

GARGRAVE VILLAGE HALL COULTHURST TRUST  
OPERATING AS GARGRAVE VILLAGE HALL  
Registered Charity No. 222607

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

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LEGAL AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY	No.222607
TRUSTEES	Mr W John Henderson - Chair (Resigned November 13, 2019) Mr Jeremy E Taylor Mr M Ian Cresswell FCA Mr J Ben Jones – Chair (from November 13, 2019) Mr Robert Marshall Mrs Caroline Thompson (Appointed November 13, 2019)
MANAGEMENT COMMITTEE OFFICERS	Mr Michael J Fenwick - President Mrs Caroline Thompson - Chair of Management Committee Mr David B Town – Vice-Chair of Management Committee Mr M Ian Cresswell FCA - Treasurer
PRINCIPAL ADDRESS	West Street Gargrave SKIPTON BD23 3RD
BANKERS	Yorkshire Bank plc 73 High Street KEIGHLEY BD21 3SD
SOLICITORS	Foster Law The North Barn Broughton Hall SKIPTON BD23 3AE
INDEPENDENT EXAMINER	Gostling Lighthouse LLP t/as Oakfield Park Unit 1C, Riparian Way The Crossings Business Park Cross Hills KEIGHLEY BD20 7AA

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REPORT OF THE TRUSTEES

**Structure, governance and management**

Gargrave Village Hall is an unincorporated association, registered as a charity with the Charity Commissioners and is constituted by a trust deed dated March 26, 1958.

The object of the trust is to acquire and hold land in the Parish of Gargrave and to erect and maintain thereon a village hall for the benefit of the inhabitants of Gargrave or otherwise to hold or apply real or personal property for the time being subject to the trusts of the charity's trust deed for such charitable purposes within Gargrave as the Trustees shall in their discretion think fit.

The charity is administered by a Management Committee, comprising of members elected annually at the Annual General Meeting, and the Trustees.

**Risk management**

Risks are constantly under review. Where appropriate, systems and procedures are in place to mitigate the risks the charity might face. These include compliance with health and safety of staff, volunteers, clients and visitors and the impact of legislation generally.

**Investment policy**

There is no set investment policy but funds are held in low risk, easily accessible investments should the need arise to make use of those funds. Currently, investments are held in National Savings Certificates and building societies.

**Public benefit**

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

**Reserves policy**

The charity holds sufficient reserves to cover approximately two years of costs. Some buildings may need substantial repair or replacement and funds are maintained should this be the case. No funds have been raised or are designated for any specific purposes.

**Trustees and training**

Recruitment and appointment of Trustees is by the Trustees in accordance with the constitution. No other persons or bodies external can appoint Trustees. No formal induction or training of Trustees or management committee members is done but, if required and approved by the Trustees, costs will be met by the charity.

**Objectives and activities**

Gargrave Village Hall relies heavily on its volunteers and their role in the operation is significant ranging from additional cleaning and caretaking duties to ensuring compliance with legislation and regulation.

**Achievements and performance**

The Trustees regard the performance of Gargrave Village Hall as satisfactory against the objectives of the trust's constitution. No material expenditure has occurred other than the maintenance of the fabric of the buildings. Lettings are made to the local library, parish council and residents for garages. Other major income streams are the lettings of rooms within Gargrave Village Hall, the provision of dances, flea markets and a jumble sale and contributions from the community sections that use the hall and its facilities.

The principal funding sources are from the lettings of Gargrave Village Hall's premises, events organised by the management team and contributions from the sections. All expenditure has been made with a view to maintaining the income for the charity in order to sustain the community buildings and assets.

Significant activities are the provision of facilities and events that can be enjoyed by the community for a wide range of purposes including, inter alia, a snooker club, numerous health activities, jumble sales and local meetings. The local library and parish council have their own rooms within Gargrave Village Hall.

The charity will continue to maintain facilities for the local and wider community.

The Trustees consider the financial state of the charity and its performance as satisfactory.

The main financial and accounting policies are set out in the notes on pages 8 to 9.

Approved by the Trustees on February 22, 2023 and signed on its behalf.



M Ian Cresswell FCA

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

I report on the accounts of the Trust for the year ended September 30, 2020 which are set out on pages 6 to 9.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act")

The Charity's Trustees consider that an audit is not required for this year under section 144 (2) of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of Act, and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true & fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the accounting 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 the 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.



Philip John Gostling  
FCA  
Gostling Lighthouse LLP t/as Oakfield Park  
Unit 1C, Riparian Way  
The Crossings Business Park  
Cross hills  
Keighley  
BD20 7AA  
Date: 5 May 2023

GARGRAVE VILLAGE HALL COULTHURST TRUST  
OPERATING AS GARGRAVE VILLAGE HALL  
Registered Charity No. 222607  
INCOME AND EXPENDITURE ACCOUNT

	Notes	Year ended September 30, 2020		Year ended September 30, 2019	
		£	£	£	£
<b>INCOME</b>					
Donations			99,955		305
Subscriptions			452		606
Contributions from Sections	1		9,004		17,084
Management Events			5,128		16,168
Hire of Hall and Equipment			17,026		28,028
Rent of Library Room			3,300		3,192
Office Rents			1,772		580
Garage Rents			4,609		5,350
Deposit Interest			90		-
Investment Income			577		575
Other Income	2		252		213
Covid Grants			10,000		-
			<u>152,163</u>		<u>72,101</u>
<b>EXPENDITURE</b>					
Establishment Charges:					
Caretakers and Cleaners		18,669		17,743	
Cleaning Materials		1,607		1,384	
Gas		2,987		7,551	
Electricity		4,330		4,877	
Rates and Water		1,840		1,950	
Insurance		<u>3,377</u>	<u>32,809</u>	<u>3,237</u>	<u>36,742</u>
Repairs and Renewals:					
Building Maintenance		15,863		15,241	
Furniture and Equipment		<u>46</u>	<u>15,909</u>	<u>64</u>	<u>15,305</u>
Administration:					
Printing and Stationery		647		923	
Telephone and Postage		1,021		1,480	
Advertising		528		928	
Accountancy		660		6,178	
Professional Fees		-		-	
Performing Rights Fee		1,372		754	
Honoraria		2,000		2,000	
Bad and Doubtful debts		1,579		67	
Sundry Expenses	3	<u>1,021</u>	<u>8,829</u>	<u>609</u>	<u>12,939</u>
Total Operating Expenses			<u>57,547</u>		<u>64,986</u>
OPERATING SURPLUS			94,617		7,115
Depreciation			<u>2,938</u>		<u>3,341</u>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			<u><u>91,679</u></u>		<u><u>3,774</u></u>



GARGRAVE VILLAGE HALL COULTHURST TRUST  
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BALANCE SHEET

		Year ended September 30, 2020		Year ended September 30, 2019	
		£	£	£	£
<b>FIXED ASSETS</b>	4		87,046		89,984
<b>CURRENT ASSETS</b>					
Investments:					
National Savings Income Bonds		50,000		50,000	
Deposit Account:					
Skipton Building Society		80,079	130,079	-	50,000
Debtors and Prepayments	8	3,780		7,289	
Receipts in Arrears		92	3,872	81	7,369
Bank Accounts:					
Yorkshire Bank Current Account		52,808		38,796	
Section Bank Accounts		6,882	59,690	6,882	45,679
Cash in Hand:					
Section Cash Balances		236		1,177	
Cash floats		28	264	79	1,256
			193,905		104,304
<b>CURRENT LIABILITIES</b>					
Creditors and Accruals	9	11,560		13,087	
Receipts in Advance		1,043	12,603	4,532	17,619
<b>NET CURRENT ASSETS</b>			181,302		86,685
<b>TOTAL ASSETS</b>			268,348		176,669
<b>FINANCED BY:</b>					
Accumulated Fund brought forward			176,669		172,895
Excess of Income over Expenditure for the period			91,679		3,774
Accumulated Fund carried forward			268,348		176,669

Approved by the Trustees on February 22, 2023 and signed on its behalf.

M Ian Cresswell FCA



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NOTES TO THE FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

	Year ended September 30, 2020 £	Year ended September 30, 2019 £		
<b>1. Contributions from Sections</b>				
Amounts paid over to Management:				
Arts and Crafts	-	1,129		
Art Exhibition	1,300	1,067		
Art Club	373	968		
Dance	674	1,123		
GAP	428	879		
Indoor Bowls	1,383	1,424		
Ladies'	2,052	3,171		
Over 60's	-	40		
Pantomime and Tap Dance	2,500	2,500		
Pilates	-	156		
Snooker	1,020	1,200		
Yoga	215	900		
	9,945	14,557		
Closing Balances	7,119	8,060		
	17,063	22,617		
Opening Balances	8,060	5,533		
Income to Income and Expenditure Account	9,004	17,084		
<b>2. Other Income</b>				
Wayleave	60	60		
Allotment Rent	50	50		
Other Incomes	142	103		
	252	213		
<b>3. Sundry Expenses</b>				
Milk	18	90		
Gifts and Donations	-	-		
PAT Testing	54	54		
Training	-	89		
Other Expenses	949	376		
	1,021	609		
<b>4. Tangible Fixed Assets</b>				
	£	£	£	£
	As at October 01, 2019	Additions	Depreciation	As at September 30, 2020
Furniture and Equipment	6,122	-	613	5,509
Stage Equipment	5,846	-	586	5,260
Games and Entertaining Equipment	547	-	54	493
Kitchen and Cleaning Equipment	3,662	-	367	3,295
Sundry Fixtures and Fittings	4,331	-	434	3,897
Central Heating	4,423	-	443	3,980
Notice Board	676	-	67	609
Piano	9	-	-	9
Trophies at Valuation	180	-	-	180
Alterations and Improvements	62,693	-	-	62,693
Communications Equipment	1,495	-	374	1,121
	89,984	-	2,938	87,046

Assets are not usually capitalised if their value is less than £1,000 or have a useful life no greater than two years.



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5. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005 and applicable UK accounting standards.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Funds are designated only when they are raised for a specific purpose.

Restricted funds are funds which are to be used in accordance with restrictions imposed by donors or which have been raised by the charity for particular purposes.

All funds are unrestricted and not designated. The Accumulated Fund has arisen over many years of the charity's normal operations.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

6. Staff

Apart from the Management Committee and Trustees, all of whom are volunteers, the staff comprises two caretakers and one cleaner. These are part-time positions and, when taken together, amount to less than one full-time member of staff. No employee received emoluments greater than £60,000. No trustee or any associated person has received any remuneration from the charity except for honoraria to cover minor out of pocket expenses of £1,000 to each of the bookings secretary and the treasurer.

7. Income from donations and legacies

<u>Class</u>	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>2020 Total</u>	<u>2019 Total</u>
Donations	-	99,955	99,955	305
Gifts	-	-	-	-
Grants	-	-	-	-
Total	-	99,955	99,955	305

8. Debtors and prepayments

	<u>2020</u>	<u>2019</u>
Debtors	993	3,877
Prepayments	2,787	3,412
Total	3,780	7,289

9. Creditors and accruals

	<u>2020</u>	<u>2019</u>
Creditors	1,553	3,431
Accruals	10,007	9,656
Total	11,560	13,087

10. Related party transactions

There were no related party transactions.