



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Alston Town Hall

On accounts for the year  
ended

31<sup>st</sup> March 2023

Charity no  
(if any)

222767

Set out on pages

3-6

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2023**

Responsibilities and basis  
of report

As the charity's trustees, 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 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 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.

Signed:

Date:

Name:

Giles Storey

Relevant professional  
qualification(s) or body (if  
any):

Address:

The Books Accountants

Westbourne House  
Main Street  
Haltwhistle  
NE49 0AZ

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



Alston Town Hall		Charity No (if any)	222767	CC17a
04/01/2022	To	Period end date	31/03/2023	

## Section A Statement of financial activities

Recommended categories by activity	Note	Restricted			Total this year	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>		0			0	0
Donations, legacies		10,950			10,950	13,510
<b>Incoming resources from charitable activities</b>		32,421			32,421	31,926
<b>Other incoming resources</b>		232			232	700
<b>Total incoming resources</b>		43,603			43,603	46,136
<b>Resources expended (Notes 4-8)</b>						
Administration		2179			2179	1,573
Cost of fundraising events		1428			1428	257
Insurance		2,748			2,748	2,489
Repairs, renewals and maintenance		28,444			28,444	8,293
Light, heat & water		10,354			10,354	12,593
Payroll		11,212			11,212	13,051
<b>Total resources expended</b>		56,365			56,365	38,256
<b>Net incoming/(outgoing) resources before transfers</b>		-12,762			-12,762	7,880
<b>Gross transfers between funds</b>		0			0	0
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		-12,762			-12,762	7,880
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		0			0	0
Gains and losses on investment assets		0			0	0
<b>Net movement in funds</b>		-12,762			-12,762	7,880
<b>Total funds brought forward</b>		56,484			56,484	48,604
<b>Total funds carried forward</b>		43,722			43,722	56,484

## Section B

## Balance sheet

		Note	Restricted				
			Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B01	0			0	0
		B02	0			0	0
Investments	(Note 10)	B03	0			0	0
<b>Total fixed assets</b>		B04	0			0	0
<b>Current assets</b>							
Stock and work in progress		B05	0			0	0
Debtors	(Note 11)	B06	2,139			2,139	5,930
(Short term) investments		B07	0			0	0
Cash at bank and in hand		B08	45,875			45,875	58,265
<b>Total current assets</b>		B09	48,014			48,014	64,195
<b>Creditors: amounts falling due within one year</b>							
(Note 12)		B10	4292			4292	7711
<b>Net current assets/(liabilities)</b>		B11	43,722			43,722	56,484
<b>Total assets less current liabilities</b>		B12	43,722			43,722	56,484
<b>Creditors: amounts falling due after one year</b>							
(Note 12)		B13	0			0	0
Provisions for liabilities and charges		B14	0			0	0
<b>Net assets</b>		B15	43,722			43,722	56,484
<b>Funds of the Charity</b>							
Unrestricted funds		B16	43,722			43,722	56,484
		B17	0			0	0
Restricted income funds (Note 13)		B18	0			0	0
Endowment funds (Note 13)		B19	0			0	0
<b>Total funds</b>		B20	43,722			43,722	56,484
Signed by one or two trustees on behalf of all the trustees							
			Signature	Print Name		Date of approval	

## Note 1 Basis of preparation

***This section should be completed by all charities .***

### 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* 

✓

 Accounting Standards;
- or
- and with the Charities Act. 


 Financial Reporting Standards for Small

[\*\* except for the following].

***Give details in this box if a different standard has been followed.***

\* -Tick as appropriate:

- if all relevant disclosures shown in the pack have been given then please tick “Accounting Standards”;
- if disclosures completed in these accounts have been restricted to those required by the FRSSE, then please tick “Financial Reporting Standards for Smaller Enterprises (FRSSE)”.

### 1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year

***Give details in this box of any material changes that have been made.***

### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years

***Give details in this box of any material changes that have been made.***

## Note 2

## Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM THOSE  
ABOVE**

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