED FORWARD		<u><u>368,141</u></u>	<u><u>-</u></u>	<u><u>368,141</u></u>	<u><u>287,438</u></u>

The notes form part of these financial statements

HUTTON ROOF VILLAGE HALL

**BALANCE SHEET
31 JULY 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
FIXED ASSETS					
Investment property	7	331,145	-	331,145	200,625
CURRENT ASSETS					
Debtors	8	75	-	75	25
Cash at bank and in hand		37,161	-	37,161	88,034
		<u>37,236</u>	-	<u>37,236</u>	<u>88,059</u>
CREDITORS					
Amounts falling due within one year	9	(240)	-	(240)	(1,246)
NET CURRENT ASSETS					
		<u>36,996</u>	-	<u>36,996</u>	<u>86,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>368,141</u>	-	<u>368,141</u>	<u>287,438</u>
NET ASSETS					
		<u><u>368,141</u></u>	<u><u>-</u></u>	<u><u>368,141</u></u>	<u><u>287,438</u></u>
FUNDS					
	10			368,141	259,438
Unrestricted funds				-	28,000
Restricted funds				<u>368,141</u>	<u>287,438</u>
TOTAL FUNDS					
				<u><u>368,141</u></u>	<u><u>287,438</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2024 and were signed on its behalf by:

J Morgan

Ms J E Morgan - Trustee

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income (other than Grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are recognised in the Statement of Financial Activities on a receipts basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities in connection with retentions withheld have been deferred until the liability becomes virtually certain.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Comparative information

The comparative period reports income and expenditure for the period 28 January 2023 to the 31 July 2023 therefore the comparatives are not comparable.

HUTTON ROOF VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024**

2. OTHER TRADING ACTIVITIES

	Year Ended 31.7.24	Period 10.6.22 to 31.7.23
	£	£
Fundraising events	8,277	7,198
Sale of electricity	3,205	579
Village hall hire	2,631	1,036
	<u>14,113</u>	<u>8,813</u>

3. INVESTMENT INCOME

	Year Ended 31.7.24	Period 10.6.22 to 31.7.23
	£	£
Interest received	780	130
	<u>780</u>	<u>130</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the period ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the period ended 31 July 2023.

5. EXCEPTIONAL ITEMS

On the 28 January 2023 Hutton Roof Village Hall, a registered charity (charity number 509695) agreed to merge with Hutton Roof Village Hall, a charitable incorporated organisation (charity number 1199253) and to transfer all of its property on behalf of the charity trustees.

The assets transferred were as follows:

Property at fair value	£ 200,000
Cash at bank	72,580
Petty Cash	200
	<u>272,780</u>

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	256,115	28,000	284,115
Other trading activities	8,813	-	8,813
Investment income	130	-	130
Total	<u>265,058</u>	<u>28,000</u>	<u>293,058</u>
EXPENDITURE ON			
Raising funds	3,884	-	3,884
Other	1,736	-	1,736
Total	<u>5,620</u>	<u>-</u>	<u>5,620</u>
NET INCOME	259,438	28,000	287,438
TOTAL FUNDS CARRIED FORWARD	<u><u>259,438</u></u>	<u><u>28,000</u></u>	<u><u>287,438</u></u>

7. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 August 2023	200,625
Additions	130,520
At 31 July 2024	<u>331,145</u>
NET BOOK VALUE	
At 31 July 2024	<u><u>331,145</u></u>
At 31 July 2023	<u><u>200,625</u></u>

The trustees considered the fair value of the Investment property to be £331,145 at the 31 July 2024.

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.24	31.7.23
	£	£
Other debtors	75	25
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.7.24	31.7.23
	£	£
Other creditors	240	1,246
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS		Net movement in funds	Transfers between funds	At 31.7.24
	At 1.8.23			
	£	£	£	£
Unrestricted funds				
General fund	259,438	2,646	105,057	367,141
Designed fund	-	1,000	-	1,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	259,438	3,646	105,057	368,141
Restricted funds				
Restricted fund	28,000	77,057	(105,057)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>287,438</u>	<u>80,703</u>	<u>-</u>	<u>368,141</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	14,254	(11,608)	2,646
Designed fund	1,000	-	1,000
	<u> </u>	<u> </u>	<u> </u>
	15,254	(11,608)	3,646
Restricted funds			
Restricted fund	77,057	-	77,057
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>92,311</u>	<u>(11,608)</u>	<u>80,703</u>

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.7.23 £
Unrestricted funds		
General fund	259,438	259,438
Restricted funds		
Restricted fund	28,000	28,000
TOTAL FUNDS	<u>287,438</u>	<u>287,438</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,058	(5,620)	259,438
Restricted funds			
Restricted fund	28,000	-	28,000
TOTAL FUNDS	<u>293,058</u>	<u>(5,620)</u>	<u>287,438</u>

The restricted fund relates to grants received to be used towards the cost of an extension to the Village Hall.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

HUTTON ROOF VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	Year Ended 31.7.24 £	Period 10.6.22 to 31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	361	185
Grants	77,057	11,150
Exceptional items	-	272,780
	<hr/>	<hr/>
	77,418	284,115
Other trading activities		
Fundraising events	8,277	7,198
Sale of electricity	3,205	579
Village hall hire	2,631	1,036
	<hr/>	<hr/>
	14,113	8,813
Investment income		
Interest received	780	130
	<hr/>	<hr/>
Total incoming resources	92,311	293,058
EXPENDITURE		
Raising donations and legacies		
Sundries	45	91
Fund raising activity costs	3,321	3,793
	<hr/>	<hr/>
	3,366	3,884
Support costs		
Other		
Rates and water	162	47
Insurance	995	657
Electricity	5,914	621
Fast Hosts Hosting	383	-
Sundries	511	40
Repairs and maintenance	277	371
	<hr/>	<hr/>
	8,242	1,736
Total resources expended	<hr/>	<hr/>
	11,608	5,620
Net income	<hr/>	<hr/>
	80,703	287,438
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

HUTTON ROOF VILLAGE HALL

England & Wales - Charity number 1199253

Accounts

REGISTERED CHARITY NUMBER: 1199253

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023
FOR
HUTTON ROOF VILLAGE HALL**

J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

HUTTON ROOF VILLAGE HALL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

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Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

HUTTON ROOF VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

The trustees present their report with the financial statements of the charity for the period 10 June 2022 to 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objective is to establish and run a village hall and to promote for the benefit of the inhabitants of the Parish of Hutton Roof the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities or for the public at large in the interests of social welfare and with the object of improving the conditions of life of the said inhabitants.

Significant activities

Hutton Roof Village Hall's change in charity status has now been finalised. The charity registered as a Charitable Incorporated Organisation (CIO) on the 10 June 2022 and all assets from the unincorporated charity have been transferred across to the CIO and disclosed in the statement of financial activities as an exceptional item in these financial statements.

Public benefit

All events held at the Village Hall are reviewed at regular committee meetings and are organised for the benefit of the local community with some being open to the public. The events have three main objectives:

- 1) Fund raising to support the provision and running of the hall facility
- 2) Community and social events
- 3) A weekly community social event to support the parishioners.

FINANCIAL REVIEW

Reserves policy

Reserves have been set at £10,000 to ensure that the committee can fulfill its obligations to safely preserve, maintain and improve the Village Hall building and grounds for the benefit of the residents of Hutton Roof and the general public.

The reserves policy and level of reserves in light of the current finances and future development plans will be reviewed at the next AGM.

FUTURE PLANS

Recent fundraising for the Village Hall has been focused on generating sufficient funds to build an extension to the hall to create a larger, more flexible space and creation of a new kitchen, store room and more regular and useable space in the main hall. New, disabled access will be provided with suitable doors leading out to the rear of the property with a ramp to allow accessibility for all to the grounds. Work on the extension is scheduled to start in August 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity operated under the rules of its foundation CIO constitution dated 30 May 2022, adopted on the 10 June 2022.

Recruitment and appointment of new trustees

The trustees are recruited and appointed in accordance with section 10 of the CIO's constitution dated 30 May 2022.

Organisational structure

Charitable Incorporated Organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1199253

HUTTON ROOF VILLAGE HALL

REPORT OF THE TRUSTEES
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

Principal address

Hutton Roof Village Hall
Hutton Roof
Carnforth
Lancashire
LA6 2PG

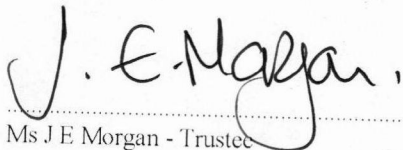
Trustees

Ms J E Morgan Chair
Ms E H Atkinson Trustee (appointed 24.4.23)
Mr K Phillips Trustee (appointed 27.7.22) (resigned 20.7.23)
Ms E C Simpson Trustee
Ms J Holt Trustee
Ms A C Newton Trustee
Mr S Geron Trustee
Mrs E A Maggenis Trustee
Ms N Prickett Trustee
Mrs P Hall (appointed 11.5.23)

Independent Examiner

Mr P Hornby FCCA, FCA
JF Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

Approved by order of the board of trustees on 14/9/2023 and signed on its behalf by:


.....

Ms J E Morgan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HUTTON ROOF VILLAGE HALL**

Independent examiner's report to the trustees of Hutton Roof Village Hall

I report to the charity trustees on my examination of the accounts of Hutton Roof Village Hall (the Trust) for the period 10 June 2022 to 31 July 2023.

Responsibilities and basis of report

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

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

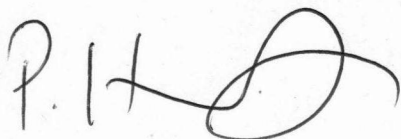
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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; or
3. the accounts do 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.



Mr P Hornby FCCA, FCA

J F Hornby & Co
Chartered Accountants
The Tower
Daltongate Business Centre
Daltongate
Ulverston
Cumbria
LA12 7AJ

Date:

HUTTON ROOF VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		256,115	28,000	284,115
Other trading activities	2	8,813	-	8,813
Investment income	3	130	-	130
Total		<u>265,058</u>	<u>28,000</u>	<u>293,058</u>
EXPENDITURE ON				
Raising funds		3,884	-	3,884
Other		1,736	-	1,736
Total		<u>5,620</u>	<u>-</u>	<u>5,620</u>
NET INCOME		259,438	28,000	287,438
TOTAL FUNDS CARRIED FORWARD		<u>259,438</u>	<u>28,000</u>	<u>287,438</u>

The notes form part of these financial statements

HUTTON ROOF VILLAGE HALL

BALANCE SHEET
31 JULY 2023

	Notes	Unrestricted fund £	Restricted fund £	Total funds £
FIXED ASSETS				
Investment property	6	200,625	-	200,625
CURRENT ASSETS				
Debtors	7	25	-	25
Cash at bank and in hand		60,034	28,000	88,034
		<u>60,059</u>	<u>28,000</u>	<u>88,059</u>
CREDITORS				
Amounts falling due within one year	8	(1,246)	-	(1,246)
NET CURRENT ASSETS				
		<u>58,813</u>	<u>28,000</u>	<u>86,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		259,438	28,000	287,438
NET ASSETS				
		<u>259,438</u>	<u>28,000</u>	<u>287,438</u>
FUNDS				
Unrestricted funds	9			259,438
Restricted funds				28,000
TOTAL FUNDS				
				<u>287,438</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/9/23 and were signed on its behalf by:

J. E. Morgan

Ms J E Morgan - Trustee

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income (other than Grants) is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants are recognised in the Statement of Financial Activities on a receipts basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

Fundraising events	£
Sale of electricity	7,198
Village hall hire	579
	<hr/>
	1,036
	<hr/>
	8,813
	<hr/>

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

3. INVESTMENT INCOME

Interest received

£
130

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 July 2023.

5. EXCEPTIONAL ITEMS

On the 28 January 2023 Hutton Roof Village Hall, a registered charity (charity number 509695) agreed to merge with Hutton Roof Village Hall, a charitable incorporated organisation (charity number 1199253) and to transfer all of its property on behalf of the charity trustees.

The assets transferred were as follows:

Property at fair value	£
Cash at bank	200,000
Petty Cash	72,580
	200
	<u>272,780</u>

6. INVESTMENT PROPERTY

FAIR VALUE

Additions

£

200,625

At 31 July 2023

200,625

NET BOOK VALUE

At 31 July 2023

200,625

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other debtors

£
25

HUTTON ROOF VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 1,246
-----------------	------------

9. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.7.23 £
Unrestricted funds		
General fund	259,438	259,438
Restricted funds		
Restricted fund	28,000	28,000
TOTAL FUNDS	<u>287,438</u>	<u>287,438</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,058	(5,620)	259,438
Restricted funds			
Restricted fund	28,000	-	28,000
TOTAL FUNDS	<u>293,058</u>	<u>(5,620)</u>	<u>287,438</u>

The restricted fund relates to grants received to be used towards the cost of an extension to the Village Hall.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 July 2023.

HUTTON ROOF VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 10 JUNE 2022 TO 31 JULY 2023

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	185
Grants	11,150
Exceptional items	272,780
	<hr/>

284,115

Other trading activities

Fundraising events	7,198
Sale of electricity	579
Village hall hire	1,036
	<hr/>

8,813

Investment income

Interest received	130
	<hr/>

Total incoming resources

293,058

EXPENDITURE

Raising donations and legacies

Sundries	91
Fund raising activity costs	3,793
	<hr/>

3,884

Support costs

Other

Rates and water	47
Insurance	657
Electricity	621
Sundries	40
Repairs and maintenance	371
	<hr/>

1,736

Total resources expended

5,620

Net income

287,438

This page does not form part of the statutory financial statements