



Section A

Independent Examiner's Report

Report to the trustees/
members of

Alston Town Hall

On accounts for the year
ended

31st March 2024

Charity no

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 31/03/2022

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:

05/12/2024

Name:

Giles Storey

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

Address:

Christian Dodd

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	222767	CC17a
01/04/2023	To	31/03/2024	

Section A Statement of financial activities

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
Incoming resources					
Incoming resources from generated funds	0			0	0
Donations, legacies	17,665			17,665	10,950
Incoming resources from charitable activities	41,500			41,500	32,421
Other incoming resources	0			0	232
Total incoming resources	59,165			59,165	43,603
Resources expended					
Administration	2761			2761	2,179
Cost of fundraising events	1354			1354	1428
Insurance	2,329			2,329	2,748
Repairs, renewals and maintenance	9,021			9,021	2,844
Light, heat & water	18,152			18,152	10,354
Payroll	12,772			12,772	11,212
Total resources expended	46,389			46,389	56,365
Net incoming/(outgoing) resources before transfers	12,776			12,776	-12,762
Gross transfers between funds	0		0		0
Net incoming/(outgoing) resources before other recognised gains/(losses)	12,776			12,776	-12,762
Other recognised gains/(losses)					
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
Net movement in funds	12,776			12,776	-12,762
Total funds brought forward	43,722			43,722	56,484
Total funds carried forward	56,498			56,498	43,722

Section B

Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
	£	£	£	£	£
	F01	F02	F03	F04	F05
Fixed assets					
Tangible assets					
	0			0	0
	0			0	0
Investments	0			0	0
Total fixed assets	0			0	0
Current assets					
Stock and work in progress	0			0	0
Debtors	3,207			3,207	2,139
(Short term) investments	0			0	0
Cash at bank and in hand	57,783			57,783	45,875
Total current assets	60,990			60,990	48,014
Creditors: amounts falling due within one year	4492			4492	4292
Net current assets/(liabilities)	56,498			56,498	43,722
Total assets less current liabilities	56,498			56,498	43,722
Creditors: amounts falling due after one year	0			0	0
Provisions for liabilities and charges	0			0	0
Net assets	56,498			56,498	43,722
Funds of the Charity					
Unrestricted funds	56,498			56,498	43,722
	0			0	0
Restricted income funds (Note 13)	0			0	0
Endowment funds (Note 13)	0			0	0
Total funds	56,498			59,498	43,722
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval		
		Claire Thompson	14/12/2024		

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*

or

- and with the Charities Act.

[** except for the following].

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Accounting Standards;
Financial Reporting Standards for
Smaller Enterprises (FRSSE);

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: <ul style="list-style-type: none"> 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	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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