

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

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2024

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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 local 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 publicly accessible 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 March 26, 2025 and signed on its behalf.



M Ian Cresswell FCA

GARGRAVE VILLAGE HALL COULTHURST TRUST  
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Registered Charity No. 222607  
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, 2024 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: 26.7.25

GARGRAVE VILLAGE HALL COULTHURST TRUST  
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

INCOME AND EXPENDITURE ACCOUNT

	Notes	Year ended September 30, 2024		Year ended September 30, 2023	
		£	£	£	£
<u>INCOME</u>					
Donations			1,139		352
Contributions from Sections	1		16,414		21,685
Management Events			14,503		11,426
Hire of Hall and Equipment			36,905		25,729
Rent of Library Room			3,201		3,300
Office Rents			2,600		2,576
Garage Rents			4,605		4,508
Deposit Interest			2,953		2,149
Investment Income			1,983		1,279
Other Income	2		190		140
			<u>84,493</u>		<u>73,144</u>
<u>EXPENDITURE</u>					
Establishment Charges:					
Caretakers and Cleaners		18,967		16,395	
Cleaning Materials		1,794		2,080	
Gas		8,091		7,492	
Electricity		5,278		6,756	
Rates and Water		2,382		2,570	
Insurance		<u>3,973</u>	40,486	<u>4,246</u>	39,539
Repairs and Renewals:					
Building Maintenance		16,248		19,627	
Furniture and Equipment		<u>376</u>	16,624	<u>667</u>	20,294
Administration:					
Printing and Stationery		399		448	
Communications		996		1,113	
Advertising		75		128	
Accountancy		1,860		2,270	
Professional Fees		396		-	
Performing Rights Fee		1,808		1,526	
Honoraria		3,500		3,200	
Bad and Doubtful debts		499		-	
Sundry Expenses	3	<u>500</u>	10,032	<u>324</u>	9,009
Total Operating Expenses			<u>67,142</u>		<u>68,842</u>
OPERATING SURPLUS			17,351		4,302
Depreciation			<u>3,716</u>		<u>4,091</u>
<u>EXCESS OF INCOME OVER EXPENDITURE</u>			<u>13,635</u>		<u>212</u>

GARGRAVE VILLAGE HALL COULTHURST TRUST  
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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024  
 BALANCE SHEET

		Year ended September 30, 2024		Year ended September 30, 2023	
		£	£	£	£
<u>FIXED ASSETS</u>	4		97,246		97,028
<u>CURRENT ASSETS</u>					
Investments:					
National Savings Income Bonds		50,000		50,000	
Deposit Account:					
Skipton Building Society		<u>85,837</u>	<u>135,837</u>	<u>82,980</u>	<u>132,980</u>
Debtors and Prepayments	8	9,613		4,366	
Receipts in Arrears		<u>356</u>	<u>9,969</u>	<u>177</u>	<u>4,543</u>
Bank Accounts:					
Yorkshire Bank Current Account		42,507		49,921	
Section Bank Accounts		<u>8,291</u>	<u>50,798</u>	<u>8,730</u>	<u>58,651</u>
Cash in Hand:					
Section Cash Balances		596		857	
Cash Floats		<u>-</u>	<u>596</u>	<u>30</u>	<u>887</u>
			197,200		197,061
<u>CURRENT LIABILITIES</u>					
Creditors and Accruals	9	10,250		20,854	
Receipts in Advance		<u>764</u>	<u>11,014</u>	<u>3,438</u>	<u>24,292</u>
<u>NET CURRENT ASSETS</u>			<u>186,187</u>		<u>172,769</u>
<u>TOTAL ASSETS</u>			<u>283,433</u>		<u>269,797</u>
FINANCED BY:					
Accumulated Fund brought forward			269,797		269,585
Excess of Income over Expenditure for the period			<u>13,635</u>		<u>212</u>
Accumulated Fund carried forward			<u>283,433</u>		<u>269,797</u>

Approved by the Trustees on March 26, 2025 and signed on its behalf.



M Ian Cresswell FCA

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024  
NOTES TO THE FINANCIAL STATEMENTS

	Year ended September 30, 2024 £	Year ended September 30, 2023 £
<b>1. Contributions from Sections</b>		
Amounts paid over to Management:		
Art Exhibition including Art Club	2,584	2,505
Dance	-	-
Indoor Bowls	2,575	2,786
Ladies'	4,210	4,321
Table Tennis	515	460
Pantomime and Tap Dance	2,020	3,141
Snooker	5,210	6,467
	17,114	19,680
Closing Balances	8,887	9,587
	26,001	29,267
Opening Balances	9,587	7,582
Income to Income and Expenditure Account	16,414	21,685
<b>2. Other Income</b>		
Wayleave	60	60
Allotment Rent	100	80
Other Incomes	30	-
	190	140
<b>3. Sundry Expenses</b>		
Flags	-	125
PAT Tester Calibration	-	50
Cash Book Transfer	30	-
DBS Check	18	-
Data Protection Fee	35	-
Snooker Club Key Cards	92	-
Snooker Table Re-cover	324	-
Other Expenses	-	149
	500	324

**SCHEDULE OF FIXED ASSETS**

	£ As at October 01, 2023	Year ended September 30, 2024 £	£ As at September 30, 2024
		Additions	Depreciation
Furniture and Equipment	4,018	-	402
Stage Equipment	3,835	-	384
Games and Entertaining Equipment	360	-	36
Kitchen and Cleaning Equipment	2,403	-	240
Sundry Fixtures and Fittings	2,843	-	285
Central Heating	19,158	-	1,921
Notice Board	446	-	44
Piano	9	-	9
Alterations and Improvements	62,693	-	-
Communications Equipment	1,263	-	-
CCTV	-	3,934	395
	97,028	3,934	3,716
	97,028	3,934	97,246

**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 2024

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 £1,500 to the bookings secretary, £1,200 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>2024</u> <u>Total</u>	<u>2023</u> <u>Total</u>
Donations	-	1,139	1,139	352
Total	-	1,139	1,139	352

8. Debtors and prepayments

	<u>2024</u>	<u>2023</u>
Debtors	5,343	1,189
Prepayments	4,270	3,177
Total	9,613	4,366

9. Creditors and accruals

	<u>2024</u>	<u>2023</u>
Creditors	2,336	12,475
Accruals	7,914	8,379
Total	10,250	20,854

10. Related party transactions

There were no related party transactions.