

# ELLEL VILLAGE HALL TRUST

England & Wales · Charity number 225547

## Details

|             |                                                         |
|-------------|---------------------------------------------------------|
| Other names | ELLEL WAR MEMORIAL INSTITUTE, WAR MEMORIAL INSTITUTE    |
| Status      | Registered                                              |
| Legal form  | Other                                                   |
| Registered  | 1963-10-18                                              |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                      |
|---------|--------------------------------------------------------------------------------------|
| Address | Ellel Village Hall<br>Galgate<br>Lancaster<br>LA2 0LQ                                |
| Phone   | 07977942494                                                                          |
| Email   | <a href="mailto:trustees@ellelvillagehall.co.uk">trustees@ellelvillagehall.co.uk</a> |

## Activities

**Objects:** (1) THE OBJECT OF THE CHARITY IS THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR : (A) MEETINGS, LECTURES AND CLASSES, AND (B) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS. (2) SUBJECT TO CLAUSE 25, THE LAND IDENTIFIED IN PART 1 OF THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE COMMITTEE FOR USE FOR THE OBJECT OF THE CHARITY

**Activities:** To provide a village hall or other community building and associated open space for the benefit of all the residents of Ellel Parish, Lancashire, and the surrounding area.

## Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** GALGATE
- Lancashire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £59,753 | £50,773     | -      | -         |
| 2024-03-31 | £71,349 | £77,227     | -      | -         |
| 2023-03-31 | £60,088 | £56,623     | -      | -         |
| 2022-03-31 | £45,622 | £36,815     | -      | -         |
| 2021-03-31 | £33,254 | £15,581     | -      | -         |

## Trustees

| Name                        | Role | Appointed  |
|-----------------------------|------|------------|
| Ashley Walker               |      | 2023-01-18 |
| Belinda Nixie               |      | 2025-01-28 |
| David Steele Whitaker       |      | 2020-09-30 |
| Laura Jane Yates Fitzsimons |      | 2020-02-25 |
| Laura Makinson              |      | 2026-01-27 |
| Nigel Wilson                |      | 2023-03-08 |

**ELLEL VILLAGE HALL TRUST**

England & Wales - Charity number 225547

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# Accounts

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**Ellel Village Hall Trust**

**Annual report and financial statements**  
**for the year ended**  
**31st March 2025**

# **Ellel Village Hall Trust**

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## **Ellel Village Hall Trust**

### **Members of the board and professional advisers**

|                  |                                                                                                                |
|------------------|----------------------------------------------------------------------------------------------------------------|
| Charity name     | Ellel Village Hall Trust                                                                                       |
| Charity number   | 225547                                                                                                         |
| Principal office | Ellel Village Hall<br>Main Road<br>Galgate<br>Lancaster<br>LA2 0LQ                                             |
| Trustees         | Mr D Ford<br>Mrs J K Moore<br>Mrs L J Yates Fitzsimons<br>Mr D S Whitaker, Chair<br>Mr N Wilson<br>Ms A Walker |
| Bankers          | NatWest<br>PO Box 17<br>68 Church Street<br>LANCASTER<br>LA1 1LN                                               |
| Solicitors       | Oglethorpe Sturton and Gillibrand<br>16 Castle Park<br>LANCASTER<br>LA1 1YG                                    |

## **Ellel Village Hall Trust**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2025**

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and reporting by Charities published in 2005.

#### **The Trustees**

The Trustees who served the Charity during the period were as follows:

Mrs H R Helme, Chairman, Resigned 30 September 2025

Mr S Booth Esq, Resigned 30 September 2025

Mr D Ford

Mrs J K Moore

Mrs L J Yates Fitzsimons

Mr D S Whitaker

Mr N Wilson

Ms A Walker

#### **Structure, governance and management**

The Trust was established in 1919 and substantially revised under a new Trust Deed in 2004, to provide a village hall for local residents.

New trustees are normally appointed or elected each year and serve for one year. The Trust Scheme provides for a minimum of seven trustees, four to be elected. The Trust Committee can increase the number of scheduled organisations, with no maximum prescribed.

Full Trustee meetings are normally held month or so, with a formal agenda and minutes, to discuss all matters relating to the management of the Trust and its finances, and the operation of the village hall, which is its prime responsibility. Sub-committees and ad hoc meetings are held at least weekly in practice.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose any relevant interests at the inception of meetings and to withdraw from decisions where a conflict of interest arises.

#### **Risk management**

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees consider the major risk to the operation of the charity would be any unforeseen imbalance in our cash flow and a temporary inability to meet our costs. We have taken steps to mitigate this risk by:

- closely monitoring actual costs and income against our annual budget each month
- reducing employment costs by using voluntary services whenever possible
- actively marketing our services at competitive but cost-effective rates, bearing in mind our overall duty to the community and the need for tight credit control in our booking system
- obtaining comprehensive cover against insurable risks
- close involvement of the trustees and their advisers in support of the hall coordinator
- aiming to maintain adequate reserve funds through the forecasting process

## **Objectives and activities**

Under the Governing Scheme the object of the Trust is **“the provision and maintenance of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.”**

The area of benefit is “Galgate and Ellel in the parish of Ellel, Lancashire, and the neighbourhood thereof”. Benefit to the residents is therefore paramount in the trust’s objectives and all future planning activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on Public Benefit when reviewing the charity’s aims and objectives.

## **Achievements and performance**

Since the opening of the new hall in 2013 the hall has become well established in the area and is focused on meeting the requirements of the local community and wider area.

Achievements in 2025 include:

- Secured funding and hosted a family Halloween party – free entry and food for those who attended
- Secured funding and hosted a family pantomime– free entry and food for those who attended

## **Financial Review**

Hall rental income was £52,088 (2024: £50,348). There is also a total of £10,665 in deposits being held for future bookings. This income is not yet recognised in the turnover. We have paid a total of £22,681 in wages costs to staff we have employed from the local community. The hall was in an excellent financial position at the end of the year with surplus funds to add to the reserves ready for the next maintenance programme.

## **Investment policy and performance**

Surplus funds are held with NatWest Bank:

Deposit account which currently provides an interest rate of 1.06% and a 95 Day Notice account which currently provides an interest rate of 3.25%

## **Reserves policy**

The Trustees’ aim to maintain free reserves in unrestricted funds at a level to cover three months of unrestricted charitable expenditure, the 2025 requirement is £11,200 which is covered by cash reserves of £43,190. The Trustees are satisfied with this position.

The balance held as restricted funds at the year end was £660,660 (2024: £660,660).

### **Plans for the future**

In March 2025 the hall was informed that a regular long-standing booking was to be cancelled as of mid-April 2025. This booking brought in £9,360 in hall hire a year. Shortly after this the hall then received cancellation of another long-term booking (£1,560 per year). The next 12 months will be spent reviewing all costs and attempting to bring in extra income to ensure the hall remains financially viable. One measure we have decided to progress is to purchase 2<sup>nd</sup> hand softplay equipment to generate more income from our kids' party bookings.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principals of the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity.

Approved by the Trustees on 30<sup>th</sup> September 2025 and signed on their behalf by:



Mr D S Whitaker

Chair

## **Independent Examiner's Report to the Trustees of Ellel Village Hall Trust**

I report on the financial statements of Ellel Village Hall Trust for the year ended 31 March 2025, set out on pages 8 to 14.

### **Respective responsibilities of trustees and auditor**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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 and 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Barratt FCA  
Hillside, Wallace Lane, Forton, Lancashire, PR3 0BA

30 September 2025

## Statement of Financial Activities for the year ending 31<sup>st</sup> March 2025

|                                                      | <i>Note</i> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|------------------------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Incoming resources</b>                            |             |                                     |                                   |                                   |                                   |
| <i>Incoming resources from generated funds:</i>      |             |                                     |                                   |                                   |                                   |
| <b>Voluntary income:</b>                             |             |                                     |                                   |                                   |                                   |
| Grants                                               |             | -                                   | 1,525                             | 1,525                             | 15,200                            |
| Donations                                            |             | 303                                 | 832                               | 1,135                             | 120                               |
| <b>Activities for generating funds:</b>              |             |                                     |                                   |                                   |                                   |
| Investment income                                    | 2           | 862                                 | -                                 | 862                               | 317                               |
| <i>Incoming resources from charitable activities</i> | 3           | 56,231                              | -                                 | 56,231                            | 55,712                            |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total incoming resources</b>                      |             | <b>57,396</b>                       | <b>2,357</b>                      | <b>59,753</b>                     | <b>71,349</b>                     |
| <b>Resources expended</b>                            |             |                                     |                                   |                                   |                                   |
| <i>Charitable activities</i>                         | 4           | 44,537                              | 2,357                             | 46,894                            | 72,348                            |
| <i>Governance costs</i>                              | 5           | 3,879                               | -                                 | 3,879                             | 4,879                             |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total resources expended</b>                      |             | <b>48,416</b>                       | <b>2,357</b>                      | <b>50,773</b>                     | <b>77,227</b>                     |
| <b>Net incoming resources</b>                        |             | <b>8,980</b>                        | <b>-</b>                          | <b>8,980</b>                      | <b>(5,878)</b>                    |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Reconciliation of Funds</b>                       |             |                                     |                                   |                                   |                                   |
|                                                      | 12          |                                     |                                   |                                   |                                   |
| Total funds brought forward                          |             | 31,441                              | 660,660                           | 692,101                           | 692,101                           |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total funds carried forward</b>                   |             | <b>40,421</b>                       | <b>660,660</b>                    | <b>701,801</b>                    | <b>692,101</b>                    |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |

**Ellel Village Hall Trust**  
**Balance sheet as at 31<sup>st</sup> March 2025**

|                                                | <i>Note</i> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | Total Funds<br>2024<br>£ | Total Funds<br>2024<br>£ |
|------------------------------------------------|-------------|-----------------------------------|-----------------------------------|--------------------------|--------------------------|
| <b>Fixed assets</b>                            |             |                                   |                                   |                          |                          |
| Tangible assets – restricted funds             | 8           | <b>662,045</b>                    |                                   | 662,045                  |                          |
| Tangible assets – unrestricted funds           | 9           | <b>4,473</b>                      |                                   | 7,614                    |                          |
|                                                |             | -----                             |                                   | -----                    |                          |
|                                                |             |                                   | <b>666,518</b>                    |                          | 669,659                  |
| <b>Current assets</b>                          |             |                                   |                                   |                          |                          |
| Stock                                          |             | <b>100</b>                        |                                   | 100                      |                          |
| Accrued income                                 | 10          | <b>160</b>                        |                                   | 125                      |                          |
| Prepayments                                    |             | <b>2,673</b>                      |                                   | 2,422                    |                          |
| Trade debtors                                  |             | <b>4,322</b>                      |                                   | 9,835                    |                          |
| Cash at bank                                   |             | <b>43,190</b>                     |                                   | 27,501                   |                          |
|                                                |             | -----                             |                                   | -----                    |                          |
|                                                |             | <b>50,445</b>                     |                                   |                          | 39,983                   |
| <b>Liabilities</b>                             |             |                                   |                                   |                          |                          |
| Creditors: Amounts falling due within one year | 11          |                                   | <b>(15,882)</b>                   |                          | (17,541)                 |
|                                                |             |                                   | -----                             |                          | -----                    |
| Net current assets                             |             |                                   | <b>34,563</b>                     |                          | 22,442                   |
|                                                |             |                                   | -----                             |                          | -----                    |
| <b>Net assets</b>                              |             |                                   | <b>701,081</b>                    |                          | 692,101                  |
|                                                |             |                                   | -----                             |                          | -----                    |
| <b>The funds of the charity:</b>               |             |                                   |                                   |                          |                          |
| Restricted income funds                        | 12          |                                   | <b>660,660</b>                    |                          | 660,660                  |
| Unrestricted income funds                      |             |                                   | <b>40,421</b>                     |                          | 31,441                   |
|                                                |             |                                   | -----                             |                          | -----                    |
|                                                |             |                                   | <b>701,081</b>                    |                          | 692,101                  |
|                                                |             |                                   | -----                             |                          | -----                    |

Approved by the trustees on 30 September 2025 and signed on their behalf by:



Mr D S Whitaker  
Chair

## **Ellel Village Hall Trust**

### **Notes to the accounts**

#### **1) Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting Standards and the Charities Act 2011.

##### **b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of each fund are disclosed in note 12.

##### **c) Incoming resource**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

##### **d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

##### **e) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **f) Allocation of overhead and support costs**

Overhead and support costs are minimal and of an administrative nature only. Support and overhead costs are allocated to governance.

##### **g) Costs of generating funds**

The costs of generating funds relate to print and publication costs for local community promotions.

##### **h) Charitable activities**

Costs of charitable activities relate to expenses incurred in the running and maintenance of the hall and providing community activities. Charitable activities include staffing costs.

##### **i) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with overhead and support costs.

##### **j) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historic cost. Depreciation is charged on furniture, fixtures, fittings and equipment which is written off on a straight-line basis over their estimated useful life of four years. Depreciation on solar panels is written off on a straight-line basis over their estimated useful life of ten years.

## 1) Accounting policies (continued)

### k) Stock

Stock held comprise cleaning materials. It is valued at the lower of cost and net realisable value.

### l) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

## 2) Investment income

|                           | 2025  | 2024  |
|---------------------------|-------|-------|
|                           | £     | £     |
| Interest on cash deposits | 862   | 317   |
|                           | ----- | ----- |

## 3) Incoming resources from charitable activities

|                          | 2025   | 2024   |
|--------------------------|--------|--------|
|                          | £      | £      |
| Hire of the village hall | 52,088 | 50,348 |
| Solar panel income       | 1,884  | 2,082  |
| Sale of refreshments     | 2,259  | 3,282  |
|                          | -----  | -----  |
|                          | 56,231 | 55,712 |
|                          | -----  | -----  |

## 4) Analysis of charitable activities expenditure

|                                    | Unrestricted funds | £ | Restricted funds | £ | 2025   | 2024   |
|------------------------------------|--------------------|---|------------------|---|--------|--------|
|                                    |                    |   |                  |   | £      | £      |
| Running costs of the village hall: |                    |   |                  |   |        |        |
| Utilities and rates                | 8,873              |   | -                |   | 8,873  | 9,247  |
| Other running costs                | 7,868              |   | -                |   | 7,868  | 32,144 |
| Provision of facilities            | 65                 |   | -                |   | 65     | 2,559  |
| Staff costs                        | 22,181             |   | 500              |   | 22,681 | 23,107 |
| Community Engagement               | 616                |   | 1,857            |   | 2,473  |        |
| Advertising and web costs          | 485                |   | -                |   | 485    | 284    |
| Depreciation of fixed assets       | 4,449              |   | -                |   | 4,449  | 5,007  |
|                                    | -----              |   | -----            |   | -----  | -----  |
|                                    | 44,537             |   | 2,357            |   | 46,894 | 72,348 |
|                                    | -----              |   | -----            |   | -----  | -----  |

## 5) Analysis of governance costs

|                      | 2025  | 2024  |
|----------------------|-------|-------|
|                      | £     | £     |
| Administration costs | 3,574 | 4,539 |
| Professional fees    | 305   | 340   |
|                      | ----- | ----- |
|                      | 3,879 | 4,879 |
|                      | ----- | ----- |

## 6) Analysis of staff costs

Staff costs relate to the management of the hall and are charged to charitable activities. The trustees receive no remuneration for their services and other staffing services are provided on a voluntary basis by the local community as required.

## 7) Auditor's remuneration

No audit fees were payable in the year.

## 8) Tangible fixed assets- restricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings<br>£ | Total<br>£     |
|-------------------------|----------------|----------------|--------------------------|----------------|----------------|
| <b>Cost</b>             |                |                |                          |                |                |
| At 1 April 2024         | 12,978         | 9,628          | 7,134                    | 662,045        | 691,785        |
| Additions               | -              | -              | -                        | -              | -              |
| Disposals               | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2025</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>662,045</b> | <b>691,785</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Depreciation</b>     |                |                |                          |                |                |
| At 1 April 2024         | 12,978         | 9,628          | 7,134                    | -              | 29,740         |
| Charge for the year     | -              | -              | -                        | -              | -              |
| Released on disposal    | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2025</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>-</b>       | <b>29,740</b>  |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Net book value</b>   |                |                |                          |                |                |
| <b>At 31 March 2025</b> | <b>-</b>       | <b>-</b>       | <b>-</b>                 | <b>662,045</b> | <b>662,045</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| At 1 April 2024         | -              | -              | -                        | 662,045        | 662,045        |
|                         | -----          | -----          | -----                    | -----          | -----          |

## 9) Tangible fixed assets- unrestricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings<br>£ | Total<br>£    |
|-------------------------|----------------|----------------|--------------------------|----------------|---------------|
| <b>Cost</b>             |                |                |                          |                |               |
| At 1 April 2024         | 17,929         | 252            | 5,656                    | 340            | 24,177        |
| Additions               | 334            | -              | 974                      | -              | 1,308         |
| Disposals               | -              | -              | -                        | -              | -             |
| <b>At 31 March 2025</b> | <b>18,263</b>  | <b>252</b>     | <b>6,630</b>             | <b>340</b>     | <b>25,485</b> |
| <b>Depreciation</b>     |                |                |                          |                |               |
| At 1 April 2024         | 11,291         | 252            | 5,020                    | -              | 16,563        |
| Charge for the year     | 3,683          | -              | 766                      | -              | 4,449         |
| Released on disposal    | -              | -              | -                        | -              | -             |
| <b>At 31 March 2025</b> | <b>14,974</b>  | <b>252</b>     | <b>5,786</b>             | <b>-</b>       | <b>21,012</b> |
| <b>Net book value</b>   |                |                |                          |                |               |
| <b>At 31 March 2025</b> | <b>3,289</b>   | <b>-</b>       | <b>844</b>               | <b>340</b>     | <b>4,473</b>  |
| At 1 April 2024         | 6,638          | -              | 636                      | 340            | 7,614         |

## 10) Analysis of accrued income

|                    | 2025<br>£ | 2024<br>£ |
|--------------------|-----------|-----------|
| Solar panel income | 160       | 125       |

## 11) Analysis of current liabilities

|                 | 2025<br>£     | 2024<br>£     |
|-----------------|---------------|---------------|
| Finance lease   | -             | 3,305         |
| Trade creditors | 2,722         | 1,607         |
| Deferred income | 10,665        | 10,143        |
| Accruals        | 2,495         | 2,486         |
|                 | <b>15,882</b> | <b>17,541</b> |

## 12) Analysis of charitable funds

| <b>Analysis of fund movements</b> | Balance<br>at the start<br>of the year<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | <b>Balance<br/>at the end<br/>of the year<br/>£</b> |
|-----------------------------------|---------------------------------------------|----------------------------|----------------------------|----------------|-----------------------------------------------------|
| a) Restricted fund: Building      | 660,660                                     | 2,357                      | (2,357)                    | -              | <b>660,660</b>                                      |
| b) Unrestricted fund              | 31,441                                      | 57,396                     | (48,416)                   | -              | <b>40,421</b>                                       |
|                                   | -----                                       | -----                      | -----                      | -----          | -----                                               |
|                                   | 692,101                                     | 59,753                     | (50,773)                   | -              | <b>701,081</b>                                      |
|                                   | -----                                       | -----                      | -----                      | -----          | -----                                               |

a) The Building appeal (restricted fund) was established in 2010 to raise funds to replace the Ellet Village Hall with a new, modern facility based in the centre of the community playing fields.

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

**ELLEL VILLAGE HALL TRUST**

England & Wales - Charity number 225547

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# Accounts

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**Ellel Village Hall Trust**

**Annual report and financial statements  
for the year ended  
31st March 2024**

# **Ellel Village Hall Trust**

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## **Ellel Village Hall Trust**

### **Members of the board and professional advisers**

|                  |                                                                                                                                                                      |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity name     | Ellel Village Hall Trust                                                                                                                                             |
| Charity number   | 225547                                                                                                                                                               |
| Principal office | Ellel Village Hall<br>Main Road<br>Galgate<br>Lancaster<br>LA2 0LQ                                                                                                   |
| Trustees         | Mrs H R Helme, Chairman<br>Mr S Booth Esq<br>Mrs B M Ball<br>Mr D Ford<br>Mrs J K Moore<br>Mrs L J Yates Fitzsimons<br>Mr D S Whitaker<br>Mr N Wilson<br>Ms A Walker |
| Bankers          | NatWest<br>PO Box 17<br>68 Church Street<br>LANCASTER<br>LA1 1LN                                                                                                     |
| Solicitors       | Oglethorpe Sturton and Gillibrand<br>16 Castle Park<br>LANCASTER<br>LA1 1YG                                                                                          |

## **Ellel Village Hall Trust**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2024**

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and reporting by Charities published in 2005.

#### **The Trustees**

The Trustees who served the Charity during the period were as follows:

Mrs H R Helme, Chairman  
Mr S Booth Esq  
Mrs B M Ball  
Mr D Ford  
Mrs J K Moore  
Mrs L J Yates Fitzsimons  
Mr D S Whitaker  
Mr N Wilson  
Ms A Walker

#### **Structure, governance and management**

The Trust was established in 1919 and substantially revised under a new Trust Deed in 2004, to provide a village hall for local residents.

New trustees are normally appointed or elected each year and serve for one year. The Trust Scheme provides for a minimum of seven trustees, four to be elected. The Trust Committee can increase the number of scheduled organisations, with no maximum prescribed.

Full Trustee meetings are normally held month or so, with a formal agenda and minutes, to discuss all matters relating to the management of the Trust and its finances, and the operation of the village hall, which is its prime responsibility. Sub-committees and ad hoc meetings are held at least weekly in practice.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose any relevant interests at the inception of meetings and to withdraw from decisions where a conflict of interest arises.

#### **Risk management**

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees consider the major risk to the operation of the charity would be any unforeseen imbalance in our cash flow and a temporary inability to meet our costs. We have taken steps to mitigate this risk by:

- closely monitoring actual costs and income against our annual budget each month
- reducing employment costs by using voluntary services whenever possible
- actively marketing our services at competitive but cost-effective rates, bearing in mind our overall duty to the community and the need for tight credit control in our booking system
- obtaining comprehensive cover against insurable risks
- close involvement of the trustees and their advisers in support of the hall coordinator
- aiming to maintain adequate reserve funds through the forecasting process

### **Objectives and activities**

Under the Governing Scheme the object of the Trust is **“the provision and maintenance of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.”**

The area of benefit is “Galgate and Ellel in the parish of Ellel, Lancashire, and the neighbourhood thereof”. Benefit to the residents is therefore paramount in the trust’s objectives and all future planning activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on Public Benefit when reviewing the charity’s aims and objectives.

### **Achievements and performance**

Since the opening of the new hall in 2013 the hall has become well established in the area and is focused on meeting the requirements of the local community and wider area.

During this period all focus has been on managing the project of the refurbishment of the hall. This was completed by the end of December 2023. Feedback from the target user groups has been very positive. The project milestones and outcomes are:

- Redecoration the whole hall, painting to external cladding: Outcome - attracting more bookings and better facilities for the users
- Replacement of the toilet flooring: Outcome - safe facilities for elderly, disabled and children
- Creation a new corridor between the storeroom and Mayne Hall: Outcome - secure area for equipment storage
- Creation of a lockable bin store: Outcome - compliance with fire regulations and improved appearance of the outdoor area

### **Financial Review**

Hall rental income was £50,348 (2023: £56,454). There is also a total of £10,143 in deposits being held for future bookings. This income is not yet recognised in the turnover. We have paid a total of £23,107 in wages costs to staff we have employed from the local community. The hall has again suffered increased running costs. However, on a positive note, increased spending on repairs and

maintenance has been met by surplus funds. In conclusion the hall can meet all of debts and is running as a successful business for the community.

### **Investment policy and performance**

Surplus funds are held with NatWest Bank in two savings accounts. A deposit account which currently provides an interest rate of 0.65% and a 95-day notice account which currently provides an interest rate of 3.69%.

### **Reserves policy**

The Trustees' aim to maintain free reserves in unrestricted funds at a level to cover three months of unrestricted charitable expenditure, the 2024 requirement is £18,055 which is covered by cash reserves of £27,501. The Trustees are satisfied with this position.

The balance held as restricted funds at the year end was £660,660 (2023: £661,297).

### **Plans for the future**

Our focus over the next 12 months is to improve the engagement between the hall and the local community. We plan to fund and secure external funding to provide a calendar of community events throughout each year. The aim is to promote networking within the community families and to get more local people involved in the charity. We have had a shortage of volunteers when we have appealed in the past and we would like to change this.

We are in the process of agreeing a new working relationship with a local business "The Beer Hall" who will be taking over the management of our bar from November 2024. The way in which the charity receives income from the bar has been restructured during this process. This will hopefully result in an increase in income and is subject to review every 6 months. This relationship also brings with it significant opportunities to gain more events business for the charity as The Beer Hall has a loyal and vast customer base that we would not otherwise have had access to. We want any additional income from this venture to go straight back into providing more events and facilities for our local community.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principals of the Charities SORP;

- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity.

Approved by the Trustees on 24 September 2024 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Helme Helme', written in a cursive style.

Mrs H Helme

Chairman

## **Independent Examiner's Report to the Trustees of Ellel Village Hall Trust**

I report on the financial statements of Ellel Village Hall Trust for the year ended 31 March 2024, set out on pages 8 to 14.

### **Respective responsibilities of trustees and auditor**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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 and 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Barratt FCA  
Hillside, Wallace Lane, Forton, Lancashire, PR3 0BA  
28 Septmeber 2024

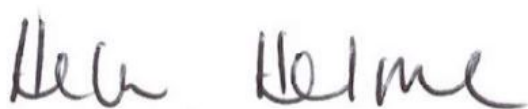
## Statement of Financial Activities for the year ending 31<sup>st</sup> March 2024

|                                                      | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total Funds<br>2024<br>£ | Total Funds<br>2023<br>£ |
|------------------------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Incoming resources</b>                            |      |                            |                          |                          |                          |
| <i>Incoming resources from generated funds:</i>      |      |                            |                          |                          |                          |
| <b>Voluntary income:</b>                             |      |                            |                          |                          |                          |
| Grants                                               |      | -                          | 15,200                   | 15,200                   | -                        |
| Donations                                            |      | 120                        | -                        | 120                      | 3,558                    |
| <b>Activities for generating funds:</b>              |      |                            |                          |                          |                          |
| Investment income                                    | 2    | 317                        | -                        | 317                      | 77                       |
| <b>Incoming resources from charitable activities</b> | 3    | <b>55,712</b>              | <b>-</b>                 | <b>55,712</b>            | <b>56,454</b>            |
|                                                      |      | -----                      | -----                    | -----                    | -----                    |
| <b>Total incoming resources</b>                      |      | <b>56,149</b>              | <b>15,200</b>            | <b>71,349</b>            | <b>60,089</b>            |
| <b>Resources expended</b>                            |      |                            |                          |                          |                          |
| <b>Charitable activities</b>                         | 4    | <b>56,511</b>              | <b>15,837</b>            | <b>72,348</b>            | <b>51,847</b>            |
| <b>Governance costs</b>                              | 5    | <b>4,879</b>               | <b>-</b>                 | <b>4,879</b>             | <b>4,777</b>             |
|                                                      |      | -----                      | -----                    | -----                    | -----                    |
| <b>Total resources expended</b>                      |      | <b>61,390</b>              | <b>15,837</b>            | <b>77,227</b>            | <b>56,624</b>            |
| <b>Net incoming resources</b>                        |      | <b>(5,241)</b>             | <b>(637)</b>             | <b>(5,878)</b>           | <b>3,465</b>             |
|                                                      |      | -----                      | -----                    | -----                    | -----                    |
| <b>Reconciliation of Funds</b>                       |      |                            |                          |                          |                          |
|                                                      | 12   |                            |                          |                          |                          |
| Total funds brought forward                          |      | 36,682                     | 661,297                  | 697,979                  | 694,514                  |
|                                                      |      | -----                      | -----                    | -----                    | -----                    |
| <b>Total funds carried forward</b>                   |      | <b>31,441</b>              | <b>660,660</b>           | <b>692,101</b>           | <b>697,979</b>           |
|                                                      |      | -----                      | -----                    | -----                    | -----                    |

**Ellel Village Hall Trust**  
**Balance sheet as at 31<sup>st</sup> March 2024**

|                                                | <i>Note</i> | <b>Total Funds</b> | <b>Total Funds</b> | Total Funds | Total Funds |
|------------------------------------------------|-------------|--------------------|--------------------|-------------|-------------|
|                                                |             | <b>2024</b>        | <b>2024</b>        | 2023        | 2023        |
|                                                |             | <b>£</b>           | <b>£</b>           | <b>£</b>    | <b>£</b>    |
| <b>Fixed assets</b>                            |             |                    |                    |             |             |
| Tangible assets – restricted funds             | 8           | <b>662,045</b>     |                    | 662,683     |             |
| Tangible assets – unrestricted funds           | 9           | <b>7,614</b>       |                    | 11,592      |             |
|                                                |             | -----              |                    | -----       |             |
|                                                |             |                    | <b>669,659</b>     |             | 674,275     |
| <b>Current assets</b>                          |             |                    |                    |             |             |
| Stock                                          |             | <b>100</b>         |                    | 100         |             |
| Accrued income                                 | 10          | <b>125</b>         |                    | 27          |             |
| Prepayments                                    |             | <b>2,422</b>       |                    | 6,970       |             |
| Trade debtors                                  |             | <b>9,835</b>       |                    | 11,028      |             |
| Cash at bank                                   |             | <b>27,501</b>      |                    | 29,691      |             |
|                                                |             | -----              |                    | -----       |             |
|                                                |             |                    | <b>39,983</b>      |             | 47,816      |
| <b>Liabilities</b>                             |             |                    |                    |             |             |
| Creditors: Amounts falling due within one year | 11          |                    | <b>(17,541)</b>    |             | (24,112)    |
|                                                |             |                    | -----              |             | -----       |
| Net current assets                             |             |                    | <b>22,442</b>      |             | 23,704      |
|                                                |             |                    | -----              |             | -----       |
| <b>Net assets</b>                              |             |                    | <b>692,101</b>     |             | 697,979     |
|                                                |             |                    | -----              |             | -----       |
| <b>The funds of the charity:</b>               | 12          |                    |                    |             |             |
| Restricted income funds                        |             |                    | <b>660,660</b>     |             | 661,297     |
| Unrestricted income funds                      |             |                    | <b>31,441</b>      |             | 36,682      |
|                                                |             |                    | -----              |             | -----       |
|                                                |             |                    | <b>692,101</b>     |             | 697,979     |
|                                                |             |                    | -----              |             | -----       |

Approved by the trustees on 24 September 2024 and signed on their behalf by:



Mrs H Helme  
Chairman

## **Ellel Village Hall Trust**

### **Notes to the accounts**

#### **1) Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting Standards and the Charities Act 2011.

##### **b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of each fund are disclosed in note 12.

##### **c) Incoming resource**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

##### **d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

##### **e) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **f) Allocation of overhead and support costs**

Overhead and support costs are minimal and of an administrative nature only. Support and overhead costs are allocated to governance.

##### **g) Costs of generating funds**

The costs of generating funds relate to print and publication costs for local community promotions.

##### **h) Charitable activities**

Costs of charitable activities relate to expenses incurred in the running and maintenance of the hall and providing community activities. Charitable activities include staffing costs.

##### **i) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with overhead and support costs.

##### **j) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historic cost. Depreciation is charged on furniture, fixtures, fittings and equipment which is written off on a straight-line basis over their estimated useful life of four years. Depreciation on solar panels is written off on a straight-line basis over their estimated useful life of ten years.

## 1) Accounting policies (continued)

### k) Stock

Stock held comprise cleaning materials. It is valued at the lower of cost and net realisable value.

### l) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

## 2) Investment income

|                           | 2024  | 2023  |
|---------------------------|-------|-------|
|                           | £     | £     |
| Interest on cash deposits | 317   | 77    |
|                           | ----- | ----- |

## 3) Incoming resources from charitable activities

|                          | 2024   | 2023   |
|--------------------------|--------|--------|
|                          | £      | £      |
| Hire of the village hall | 50,348 | 46,940 |
| Solar panel income       | 2,082  | 1,344  |
| Sale of refreshments     | 3,282  | 8,170  |
|                          | -----  | -----  |
|                          | 55,712 | 56,454 |
|                          | -----  | -----  |

## 4) Analysis of charitable activities expenditure

|                                    | Unrestricted funds | £ | Restricted funds | £ | 2024   | 2023   |
|------------------------------------|--------------------|---|------------------|---|--------|--------|
|                                    |                    |   |                  |   | £      | £      |
| Running costs of the village hall: |                    |   |                  |   |        |        |
| Utilities and rates                | 9,247              |   | -                |   | 9,247  | 5,048  |
| Other running costs                | 16,944             |   | 15,200           |   | 32,144 | 11,044 |
| Provision of facilities            | 2,559              |   | -                |   | 2,559  | 6,726  |
| Staff costs                        | 23,107             |   | -                |   | 23,107 | 23,985 |
| Advertising and web costs          | 284                |   | -                |   | 284    | 128    |
| Depreciation of fixed assets       | 4,370              |   | 637              |   | 5,007  | 4,916  |
|                                    | -----              |   | -----            |   | -----  | -----  |
|                                    | 56,511             |   | 15,837           |   | 72,348 | 51,847 |
|                                    | -----              |   | -----            |   | -----  | -----  |

## 5) Analysis of governance costs

|                      | 2024  | 2023  |
|----------------------|-------|-------|
|                      | £     | £     |
| Administration costs | 4,539 | 3,399 |
| Professional fees    | 340   | 1,378 |
|                      | ----- | ----- |
|                      | 4,879 | 4,777 |
|                      | ----- | ----- |

## 6) Analysis of staff costs

Staff costs relate to the management of the hall and are charged to charitable activities. The trustees receive no remuneration for their services and other staffing services are provided on a voluntary basis by the local community as required.

## 7) Auditor's remuneration

No audit fees were payable in the year.

## 8) Tangible fixed assets- restricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings<br>£ | Total<br>£     |
|-------------------------|----------------|----------------|--------------------------|----------------|----------------|
| <b>Cost</b>             |                |                |                          |                |                |
| At 1 April 2023         | 12,978         | 9,628          | 7,134                    | 662,045        | 691,785        |
| Additions               | -              | -              | -                        | -              | -              |
| Disposals               | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2024</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>662,045</b> | <b>691,785</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Depreciation</b>     |                |                |                          |                |                |
| At 1 April 2023         | 12,341         | 9,628          | 7,134                    | -              | 29,103         |
| Charge for the year     | 637            | -              | -                        | -              | 637            |
| Released on disposal    | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2024</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>-</b>       | <b>29,740</b>  |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Net book value</b>   |                |                |                          |                |                |
| <b>At 31 March 2024</b> | <b>-</b>       | <b>-</b>       | <b>-</b>                 | <b>662,045</b> | <b>662,045</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| At 1 April 2023         | 637            | -              | -                        | 662,045        | 662,682        |
|                         | -----          | -----          | -----                    | -----          | -----          |

## 9) Tangible fixed assets- unrestricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings<br>£ | Total<br>£    |
|-------------------------|----------------|----------------|--------------------------|----------------|---------------|
| <b>Cost</b>             |                |                |                          |                |               |
| At 1 April 2023         | 17,537         | 252            | 5,656                    | 340            | 23,785        |
| Additions               | 392            | -              | -                        | -              | 392           |
| Disposals               | -              | -              | -                        | -              | -             |
| <b>At 31 March 2024</b> | <b>17,929</b>  | <b>252</b>     | <b>5,656</b>             | <b>340</b>     | <b>24,177</b> |
| <b>Depreciation</b>     |                |                |                          |                |               |
| At 1 April 2023         | 7,443          | 252            | 4,498                    | -              | 12,193        |
| Charge for the year     | 3,848          | -              | 522                      | -              | 4,370         |
| Released on disposal    | -              | -              | -                        | -              | -             |
| <b>At 31 March 2024</b> | <b>11,291</b>  | <b>252</b>     | <b>5,020</b>             | <b>-</b>       | <b>16,563</b> |
| <b>Net book value</b>   |                |                |                          |                |               |
| <b>At 31 March 2024</b> | <b>6,638</b>   | <b>-</b>       | <b>636</b>               | <b>340</b>     | <b>7,614</b>  |
| At 1 April 2023         | 10,094         | -              | 1,158                    | 340            | 11,592        |

## 10) Analysis of accrued income

|                    | 2024<br>£  | 2023<br>£ |
|--------------------|------------|-----------|
| Solar panel income | 125        | 27        |
|                    | <b>125</b> | <b>27</b> |

## 11) Analysis of current liabilities

|                 | 2024<br>£     | 2023<br>£     |
|-----------------|---------------|---------------|
| Finance lease   | 3,305         | 4,280         |
| Trade creditors | 1,607         | 5,973         |
| Deferred income | 10,143        | 13,140        |
| Accruals        | 2,486         | 719           |
|                 | <b>17,541</b> | <b>24,112</b> |

## 12) Analysis of charitable funds

| <b>Analysis of fund movements</b> | Balance<br>at the start<br>of the year<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | <b>Balance<br/>at the end<br/>of the year<br/>£</b> |
|-----------------------------------|---------------------------------------------|----------------------------|----------------------------|----------------|-----------------------------------------------------|
| a) Restricted fund: Building      | 661,297                                     | -                          | (637)                      | -              | <b>660,660</b>                                      |
| b) Unrestricted fund              | 36,682                                      | 56,149                     | (61,390)                   | -              | <b>34,441</b>                                       |
|                                   | -----                                       | -----                      | -----                      | -----          | -----                                               |
|                                   | 697,979                                     | 56,149                     | (62,027)                   | -              | <b>692,101</b>                                      |
|                                   | -----                                       | -----                      | -----                      | -----          | -----                                               |

a) The Building appeal (restricted fund) was established in 2010 to raise funds to replace the Ellet Village Hall with a new, modern facility based in the centre of the community playing fields.

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

**ELLEL VILLAGE HALL TRUST**

England & Wales - Charity number 225547

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# Accounts

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**Ellel Village Hall Trust**

**Annual report and financial statements**  
**for the year ended**  
**31st March 2023**

# **Ellel Village Hall Trust**

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## **Ellel Village Hall Trust**

### **Members of the board and professional advisers**

|                  |                                                                                                                                                                      |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Charity name     | Ellel Village Hall Trust                                                                                                                                             |
| Charity number   | 225547                                                                                                                                                               |
| Principal office | Ellel Village Hall<br>Main Road<br>Galgate<br>Lancaster<br>LA2 0LQ                                                                                                   |
| Trustees         | Mrs H R Helme, Chairman<br>Mr S Booth Esq<br>Mrs B M Ball<br>Mr D Ford<br>Mrs J K Moore<br>Mrs L J Yates Fitzsimons<br>Mr D S Whitaker<br>Mr N Wilson<br>Ms A Walker |
| Bankers          | NatWest<br>PO Box 17<br>68 Church Street<br>LANCASTER<br>LA1 1LN                                                                                                     |
| Solicitors       | Oglethorpe Sturton and Gillibrand<br>16 Castle Park<br>LANCASTER<br>LA1 1YG                                                                                          |

## **Ellel Village Hall Trust**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2023**

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and reporting by Charities published in 2005.

#### **The Trustees**

The Trustees who served the Charity during the period were as follows:

Mrs H R Helme, Chairman  
Mr S Booth Esq  
Mrs B M Ball  
Mr D Ford  
Mrs J K Moore  
Mrs L J Yates Fitzsimons  
Mr D S Whitaker  
Mr N Wilson  
Ms A Walker

#### **Structure, governance and management**

The Trust was established in 1919 and substantially revised under a new Trust Deed in 2004, to provide a village hall for local residents.

New trustees are normally appointed or elected each year and serve for one year. The Trust Scheme provides for a minimum of seven trustees, four to be elected. The Trust Committee can increase the number of scheduled organisations, with no maximum prescribed.

Full Trustee meetings are normally held month or so, with a formal agenda and minutes, to discuss all matters relating to the management of the Trust and its finances, and the operation of the village hall, which is its prime responsibility. Sub-committees and ad hoc meetings are held at least weekly in practice.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose any relevant interests at the inception of meetings and to withdraw from decisions where a conflict of interest arises.

#### **Risk management**

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Trustees consider the major risk to the operation of the charity would be any unforeseen imbalance in our cash flow and a temporary inability to meet our costs. We have taken steps to mitigate this risk by:

- closely monitoring actual costs and income against our annual budget each month
- reducing employment costs by using voluntary services whenever possible
- actively marketing our services at competitive but cost-effective rates, bearing in mind our overall duty to the community and the need for tight credit control in our booking system
- obtaining comprehensive cover against insurable risks
- close involvement of the trustees and their advisers in support of the hall coordinator
- aiming to maintain adequate reserve funds through the forecasting process

### **Objectives and activities**

Under the Governing Scheme the object of the Trust is **“the provision and maintenance of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.”**

The area of benefit is “Galgate and Ellel in the parish of Ellel, Lancashire, and the neighbourhood thereof”. Benefit to the residents is therefore paramount in the trust’s objectives and all future planning activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on Public Benefit when reviewing the charity’s aims and objectives.

### **Achievements and performance**

Since the opening of the new hall in 2013 the hall has become well established in the area and is focused on meeting the requirements of the local community and wider area.

Achievements in 2023 include:

- Secured funding for hall refurbishment
- Continuing to improve the village hall’s financial position and independence (income has increased by £14,466 – leading to an extra £10,000 paid in wages to our local staff)
- Recruited two new Trustees who bring their own specific experience and knowledge

### **Financial Review**

Hall rental income was £56,454 (2022: £45,501). There is also a total of £11,840 in deposits being held for future bookings. This income is not yet recognised in the turnover. We have paid a total of £23,985 in wages costs to staff we have employed from the local community. The hall has suffered considerable extra costs this year. Electricity costs have increased by 100% and insurance by 200%. There have been general increased costs for all other suppliers. However on a positive note, increased spending on repairs and maintenance has been met by surplus funds. In conclusion the hall can meet all of debts and is running as a successful business for the community.

## **Investment policy and performance**

Surplus funds are held with NatWest Bank in a deposit account which currently provides an interest rate of 0.65%.

## **Reserves policy**

The Trustees' aim to maintain free reserves in unrestricted funds at a level to cover three months of unrestricted charitable expenditure, the 2023 requirement is £14,000 which is covered by cash reserves of £29,691. The Trustees are satisfied with this position.

The balance held as restricted funds at the year end was £661,297 (2022: £661,934).

## **Plans for the future**

Future plans, in line with our business plan are to widen the scope of activities to meet the public need and, as funds permit, to engage the local community in closer consultation and to continue to offer both paid and voluntary work experience locally. We have secured funding on the renovations and redecoration of the hall so the next 12 months will be spent focusing and coordinating this. This should be completed by October 2023, we then want to invite the local community to celebrate completion of the works with us by throwing a party at the hall. We are also looking at securing funding to improve the outdoor play area used by the Preschool.

## **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

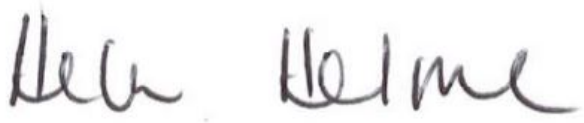
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principals of the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and

detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity.

Approved by the Trustees on 31 May 2023 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Helme', written in a cursive style.

Mrs H Helme

Chairman

## **Independent Examiner's Report to the Trustees of Ellel Village Hall Trust**

I report on the financial statements of Ellel Village Hall Trust for the year ended 31 March 2023, set out on pages 8 to 14.

### **Respective responsibilities of trustees and auditor**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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 and 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Barratt FCA  
8 Condor Drive, Galgate, Lancaster, LA2 0BJ  
22 August 2023

## Statement of Financial Activities for the year ending 31<sup>st</sup> March 2023

|                                                      | <i>Note</i> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> |
|------------------------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Incoming resources</b>                            |             |                                     |                                   |                                   |                                   |
| <i>Incoming resources from generated funds:</i>      |             |                                     |                                   |                                   |                                   |
| <b>Voluntary income:</b>                             |             |                                     |                                   |                                   |                                   |
| Donations                                            |             | <b>3,558</b>                        | -                                 | <b>3,558</b>                      | 120                               |
| <b>Activities for generating funds:</b>              |             |                                     |                                   |                                   |                                   |
| Investment income                                    | 2           | <b>77</b>                           | -                                 | <b>77</b>                         | 1                                 |
| <i>Incoming resources from charitable activities</i> | 3           | <b>56,454</b>                       | -                                 | <b>56,454</b>                     | 45,501                            |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total incoming resources</b>                      |             | <b>60,089</b>                       | -                                 | <b>60,089</b>                     | 45,622                            |
| <b>Resources expended</b>                            |             |                                     |                                   |                                   |                                   |
| <i>Charitable activities</i>                         | 4           | <b>51,210</b>                       | <b>637</b>                        | <b>51,847</b>                     | 34,319                            |
| <i>Governance costs</i>                              | 5           | <b>4,777</b>                        | -                                 | <b>4,777</b>                      | 3,133                             |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total resources expended</b>                      |             | <b>55,987</b>                       | <b>637</b>                        | <b>56,624</b>                     | 37,452                            |
| <b>Net incoming resources</b>                        |             | <b>4,102</b>                        | <b>(637)</b>                      | <b>3,465</b>                      | 8,170                             |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Reconciliation of Funds</b>                       |             |                                     |                                   |                                   |                                   |
|                                                      | 12          |                                     |                                   |                                   |                                   |
| Total funds brought forward                          |             | 32,580                              | 661,934                           | 694,514                           | 686,344                           |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total funds carried forward</b>                   |             | <b>36,682</b>                       | <b>661,297</b>                    | <b>697,979</b>                    | 694,514                           |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |

**Ellel Village Hall Trust**  
**Balance sheet as at 31<sup>st</sup> March 2023**

|                                                | Note | Total Funds<br>2023 | £ | Total Funds<br>2023 | £ | Total Funds<br>2022 | £ | Total Funds<br>2022 | £ |
|------------------------------------------------|------|---------------------|---|---------------------|---|---------------------|---|---------------------|---|
| <b>Fixed assets</b>                            |      |                     |   |                     |   |                     |   |                     |   |
| Tangible assets – restricted funds             | 8    | 662,683             |   |                     |   | 663,320             |   |                     |   |
| Tangible assets – unrestricted funds           | 9    | 11,592              |   |                     |   | 4,769               |   |                     |   |
|                                                |      | -----               |   |                     |   | -----               |   |                     |   |
|                                                |      |                     |   | 674,275             |   |                     |   | 668,089             |   |
| <b>Current assets</b>                          |      |                     |   |                     |   |                     |   |                     |   |
| Stock                                          |      | 100                 |   |                     |   | 100                 |   |                     |   |
| Accrued income                                 | 10   | 27                  |   |                     |   | 5,915               |   |                     |   |
| Prepayments                                    |      | 6,970               |   |                     |   | 1,017               |   |                     |   |
| Trade debtors                                  |      | 11,028              |   |                     |   | -                   |   |                     |   |
| Cash at bank                                   |      | 29,691              |   |                     |   | 31,965              |   |                     |   |
|                                                |      | -----               |   |                     |   | -----               |   |                     |   |
|                                                |      |                     |   | 47,816              |   |                     |   | 38,997              |   |
| <b>Liabilities</b>                             |      |                     |   |                     |   |                     |   |                     |   |
| Creditors: Amounts falling due within one year | 11   |                     |   | (24,112)            |   |                     |   | (12,572)            |   |
|                                                |      |                     |   | -----               |   |                     |   | -----               |   |
| Net current assets                             |      |                     |   | 23,704              |   |                     |   | 26,425              |   |
|                                                |      |                     |   | -----               |   |                     |   | -----               |   |
| <b>Net assets</b>                              |      |                     |   | 697,979             |   |                     |   | 694,514             |   |
|                                                |      |                     |   | -----               |   |                     |   | -----               |   |
| <b>The funds of the charity:</b>               |      |                     |   |                     |   |                     |   |                     |   |
| Restricted income funds                        | 12   |                     |   | 661,297             |   |                     |   | 661,934             |   |
| Unrestricted income funds                      |      |                     |   | 36,682              |   |                     |   | 32,580              |   |
|                                                |      |                     |   | -----               |   |                     |   | -----               |   |
|                                                |      |                     |   | 697,979             |   |                     |   | 694,514             |   |
|                                                |      |                     |   | -----               |   |                     |   | -----               |   |

Approved by the trustees on 31 May 2023 and signed on their behalf by:



Mrs H Helme  
Chairman

## **Ellel Village Hall Trust**

### **Notes to the accounts**

#### **1) Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting Standards and the Charities Act 2011.

##### **b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of each fund are disclosed in note 12.

##### **c) Incoming resource**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

##### **d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

##### **e) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **f) Allocation of overhead and support costs**

Overhead and support costs are minimal and of an administrative nature only. Support and overhead costs are allocated to governance.

##### **g) Costs of generating funds**

The costs of generating funds relate to print and publication costs for local community promotions.

##### **h) Charitable activities**

Costs of charitable activities relate to expenses incurred in the running and maintenance of the hall and providing community activities. Charitable activities include staffing costs.

##### **i) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with overhead and support costs.

##### **j) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historic cost. Depreciation is charged on furniture, fixtures, fittings and equipment which is written off on a straight-line basis over their estimated useful life of four years. Depreciation on solar panels is written off on a straight-line basis over their estimated useful life of ten years.

## 1) Accounting policies (continued)

### k) Stock

Stock held comprise cleaning materials. It is valued at the lower of cost and net realisable value.

### l) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

## 2) Investment income

|                           | 2023  | 2022  |
|---------------------------|-------|-------|
|                           | £     | £     |
| Interest on cash deposits | 77    | 1     |
|                           | ----- | ----- |

## 3) Incoming resources from charitable activities

|                          | 2023   | 2022   |
|--------------------------|--------|--------|
|                          | £      | £      |
| Hire of the village hall | 46,940 | 33,941 |
| Solar panel income       | 1,344  | 1,864  |
| Grant receipts           | -      | 3,861  |
| Sale of refreshments     | 8,170  | 5,835  |
|                          | -----  | -----  |
|                          | 56,454 | 45,501 |
|                          | -----  | -----  |

## 4) Analysis of charitable activities expenditure

|                                    | Unrestricted funds | £ | Restricted funds | £ | 2023   | 2022   |
|------------------------------------|--------------------|---|------------------|---|--------|--------|
|                                    |                    |   |                  |   | £      | £      |
| Running costs of the village hall: |                    |   |                  |   |        |        |
| Utilities and rates                | 5,048              |   | -                |   | 5,048  | 3,568  |
| Other running costs                | 11,044             |   | -                |   | 11,044 | 6,557  |
| Provision of facilities            | 6,726              |   | -                |   | 6,726  | 6,770  |
| Staff costs                        | 23,985             |   | -                |   | 23,985 | 13,590 |
| Advertising and web costs          | 128                |   | -                |   | 128    | 1,562  |
| Depreciation of fixed assets       | 4,279              |   | 637              |   | 4,916  | 2,272  |
|                                    | -----              |   | -----            |   | -----  | -----  |
|                                    | 51,210             |   | 637              |   | 51,847 | 34,319 |
|                                    | -----              |   | -----            |   | -----  | -----  |

## 5) Analysis of governance costs

|                      | 2023         | 2022         |
|----------------------|--------------|--------------|
|                      | £            | £            |
| Administration costs | 3,399        | 1,393        |
| Professional fees    | 1,378        | 1,740        |
|                      | -----        | -----        |
|                      | <b>4,777</b> | <b>3,133</b> |
|                      | -----        | -----        |

## 6) Analysis of staff costs

Staff costs relate to the management of the hall and are charged to charitable activities. The trustees receive no remuneration for their services and other staffing services are provided on a voluntary basis by the local community as required.

## 7) Auditor's remuneration

No audit fees were payable in the year.

## 8) Tangible fixed assets- restricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings<br>£ | Total<br>£     |
|-------------------------|----------------|----------------|--------------------------|----------------|----------------|
| <b>Cost</b>             |                |                |                          |                |                |
| At 1 April 2022         | 12,978         | 9,628          | 7,134                    | 662,045        | 691,785        |
| Additions               | -              | -              | -                        | -              | -              |
| Disposals               | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2023</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>662,045</b> | <b>691,785</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Depreciation</b>     |                |                |                          |                |                |
| At 1 April 2022         | 11,703         | 9,628          | 7,134                    | -              | 28,465         |
| Charge for the year     | 637            | -              | -                        | -              | 637            |
| Released on disposal    | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2023</b> | <b>12,340</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>-</b>       | <b>29,103</b>  |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Net book value</b>   |                |                |                          |                |                |
| <b>At 31 March 2023</b> | <b>637</b>     | <b>-</b>       | <b>-</b>                 | <b>662,045</b> | <b>662,682</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| At 1 April 2022         | 1,275          | -              | -                        | 662,045        | 663,957        |
|                         | -----          | -----          | -----                    | -----          | -----          |

## 9) Tangible fixed assets- unrestricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings<br>£ | Total<br>£    |
|-------------------------|----------------|----------------|--------------------------|----------------|---------------|
| <b>Cost</b>             |                |                |                          |                |               |
| At 1 April 2022         | 6,886          | 252            | 5,206                    | 340            | 12,684        |
| Additions               | 10,651         | -              | 450                      | -              | 11,101        |
| Disposals               | -              | -              | -                        | -              | -             |
| <b>At 31 March 2023</b> | <b>17,537</b>  | <b>252</b>     | <b>5,656</b>             | <b>340</b>     | <b>23,785</b> |
| <b>Depreciation</b>     |                |                |                          |                |               |
| At 1 April 2022         | 3,687          | 252            | 3,976                    | -              | 7,915         |
| Charge for the year     | 3,756          | -              | 522                      | -              | 4,278         |
| Released on disposal    | -              | -              | -                        | -              | -             |
| <b>At 31 March 2023</b> | <b>7,443</b>   | <b>252</b>     | <b>4,498</b>             | <b>-</b>       | <b>12,193</b> |
| <b>Net book value</b>   |                |                |                          |                |               |
| <b>At 31 March 2023</b> | <b>10,094</b>  | <b>-</b>       | <b>1,158</b>             | <b>340</b>     | <b>11,592</b> |
| At 1 April 2022         | 3,199          | -              | 1,230                    | 340            | 4,769         |

## 10) Analysis of accrued income

|                    | 2023<br>£ | 2022<br>£    |
|--------------------|-----------|--------------|
| Hall rental        | -         | 5,915        |
| Solar panel income | 27        | -            |
|                    | <b>27</b> | <b>5,915</b> |

## 11) Analysis of current liabilities

|                 | 2023<br>£     | 2022<br>£     |
|-----------------|---------------|---------------|
| Finance lease   | 4,280         | -             |
| Trade creditors | 5,973         | 3,292         |
| Deferred income | 13,140        | 5,659         |
| Accruals        | 719           | 3,621         |
|                 | <b>24,112</b> | <b>12,572</b> |

## 12) Analysis of charitable funds

| <b>Analysis of fund movements</b> | Balance<br>at the start<br>of the year<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | <b>Balance<br/>at the end<br/>of the year<br/>£</b> |
|-----------------------------------|---------------------------------------------|----------------------------|----------------------------|----------------|-----------------------------------------------------|
| a) Restricted fund: Building      | 661,934                                     | -                          | (637)                      | -              | <b>661,297</b>                                      |
| b) Unrestricted fund              | 32,580                                      | 60,088                     | (55,986)                   | -              | <b>36,682</b>                                       |
|                                   | -----                                       | -----                      | -----                      | -----          | -----                                               |
|                                   | 694,514                                     | 60,088                     |                            | -              | <b>697,979</b>                                      |
|                                   | -----                                       | -----                      | -----                      | -----          | -----                                               |

a) The Building appeal (restricted fund) was established in 2010 to raise funds to replace the Ellet Village Hall with a new, modern facility based in the centre of the community playing fields.

b) The unrestricted funds are available to be spent for any of the purposes of the charity.

**ELLEL VILLAGE HALL TRUST**

England & Wales - Charity number 225547

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# Accounts

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**Ellel Village Hall Trust**

**Annual report and financial statements**  
**for the year ended**  
**31st March 2022**

# **Ellel Village Hall Trust**

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## **Ellel Village Hall Trust**

### **Members of the board and professional advisers**

|                  |                                                                                                                                        |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| Charity name     | Ellel Village Hall Trust                                                                                                               |
| Charity number   | 225547                                                                                                                                 |
| Principal office | Ellel Village Hall<br>Main Road<br>Galgate<br>Lancaster<br>LA2 0LQ                                                                     |
| Trustees         | Mrs H R Helme, Chairman<br>Mr S Booth Esq<br>Mrs B M Ball<br>Mr D Ford<br>Mrs J K Moore<br>Mrs L J Yates Fitzsimons<br>Mr D S Whitaker |
| Bankers          | NatWest<br>PO Box 17<br>68 Church Street<br>LANCASTER<br>LA1 1LN                                                                       |
| Solicitors       | Oglethorpe Sturton and Gillibrand<br>16 Castle Park<br>LANCASTER<br>LA1 1YG                                                            |

## **Ellel Village Hall Trust**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2022**

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and reporting by Charities published in 2005.

#### **The Trustees**

The Trustees who served the Charity during the period were as follows:

Mrs H R Helme, Chairman  
Mr S Booth Esq  
Mrs B M Ball  
Mr D Ford  
Mrs J K Moore  
Mrs L J Yates Fitzsimons  
Mr D S Whitaker

#### **Structure, governance and management**

The trust was established in 1919 and substantially revised under a new Trust Deed in 2004, to provide a village hall for local residents.

New trustees are normally appointed or elected each year and serve for one year. The Trust Scheme provides for a minimum of seven trustees, four to be elected. The Trust Committee can increase the number of scheduled organisations, with no maximum prescribed.

Full Trustee meetings are normally held month or so, with a formal agenda and minutes, to discuss all matters relating to the management of the Trust and its finances, and the operation of the village hall, which is its prime responsibility. Sub-committees and ad hoc meetings are held at least weekly in practice.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose any relevant interests at the inception of meetings and to withdraw from decisions where a conflict of interest arises.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The trustees consider the major risk to the operation of the charity would be any unforeseen imbalance in our cash flow and a temporary inability to meet our costs. We have taken steps to mitigate this risk by:

- closely monitoring actual costs and income against our annual budget each month

- reducing employment costs by using voluntary services whenever possible
- actively marketing our services at competitive but cost-effective rates, bearing in mind our overall duty to the community and the need for tight credit control in our booking system
- obtaining comprehensive cover against insurable risks
- close involvement of the trustees and their advisers in support of the hall coordinator
- aiming to maintain adequate reserve funds through the forecasting process

### **Objectives and activities**

Under the Governing Scheme the object of the trust is **“the provision and maintenance of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.”**

The area of benefit is “Galgate and Ellel in the parish of Ellel, Lancashire, and the neighbourhood thereof”. Benefit to the residents is therefore paramount in the trust’s objectives and all future planning activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on Public Benefit when reviewing the charity’s aims and objectives.

### **Achievements and performance**

Since the opening of the new hall in 2013 the hall has become well established in the area and is focused on meeting the requirements of the local community and wider area.

Achievements in 2022 include:

- Recruited 6 local staff members including a Hall Coordinator
- Purchased Commercial dishwasher and Water boiler to improve facilities for our users
- Continuing to improve the Village Hall financial position and independence
- New website finished and launched

### **Financial Review**

Hall rental income was £33,941 (2021: £6,278) The Trustees are pleased to report that Ellel Village Hall Trust is now financially stable. 3 months running costs have been safely deposited into the charities savings account and on top of this there are over around £10,000 surplus cash in the current account. Most of this will be spent on a complete redecoration of the village hall and some other improvements. Grant funding is being investigated as a source of funding to help pay for these improvements. Tight financial controls are being adhered to with each month’s financial results being compared to the budget. All in all a very successful year for the hall with many future bookings in the diary. There is a total of £5,659 in deposits being held for future bookings. This income is not yet recognised in the turnover.

## **Investment policy and performance**

Surplus funds are held with NatWest Bank in a deposit account which currently provides an interest rate of 0.65%.

## **Reserves policy**

The Trustees' aim to maintain free reserves in unrestricted funds at a level to cover three months of unrestricted charitable expenditure, the 2022 requirement is £9,000 which is covered by cash reserves of £31,965. The Trustees are satisfied with this position.

The balance held as restricted funds at the year end was £661,933 (2021: £662,571).

## **Plans for the future**

Future plans, in line with our business plan are to widen the scope of activities to meet the public need and, as funds permit, to engage the local community in closer consultation and to continue to offer both paid and voluntary work experience locally. We are looking at offering Christmas party packages to help get more bookings in the winter months to ease cashflow. We will be focused on looking at funding options for the improvements and maintenance that needs to be undertaken. We now have a projector so we are going to be doing a marketing push on conferences to try to fill up some weekday daytime space.

## **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principals of the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and

detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity.

Approved by the Trustees on 17 August 2022 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Helme'.

Mrs H Helme

Chairman

## **Independent Examiner's Report to the Trustees of Ellel Village Hall Trust**

I report on the financial statements of Ellel Village Hall Trust for the year ended 31 March 2022, set out on pages 8 to 14.

### **Respective responsibilities of trustees and auditor**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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 and 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Barratt FCA  
8 Condor Drive, Galgate, Lancaster, LA2 0BJ  
22 August 2022

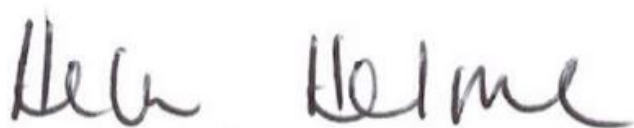
## Statement of Financial Activities for the year ending 31<sup>st</sup> March 2022

|                                                      | <i>Note</i> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> | <b>Total Funds<br/>2021<br/>£</b> |
|------------------------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Incoming resources</b>                            |             |                                     |                                   |                                   |                                   |
| <i>Incoming resources from generated funds:</i>      |             |                                     |                                   |                                   |                                   |
| <b>Voluntary income:</b>                             |             |                                     |                                   |                                   |                                   |
| Donations                                            |             | <b>120</b>                          | -                                 | <b>120</b>                        | -                                 |
| <b>Activities for generating funds:</b>              |             |                                     |                                   |                                   |                                   |
| Community fundraising activities                     |             | -                                   | -                                 | -                                 | -                                 |
| Investment income                                    | 3           | <b>1</b>                            | -                                 | <b>1</b>                          | 2                                 |
| <b>Incoming resources from charitable activities</b> | 4           | <b>45,501</b>                       | -                                 | <b>45,501</b>                     | 33,252                            |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total incoming resources</b>                      |             | <b>45,622</b>                       | -                                 | <b>45,622</b>                     | 33,254                            |
| <b>Resources expended</b>                            |             |                                     |                                   |                                   |                                   |
| <b>Charitable activities</b>                         | 5           | <b>33,682</b>                       | <b>637</b>                        | <b>34,319</b>                     | 13,133                            |
| <b>Governance costs</b>                              | 6           | <b>3,133</b>                        | -                                 | <b>3,133</b>                      | 2,448                             |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total resources expended</b>                      |             | <b>36,815</b>                       | <b>637</b>                        | <b>37,452</b>                     | 15,581                            |
| <b>Net incoming resources</b>                        |             | <b>8,807</b>                        | <b>(637)</b>                      | <b>8,170</b>                      | 17,673                            |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Reconciliation of Funds</b>                       |             |                                     |                                   |                                   |                                   |
|                                                      | 12          |                                     |                                   |                                   |                                   |
| Total funds brought forward                          |             | 23,773                              | 662,571                           | 686,344                           | 668,672                           |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |
| <b>Total funds carried forward</b>                   |             | <b>32,580</b>                       | <b>661,934</b>                    | <b>694,514</b>                    | 686,344                           |
|                                                      |             | -----                               | -----                             | -----                             | -----                             |

**Ellel Village Hall Trust**  
**Balance sheet as at 31<sup>st</sup> March 2022**

|                                                | <i>Note</i> | <b>Total Funds</b><br><b>2022</b> | <b>£</b> | <b>Total Funds</b><br><b>2022</b> | <b>£</b> | Total Funds<br>2021 | <b>£</b> | Total Funds<br>2021 | <b>£</b> |
|------------------------------------------------|-------------|-----------------------------------|----------|-----------------------------------|----------|---------------------|----------|---------------------|----------|
| <b>Fixed assets</b>                            |             |                                   |          |                                   |          |                     |          |                     |          |
| Tangible assets – restricted funds             | 9           | <b>663,320</b>                    |          |                                   |          | 663,957             |          |                     |          |
| Tangible assets – unrestricted funds           | 10          | <b>4,769</b>                      |          |                                   |          | 714                 |          |                     |          |
|                                                |             | -----                             |          |                                   |          | -----               |          |                     |          |
|                                                |             |                                   |          | <b>668,089</b>                    |          |                     |          | 664,671             |          |
| <b>Current assets</b>                          |             |                                   |          |                                   |          |                     |          |                     |          |
| Stock                                          |             | <b>100</b>                        |          |                                   |          | 100                 |          |                     |          |
| Accrued income                                 | 11          | <b>5,915</b>                      |          |                                   |          | 3,911               |          |                     |          |
| Prepayments                                    |             | <b>1,017</b>                      |          |                                   |          | 606                 |          |                     |          |
| Cash at bank                                   |             | <b>31,965</b>                     |          |                                   |          | 21,039              |          |                     |          |
|                                                |             | -----                             |          |                                   |          | -----               |          |                     |          |
|                                                |             |                                   |          | <b>38,997</b>                     |          | 25,656              |          |                     |          |
| <b>Liabilities</b>                             |             |                                   |          |                                   |          |                     |          |                     |          |
| Creditors: Amounts falling due within one year | 12          |                                   |          | <b>(12,572)</b>                   |          |                     |          | (3,982)             |          |
|                                                |             |                                   |          | -----                             |          |                     |          | -----               |          |
| Net current assets                             |             |                                   |          | <b>26,425</b>                     |          |                     |          | 21,674              |          |
|                                                |             |                                   |          | -----                             |          |                     |          | -----               |          |
| <b>Net assets</b>                              |             |                                   |          | <b>694,514</b>                    |          |                     |          | 686,345             |          |
|                                                |             |                                   |          | -----                             |          |                     |          | -----               |          |
| <b>The funds of the charity:</b>               |             |                                   |          |                                   |          |                     |          |                     |          |
|                                                | 13          |                                   |          |                                   |          |                     |          |                     |          |
| Restricted income funds                        |             |                                   |          | <b>661,934</b>                    |          |                     |          | 662,571             |          |
| Unrestricted income funds                      |             |                                   |          | <b>32,580</b>                     |          |                     |          | 23,774              |          |
|                                                |             |                                   |          | -----                             |          |                     |          | -----               |          |
|                                                |             |                                   |          | <b>694,514</b>                    |          |                     |          | 686,345             |          |
|                                                |             |                                   |          | -----                             |          |                     |          | -----               |          |

Approved by the trustees on 17 August 2022 and signed on their behalf by:



Mrs H Helme

Chairman

## **Ellel Village Hall Trust**

### **Notes to the accounts**

#### **1) Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting Standards and the Charities Act 2011.

##### **b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of each fund are disclosed in note 13.

##### **c) Incoming resource**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

##### **d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

##### **e) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **f) Allocation of overhead and support costs**

Overhead and support costs are minimal and of an administrative nature only. Support and overhead costs are allocated to governance.

##### **g) Costs of generating funds**

The costs of generating funds relate to print and publication costs for local community promotions.

##### **h) Charitable activities**

Costs of charitable activities relate to expenses incurred in the running and maintenance of the hall and providing community activities. Charitable activities include staffing costs.

##### **i) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with overhead and support costs.

##### **j) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historic cost. Depreciation is charged on furniture, fixtures, fittings and equipment which is written off on a straight-line basis over their estimated useful life of four years. Depreciation on solar panels is written off on a straight-line basis over their estimated useful life of ten years.

## 1) Accounting policies (continued)

### k) Stock

Stock held comprise cleaning materials. It is valued at the lower of cost and net realisable value.

### l) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

## 2) Investment income

|                           | 2022  | 2021  |
|---------------------------|-------|-------|
| Interest on cash deposits | 1     | 2     |
|                           | ----- | ----- |

## 3) Incoming resources from charitable activities

|                          | 2022   | 2021   |
|--------------------------|--------|--------|
| Hire of the village hall | 33,941 | 6,278  |
| Solar panel income       | 1,864  | 1,781  |
| Grant receipts           | 3,861  | 23,471 |
| Sale of refreshments     | 5,835  | 1,722  |
|                          | -----  | -----  |
|                          | 45,501 | 33,252 |
|                          | -----  | -----  |

## 4) Analysis of charitable activities expenditure

|                                    | Unrestricted funds | £ | Restricted funds | £ | 2022   | 2021   |
|------------------------------------|--------------------|---|------------------|---|--------|--------|
|                                    |                    |   |                  |   | £      | £      |
| Running costs of the village hall: |                    |   |                  |   |        |        |
| Utilities and rates                | 3,568              |   | -                |   | 3,568  | 5,315  |
| Other running costs                | 6,557              |   | -                |   | 6,557  | 935    |
| Provision of hall activities       | -                  |   | -                |   | -      | 634    |
| Provision of facilities            | 6,770              |   | -                |   | 6,770  | 1,873  |
| Staff costs                        | 13,590             |   | -                |   | 13,590 | 3,526  |
| Advertising and web costs          | 1,562              |   | -                |   | 1,562  | -      |
| Depreciation of fixed assets       | 1,635              |   | 637              |   | 2,272  | 850    |
|                                    | -----              |   | -----            |   | -----  | -----  |
|                                    | 33,682             |   | 637              |   | 34,319 | 13,133 |
|                                    | -----              |   | -----            |   | -----  | -----  |

## 5) Analysis of governance costs

|                      | 2022         | 2021         |
|----------------------|--------------|--------------|
|                      | £            | £            |
| Administration costs | 1,393        | 2,148        |
| Professional fees    | 1,740        | 300          |
|                      | -----        | -----        |
|                      | <b>3,133</b> | <b>2,448</b> |
|                      | -----        | -----        |

## 6) Analysis of staff costs

Staff costs relate to the management of the hall and are charged to charitable activities. The trustees receive no remuneration for their services and other staffing services are provided on a voluntary basis by the local community as required.

## 7) Auditor's remuneration

No audit fees were payable in the year.

## 8) Tangible fixed assets- restricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings      | Total          |
|-------------------------|----------------|----------------|--------------------------|----------------|----------------|
| <b>Cost</b>             |                |                |                          |                |                |
| At 1 April 2021         | 12,978         | 9,628          | 7,134                    | 662,045        | 691,785        |
| Additions               | -              | -              | -                        | -              | -              |
| Disposals               | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2022</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>662,045</b> | <b>691,785</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Depreciation</b>     |                |                |                          |                |                |
| At 1 April 2021         | 11,066         | 9,628          | 7,134                    | -              | 27,828         |
| Charge for the year     | 637            | -              | -                        | -              | 637            |
| Released on disposal    | -              | -              | -                        | -              | -              |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>At 31 March 2022</b> | <b>11,703</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>-</b>       | <b>28,465</b>  |
|                         | -----          | -----          | -----                    | -----          | -----          |
| <b>Net book value</b>   |                |                |                          |                |                |
| <b>At 31 March 2022</b> | <b>1,275</b>   | <b>-</b>       | <b>-</b>                 | <b>662,045</b> | <b>663,320</b> |
|                         | -----          | -----          | -----                    | -----          | -----          |
| At 1 April 2021         | 1,912          | -              | -                        | 662,045        | 663,957        |
|                         | -----          | -----          | -----                    | -----          | -----          |

## 9) Tangible fixed assets- unrestricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings  | Total         |
|-------------------------|----------------|----------------|--------------------------|------------|---------------|
| <b>Cost</b>             |                |                |                          |            |               |
| At 1 April 2021         | 2,837          | 252            | 3,566                    | 340        | 6,995         |
| Additions               | 4,049          | -              | 1,640                    | -          | 5,689         |
| Disposals               | -              | -              | -                        | -          | -             |
| <b>At 31 March 2022</b> | <b>6,886</b>   | <b>252</b>     | <b>5,206</b>             | <b>340</b> | <b>12,684</b> |
| <b>Depreciation</b>     |                |                |                          |            |               |
| At 1 April 2021         | 2,462          | 252            | 3,566                    | -          | 6,280         |
| Charge for the year     | 1,225          | -              | 410                      | -          | 1,635         |
| Released on disposal    | -              | -              | -                        | -          | -             |
| <b>At 31 March 2022</b> | <b>3,687</b>   | <b>252</b>     | <b>3,976</b>             | <b>-</b>   | <b>7,915</b>  |
| <b>Net book value</b>   |                |                |                          |            |               |
| <b>At 31 March 2022</b> | <b>3,199</b>   | <b>-</b>       | <b>1,230</b>             | <b>340</b> | <b>4,769</b>  |
| At 1 April 2021         | 375            | -              | -                        | 340        | 715           |

## 10) Analysis of accrued income

|             | 2022  | 2021  |
|-------------|-------|-------|
| Hall rental | 5,915 | 3,911 |

## 11) Analysis of current liabilities

|                 | 2022          | 2021         |
|-----------------|---------------|--------------|
| Trade creditors | 3,292         | 2,529        |
| Deferred income | 5,659         | 1,275        |
| Accruals        | 3,621         | 178          |
|                 | <b>12,572</b> | <b>3,982</b> |

## 12) Analysis of charitable funds

| <b>Analysis of fund movements</b> | <b>Balance<br/>at the start<br/>of the year<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance<br/>at the end<br/>of the year<br/>£</b> |
|-----------------------------------|-------------------------------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------------------------|
| a) Restricted fund: Building      | <b>662,571</b>                                        | -                                   | 637                                 | -                      | <b>661,934</b>                                      |
| b) Unrestricted fund              | <b>23,773</b>                                         | 45,622                              | 36,815                              | -                      | <b>32,580</b>                                       |
|                                   | -----                                                 | -----                               | -----                               | -----                  | -----                                               |
|                                   | <b>686,344</b>                                        | 45,622                              | 37,452                              | -                      | <b>694,514</b>                                      |
|                                   | -----                                                 | -----                               | -----                               | -----                  | -----                                               |

- a) The Building appeal (restricted fund) was established in 2010 to raise funds to replace the Ellet Village Hall with a new, modern facility based in the centre of the community playing fields.
- b) The unrestricted funds are available to be spent for any of the purposes of the charity.

**ELLEL VILLAGE HALL TRUST**

England & Wales - Charity number 225547

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# Accounts

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**Ellel Village Hall Trust**

**Annual report and financial statements  
for the year ended  
31st March 2021**

# **Ellel Village Hall Trust**

## **Contents**

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## **Ellel Village Hall Trust**

### **Members of the board and professional advisers**

|                  |                                                                                                                                         |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Charity name     | Ellel Village Hall Trust                                                                                                                |
| Charity number   | 225547                                                                                                                                  |
| Principal office | 23 Vernon Crescent<br>Galgate<br>Lancaster<br>LA2 0LX                                                                                   |
| Trustees         | Mrs H R Helme, Chairman<br>Mr S Booth Esq<br>Mrs B M Ball<br>Mr D Ford<br>Mrs J K Moore<br>Mrs L J Yates- Fitzsimons<br>Mr D S Whitaker |
| Bankers          | NatWest<br>PO Box 17<br>68 Church Street<br>LANCASTER<br>LA1 1LN                                                                        |
| Solicitors       | Oglethorpe Sturton and Gillibrand<br>16 Castle Park<br>LANCASTER<br>LA1 1YG                                                             |

## **Ellel Village Hall Trust**

### **Report of the Trustees for the year ended 31<sup>st</sup> March 2021**

The Trustees present their annual report and financial statements for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and reporting by Charities published in 2005.

#### **The Trustees**

The Trustees who served the Charity during the period were as follows:

Mrs H R Helme, Chairman  
Mr S Booth Esq  
Mrs B M Ball  
Mr D Ford  
Mrs J K Moore  
Mrs L J Yates-Fitzsimons Esq  
Mr D S Whitaker

#### **Structure, governance and management**

The trust was established in 1919 and substantially revised under a new Trust Deed in 2004, to provide a village hall for local residents.

New trustees are normally appointed or elected each year at the Annual General Meeting and serve for one year (until the next AGM). The Trust Scheme provides for a minimum of seven trustees, four to be elected at the AGM, and three appointed by scheduled organisations. The Trust Committee can increase the number of scheduled organisations, with no maximum prescribed.

Full Trustee meetings are normally held every two months or so, with a formal agenda and minutes, to discuss all matters relating to the management of the Trust and its finances, and the operation of the village hall, which is its prime responsibility. Sub-committees and ad hoc meetings are held at least weekly in practice.

All trustees give of their time freely and no trustee remuneration was paid in the year. Trustees are required to disclose any relevant interests at the inception of meetings and to withdraw from decisions where a conflict of interest arises.

#### **Risk management**

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The trustees consider the major risk to the operation of the charity would be any unforeseen imbalance in our cash flow and a temporary inability to meet our costs. We have taken steps to mitigate this risk by:

- closely monitoring actual costs and income against our three-year monthly and quarterly forecast
- reducing employment costs by using voluntary services whenever possible
- actively marketing our services at competitive but cost-effective rates, bearing in mind our overall duty to the community and the need for tight credit control in our booking system
- obtaining comprehensive cover against insurable risks
- close involvement of the trustees and their advisers in support of the hall manager
- aiming to maintain adequate reserve funds through the forecasting process

### **Objectives and activities**

Under the Governing Scheme the object of the trust is **“the provision and maintenance of a village hall for use by the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.”**

The area of benefit is “Galgate and Ellet in the parish of Ellet, Lancashire, and the neighbourhood thereof”. Benefit to the residents is therefore paramount in the trust’s objectives and all future planning activities. The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on Public Benefit when reviewing the charity’s aims and objectives.

### **Achievements and performance**

Since the opening of the new hall in 2013 the hall has become well established in the area and is focused on meeting the requirements of the local community and wider area.

Achievements in 2021 include:

- Secured Age UK as a long term user
- Running costs reduced by 50% following review
- Managing another year successfully despite COVID restrictions

### **Financial Review**

The Trust has had difficult year with the COVID restrictions forcing shutdown (other than exempt activities) for the majority of the year. Hall rental income was £6,278 (2020: £27,011) which is to be expected with the hall being closed. The Trustees are also pleased to report that rental income from the Leaps and Bounds play group continues to provide a valuable source of recurring income and the play group is now an intrinsic part of the part of the village and community. Costs have had to be reduced resulting in staff who resigned not being replaced. The impact of Covid 19 on the hall and our community has been partially offset by a grant of £23,471. The Trustees managed the hall until July 2021 when it was decided a new team of staff from the local area would be employed. The hall

is now running fully open and bookings are very busy. Some of the grant money is being used to replace assets which had either broken or faulty to try to improve the halls prospects of securing more bookings in the coming year.

### **Investment policy and performance**

Surplus funds are held with NatWest Bank in a deposit account which currently provides an interest rate of 0.65%.

### **Reserves policy**

The Trustees' aim to maintain free reserves in unrestricted funds at a level to cover three months of unrestricted charitable expenditure, the 2021 requirement is £5,000 which is covered by cash reserves of £21,039. The Trustees are satisfied with this position.

The balance held as restricted funds at the year end was £662,571 (2020: £663,208).

### **Plans for the future**

Future plans, in line with our business plan, are to widen the scope of activities to meet the public need and, as funds permit, to engage the local community in closer consultation and to continue to offer both paid and voluntary work experience locally. We are in the process of building a new website (using a local developer) which will be fully up to date and more user friendly. The new website will be very much focused on promoting the long-term users we have to help them to continue and also to make it easier to find information and make bookings for the local community. We plan to do a full maintenance programme to ensure the Hall remains a fresh and well-maintained environment for our users.

### **Trustees' responsibilities in relation to the financial statements**

The Charity's Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principals of the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the

Financial Statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity.

Approved by the Trustees on 29 September 2021 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Helme Helme', written in a cursive style.

Mrs H Helme

Chairman

## **Independent Examiner's Report to the Trustees of Ellel Village Hall Trust**

I report on the financial statements of Ellel Village Hall Trust for the year ended 31 March 2021, set out on pages 8 to 14.

### **Respective responsibilities of trustees and auditor**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 seeking 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 and 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Helen Barratt FCA  
8 Condor Drive, Galgate, Lancaster, LA2 0BJ  
29 September 2021

## Statement of Financial Activities for the year ending 31<sup>st</sup> March 2021

|                                                      | <i>Note</i> | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total Funds<br/>2021</b> | <b>Total Funds<br/>2020</b> |
|------------------------------------------------------|-------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
|                                                      |             | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>                    |
| <b>Incoming resources</b>                            |             |                               |                             |                             |                             |
| <i>Incoming resources from generated funds:</i>      |             |                               |                             |                             |                             |
| <b>Voluntary income:</b>                             |             |                               |                             |                             |                             |
| Donations                                            |             | -                             | -                           | -                           | -                           |
| <b>Activities for generating funds:</b>              |             |                               |                             |                             |                             |
| Community fundraising activities                     |             | -                             | -                           | -                           | -                           |
| Investment income                                    | 3           | 2                             | -                           | 2                           | 7                           |
| <b>Incoming resources from charitable activities</b> | 4           | <b>33,252</b>                 | -                           | <b>33,252</b>               | 30,672                      |
|                                                      |             | -----                         | -----                       | -----                       | -----                       |
| <b>Total incoming resources</b>                      |             | <b>33,254</b>                 | -                           | <b>33,254</b>               | 30,679                      |
| <b>Resources expended</b>                            |             |                               |                             |                             |                             |
| <b>Charitable activities</b>                         | 5           | <b>12,496</b>                 | <b>637</b>                  | <b>13,133</b>               | 30,524                      |
| <b>Governance costs</b>                              | 6           | <b>2,448</b>                  | -                           | <b>2,448</b>                | 2,570                       |
|                                                      |             | -----                         | -----                       | -----                       | -----                       |
| <b>Total resources expended</b>                      |             | <b>14,944</b>                 | <b>637</b>                  | <b>15,581</b>               | 33,094                      |
|                                                      |             | -----                         | -----                       | -----                       | -----                       |
| <b>Net outgoing resources</b>                        |             | <b>18,310</b>                 | <b>(637)</b>                | <b>17,673</b>               | (2,415)                     |
|                                                      |             | -----                         | -----                       | -----                       | -----                       |
| <b>Reconciliation of Funds</b>                       | 12          |                               |                             |                             |                             |
| Total funds brought forward                          |             | 5,464                         | 663,208                     | 668,672                     | 671,087                     |
|                                                      |             | -----                         | -----                       | -----                       | -----                       |
| <b>Total funds carried forward</b>                   |             | <b>23,773</b>                 | <b>662,571</b>              | <b>686,344</b>              | 668,672                     |
|                                                      |             | -----                         | -----                       | -----                       | -----                       |

**Ellel Village Hall Trust**  
**Balance sheet as at 31<sup>st</sup> March 2021**

|                                                | <i>Note</i> | <b>Total Funds</b> | <b>Total Funds</b> | Total Funds | Total Funds     |
|------------------------------------------------|-------------|--------------------|--------------------|-------------|-----------------|
|                                                |             | <b>2021</b>        | <b>2021</b>        | 2020        | 2020            |
|                                                |             | <b>£</b>           | <b>£</b>           | <b>£</b>    | <b>£</b>        |
| <b>Fixed assets</b>                            |             |                    |                    |             |                 |
| Tangible assets – restricted funds             | 9           | <b>663,957</b>     |                    | 664,594     |                 |
| Tangible assets – unrestricted funds           | 10          | <b>714</b>         |                    | 604         |                 |
|                                                |             | -----              |                    | -----       |                 |
|                                                |             |                    | <b>664,671</b>     |             | <b>665,198</b>  |
| <b>Current assets</b>                          |             |                    |                    |             |                 |
| Stock                                          |             | <b>100</b>         |                    | 100         |                 |
| Accrued income                                 | 11          | <b>3,911</b>       |                    | 4,906       |                 |
| Prepayments                                    |             | <b>606</b>         |                    | -           |                 |
| Cash at bank                                   |             | <b>21,039</b>      |                    | 13,576      |                 |
|                                                |             | -----              |                    | -----       |                 |
|                                                |             | <b>25,656</b>      |                    |             | <b>18,582</b>   |
| <b>Liabilities</b>                             |             |                    |                    |             |                 |
| Creditors: Amounts falling due within one year | 12          |                    | <b>(3,982)</b>     |             | <b>(15,108)</b> |
|                                                |             |                    | -----              |             | -----           |
| Net current assets                             |             |                    | <b>21,674</b>      |             | <b>3,474</b>    |
|                                                |             |                    | -----              |             | -----           |
| <b>Net assets</b>                              |             |                    | <b>686,345</b>     |             | <b>668,672</b>  |
|                                                |             |                    | -----              |             | -----           |
| <b>The funds of the charity:</b>               | 13          |                    |                    |             |                 |
| Restricted income funds                        |             |                    | <b>662,571</b>     |             | <b>663,208</b>  |
| Unrestricted income funds                      |             |                    | <b>23,774</b>      |             | <b>5,464</b>    |
|                                                |             |                    | -----              |             | -----           |
|                                                |             |                    | <b>686,345</b>     |             | <b>668,672</b>  |
|                                                |             |                    | -----              |             | -----           |

Approved by the trustees on 29 September 2021 and signed on their behalf by:



Mrs H Helme

Chairman

## **Ellel Village Hall Trust**

### **Notes to the accounts**

#### **1) Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting Standards and the Charities Act 2011.

##### **b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Further details of each fund are disclosed in note 13.

##### **c) Incoming resource**

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability.

##### **d) Resources expended**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

##### **e) Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **f) Allocation of overhead and support costs**

Overhead and support costs are minimal and of an administrative nature only. Support and overhead costs are allocated to governance.

##### **g) Costs of generating funds**

The costs of generating funds relate to print and publication costs for local community promotions.

##### **h) Charitable activities**

Costs of charitable activities relate to expenses incurred in the running and maintenance of the hall and providing community activities. Charitable activities include staffing costs.

##### **i) Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with overhead and support costs.

##### **j) Tangible fixed assets and depreciation**

All assets are capitalised and valued at historic cost. Depreciation is charged on furniture, fixtures, fittings and equipment which is written off on a straight-line basis over their estimated useful life of four years. Depreciation on solar panels is written off on a straight-line basis over their estimated useful life of ten years.

## 1) Accounting policies (continued)

### k) Stock

Stock held comprise cleaning materials. It is valued at the lower of cost and net realisable value.

### l) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

## 2) Related party transactions and trustees' remuneration

Trustees received no remuneration (2020: Nil) and claimed no expenses (2020: Nil) during the year.

The trustees Stephen Booth, David Whitaker and Helen Helme are also Councillors on the Ellel Parish Council. During the year the Ellel Parish Council met costs of £6,236 on behalf of the Ellel Village Hall Trust, £178 remains outstanding. The above named trustees played no part in the discussions regarding these costs, and withdrew from Ellel Parish Council Committee Meetings when these matters were discussed.

## 3) Investment income

|                           | 2021  | 2020  |
|---------------------------|-------|-------|
| Interest on cash deposits | 1     | 7     |
|                           | ----- | ----- |

## 4) Incoming resources from charitable activities

|                          | 2021   | 2020   |
|--------------------------|--------|--------|
| Hire of the village hall | 6,278  | 28,928 |
| Solar panel income       | 1,781  | 1,744  |
| Covid grant receipts     | 23,471 | -      |
| Sale of refreshments     | 1,722  | -      |
|                          | -----  | -----  |
|                          | 33,252 | 30,672 |
|                          | -----  | -----  |

## 5) Analysis of charitable activities expenditure

|                                    | Unrestricted<br>funds | £ | Restricted<br>funds | £ | 2021<br>£ | 2020<br>£ |
|------------------------------------|-----------------------|---|---------------------|---|-----------|-----------|
| Running costs of the village hall: |                       |   |                     |   |           |           |
| Utilities and rates                | 5,315                 |   | -                   |   | 5,315     | 8,205     |
| Other running costs                | 935                   |   | -                   |   | 935       | 2,283     |
| Provision of hall activities       | 634                   |   |                     |   | 634       |           |
| Provision of facilities            | 1,873                 |   | -                   |   | 1,873     | 5,020     |
| Staff costs                        | 3,526                 |   | -                   |   | 3,526     | 13,833    |
| Advertising                        | -                     |   | -                   |   | -         | 95        |
| Depreciation of fixed assets       | 213                   |   | 637                 |   | 850       | 1,088     |
|                                    | -----                 |   | -----               |   | -----     | -----     |
|                                    | 12,496                |   | 637                 |   | 13,133    | 30,524    |
|                                    | -----                 |   | -----               |   | -----     | -----     |

## 6) Analysis of governance costs

|                      | 2021<br>£ | 2020<br>£ |
|----------------------|-----------|-----------|
| Administration costs | 2,148     | 2,570     |
| Professional fees    | 300       | -         |
|                      | -----     | -----     |
|                      | 2,448     | 2,570     |
|                      | -----     | -----     |

## 7) Analysis of staff costs

Staff costs relate to the management of the hall and are charged to charitable activities. The trustees receive no remuneration for their services and other staffing services are provided on a voluntary basis by the local community as required.

## 8) Auditor's remuneration

No audit fees were payable in the year.

## 9) Tangible fixed assets- restricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings      | <b>Total</b>   |
|-------------------------|----------------|----------------|--------------------------|----------------|----------------|
| <b>Cost</b>             |                |                |                          |                |                |
| At 1 April 2020         | 12,978         | 9,628          | 7,134                    | 662,045        | 691,785        |
| Additions               | -              | -              | -                        | -              | -              |
| Disposals               | -              | -              | -                        | -              | -              |
| <b>At 31 March 2021</b> | <b>12,978</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>662,045</b> | <b>691,785</b> |
| <b>Depreciation</b>     |                |                |                          |                |                |
| At 1 April 2020         | 10,429         | 9,628          | 7,134                    | -              | 27,191         |
| Charge for the year     | 637            | -              | -                        | -              | 637            |
| Released on disposal    | -              | -              | -                        | -              | -              |
| <b>At 31 March 2021</b> | <b>11,066</b>  | <b>9,628</b>   | <b>7,134</b>             | <b>-</b>       | <b>27,828</b>  |
| <b>Net book value</b>   |                |                |                          |                |                |
| <b>At 31 March 2021</b> | <b>1,912</b>   | <b>-</b>       | <b>-</b>                 | <b>662,045</b> | <b>663,957</b> |
| At 1 April 2020         | 2,549          | -              | -                        | 662,045        | 664,594        |

## 10) Tangible fixed assets- unrestricted funds

|                         | Equipment<br>£ | Furniture<br>£ | Fixtures &<br>Fittings £ | Buildings  | <b>Total</b> |
|-------------------------|----------------|----------------|--------------------------|------------|--------------|
| <b>Cost</b>             |                |                |                          |            |              |
| At 1 April 2020         | 2,513          | 252            | 3,566                    | 340        | 6,671        |
| Additions               | 324            | -              | -                        | -          | 324          |
| Disposals               | -              | -              | -                        | -          | -            |
| <b>At 31 March 2021</b> | <b>2,837</b>   | <b>252</b>     | <b>3,566</b>             | <b>340</b> | <b>6,995</b> |
| <b>Depreciation</b>     |                |                |                          |            |              |
| At 1 April 2020         | 2,249          | 252            | 3,566                    | -          | 6,067        |
| Charge for the year     | 213            | -              | -                        | -          | 213          |
| Released on disposal    | -              | -              | -                        | -          | -            |
| <b>At 31 March 2021</b> | <b>2,462</b>   | <b>252</b>     | <b>3,566</b>             | <b>-</b>   | <b>6,280</b> |
| <b>Net book value</b>   |                |                |                          |            |              |
| <b>At 31 March 2021</b> | <b>375</b>     | <b>-</b>       | <b>-</b>                 | <b>340</b> | <b>715</b>   |
| At 1 April 2020         | 264            | -              | -                        | 340        | 604          |

### 11) Analysis of accrued income

|             | 2021  | 2020  |
|-------------|-------|-------|
| Hall rental | 3,911 | 4,906 |

### 12) Analysis of current liabilities

|                             | 2021  | 2020   |
|-----------------------------|-------|--------|
| Trade creditors             | 2,529 | -      |
| Deferred income             | 1,275 | -      |
| Grant received for Covid 19 | -     | 10,000 |
| Accruals                    | 178   | 5,108  |
|                             | 3,982 | 15,108 |

### 13) Analysis of charitable funds

| Analysis of fund movements   | Balance<br>at the start<br>of the year<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance<br>at the end<br>of the year<br>£ |
|------------------------------|---------------------------------------------|----------------------------|----------------------------|----------------|-------------------------------------------|
| a) Restricted fund: Building | 663,208                                     | -                          | (637)                      | -              | 662,571                                   |
| b) Unrestricted fund         | 5,454                                       | 33,253                     | (14,943)                   | -              | 23,674                                    |
|                              | 668,672                                     | 33,253                     | (15,580)                   | -              | 686,345                                   |

- a) The Building appeal (restricted fund) was established in 2010 to raise funds to replace the Ellel Village Hall with a new, modern facility based in the centre of the community playing fields.
- b) The unrestricted funds are available to be spent for any of the purposes of the charity.