

**Ellel Village Hall Trust**

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

# **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	23 Vernon Crescent Galgate Lancaster LA2 0LX
Trustees	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
Bankers	NatWest PO Box 17 68 Church Street LANCASTER LA1 1LN
Solicitors	Oglethorpe Sturton and Gillibrand 16 Castle Park LANCASTER 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

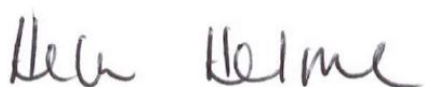
## Statement of Financial Activities for the year ending 31<sup>st</sup> March 2021

	<i>Note</i>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 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 funds	£	Restricted funds	£	2021 £	2020 £
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 £	2020 £
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 £	Furniture £	Fixtures & Fittings £	Buildings	Total
<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 £	Furniture £	Fixtures & Fittings £	Buildings	Total
<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 at the start of the year £	Incoming resources £	Resources expended £	Transfers £	Balance at the end of the year £
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.