

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

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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FINANCIAL STATEMENTS

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LEGAL AND ADMINISTRATIVE DETAILS

REGISTERED CHARITY	No.222607
TRUSTEES	Mr Jeremy E Taylor Mr M Ian Cresswell FCA Mr J Ben Jones - Chair Mr Robert J Marshall Mrs Caroline Thompson
MANAGEMENT COMMITTEE OFFICERS	Mr Peter E Perls – 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/Virgin Money 1 Westgate SHIPLEY BD18 3SD
SOLICITORS	Foster Law The North Barn Broughton Hall SKIPTON BD23 3AE
INDEPENDENT EXAMINER	Arthur E Walker & Co 6 Water Street SKIPTON BD23 1PB

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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 local communities 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 local communities. 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 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 21, 2024 and signed on its behalf.



M Ian Cresswell FCA

GARGRAVE VILLAGE HALL COULTHURST TRUST  
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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, 2023 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.



Andrew Walker BSc FCCA  
Arthur E Walker & Co  
6 Water Street  
SKIPTON  
BD23 1PB

Date: 21.2.24

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

INCOME AND EXPENDITURE ACCOUNT

	Notes	Year ended September 30, 2023		Year ended September 30, 2022	
		£	£	£	£
<b>INCOME</b>					
Donations		£	352	£	3,919
Contributions from Sections	1	£	21,685	£	10,810
Management Events		£	11,426	£	9,734
Hire of Hall and Equipment		£	25,729	£	22,153
Rent of Library Room		£	3,300	£	3,301
Office Rents		£	2,576	£	1,974
Garage Rents		£	4,508	£	4,468
Deposit Interest		£	2,149	£	534
Investment Income		£	1,279	£	246
Other Income	2	£	140	£	335
		£	73,144	£	57,474
<b>EXPENDITURE</b>					
Establishment Charges:					
Caretakers and Cleaners		£	16,395	£	15,907
Cleaning Materials		£	2,080	£	1,104
Gas		£	7,491	£	4,337
Electricity		£	6,756	£	2,861
Rates and Water		£	2,570	£	1,968
Insurance		£	4,246	£	3,929
		£	39,538	£	30,106
Repairs and Renewals:					
Building Maintenance		£	19,627	£	6,212
Furniture and Equipment		£	667	£	-
		£	20,294	£	6,212
Administration:					
Printing and Stationery		£	448	£	237
Communications		£	1,113	£	1,364
Advertising		£	128	£	128
Accountancy		£	2,270	£	5,300
Professional Fees		£	-	£	3,958
Performing Rights Fee		£	1,526	£	1,545
Honoraria		£	3,200	£	2,000
Bad and Doubtful debts		£	-	£	-
Sundry Expenses	3	£	324	£	106
		£	9,009	£	14,638
Total Operating Expenses		£	68,841	£	50,956
OPERATING SURPLUS		£	4,303	£	6,518
Depreciation		£	4,091	£	3,776
EXCESS OF INCOME OVER EXPENDITURE		£	212	£	2,742

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023  
BALANCE SHEET

		Year ended September 30, 2023		Year ended September 30, 2022	
		£	£	£	£
<u>FIXED ASSETS</u>	4		97,028		91,747
<u>CURRENT ASSETS</u>					
Investments:					
National Savings Income Bonds		50,000		50,000	
Deposit Account:					
Skipton Building Society		<u>82,980</u>	132,980	<u>80,896</u>	130,896
Debtors and Prepayments	8	4,366		6,490	
Receipts in Arrears		<u>177</u>	4,543	<u>121</u>	6,611
Bank Accounts:					
Yorkshire Bank Current Account		49,921		45,989	
Section Bank Accounts		<u>8,730</u>	58,651	<u>7,263</u>	53,252
Cash in Hand:					
Section Cash Balances		857		319	
Cash Floats		<u>30</u>	887	<u>30</u>	349
			197,061		191,108
<u>CURRENT LIABILITIES</u>					
Creditors and Accruals	9	20,854		12,501	
Receipts in Advance		<u>3,438</u>	24,292	<u>769</u>	13,270
<u>NET CURRENT ASSETS</u>			<u>172,769</u>		<u>177,838</u>
<u>TOTAL ASSETS</u>			<u>269,797</u>		<u>269,585</u>
 FINANCED BY:					
Accumulated Fund brought forward			269,585		266,843
Excess of Income over Expenditure for the period			<u>212</u>		<u>2,742</u>
Accumulated Fund carried forward			<u>269,797</u>		<u>269,585</u>

Approved by the Trustees on February 21, 2024 and signed on its behalf.



M Ian Cresswell FCA

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023  
NOTES TO THE FINANCIAL STATEMENTS

	Year ended September 30, 2023 £	Year ended September 30, 2022 £
<u>1. Contributions from Sections</u>		
Amounts paid over to Management:		
Art Exhibition including Art Club	2,505	840
Dance	-	25
Indoor Bowls	2,786	1,473
Ladies'	4,321	2,961
Table Tennis	460	-
Pantomime and Tap Dance	3,141	2,725
Snooker	6,467	20
	<hr/> 19,680	<hr/> 8,044
Closing Balances	9,587	7,582
	<hr/> 29,267	<hr/> 15,626
Opening Balances	7,582	4,816
Income to Income and Expenditure Account	<hr/> 21,685	<hr/> 10,810

<u>2. Other Income</u>		
Wayleave	60	60
Allotment Rent	80	80
Other Incomes	-	195
	<hr/> 140	<hr/> 335

<u>3. Sundry Expenses</u>		
Flags	125	47
PAT Tester Calibration	50	54
Other Expenses	149	5
	<hr/> 324	<hr/> 106

	£	£	£	£
	As at October 01, 2022	Additions	Depreciation	As at September 30, 2023
Furniture and Equipment	4,464	-	446	4,018
Stage Equipment	4,261	-	426	3,835
Games and Entertaining Equipment	400	-	40	360
Kitchen and Cleaning Equipment	2,670	-	267	2,403
Sundry Fixtures and Fittings	3,158	-	315	2,843
Central Heating	11,914	9,372	2,128	19,158
Notice Board	495	-	49	446
Piano	9	-	-	9
Alterations and Improvements	62,693	-	-	62,693
Communications Equipment	1,683	-	420	1,263
	<hr/> 91,747	<hr/> 9,372	<hr/> 4,091	<hr/> 97,028

4. Tangible Fixed Assets

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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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

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 two cleaners. 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 £1,250 to the bookings secretary, £1,000 to the treasurer and £350 to the payroll administrator.

7. Income from donations and legacies

<u>Class</u>	<u>Restricted</u> <u>funds</u>	<u>Unrestricted</u> <u>funds</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
Donations	-	352	352	3,919
Total	-	352	352	3,919

8. Debtors and prepayments

	<u>2023</u>	<u>2022</u>
Debtors	1,189	3,394
Prepayments	3,177	3,096
Total	4,366	6,490

9. Creditors and accruals

	<u>2023</u>	<u>2022</u>
Creditors	12,475	1,413
Accruals	8,379	11,088
Total	20,854	12,501

10. Related party transactions

There were no related party transactions.