

# MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

England & Wales · Charity number 236708

## Details

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Other names	THE HALL AT MARTHALL
Status	Registered
Legal form	Other
Registered	1965-03-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	The Orchard School Lane Ollerton Knutsford WA16 8SJ
Phone	07540861412
Email	<a href="mailto:marthallhall@yahoo.co.uk">marthallhall@yahoo.co.uk</a>
Website	<a href="http://ollertonwithmarhtall.org.uk">ollertonwithmarhtall.org.uk</a>

## Activities

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**Objects:** GENERAL BENEFIT OF THE INHABITANTS OF MARTHALL.

**Activities:** LEISURE AND RECREATIONAL FACILITIES FOR THE RESIDENTS OF THE PARISH INCLUDING A MAIN HALL FOR THESE PURPOSES WITH KITCHEN AND TOILET FACILITIES AND CAR PARKING AND A GRASS RECREATIOAL AREA OUTSIDE

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Area of benefit: MARTHALL
- Cheshire East

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£56,133	£52,087	-	-
2023-12-31	£49,578	£42,925	-	-
2022-12-31	£54,762	£51,051	-	-
2021-12-31	£40,952	£22,236	-	-
2020-12-31	£25,186	£24,327	-	-

## Trustees

Name	Role	Appointed
<b>Simon Dudley Armstrong</b>	Chair	
GRAHAM DAVID LEECH		2013-10-27
ROBERT NEIL WESTON		2013-10-27

**MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION**

England & Wales - Charity number 236708

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# Accounts

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CHARITY No. 236708

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>General</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>Fund</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>INCOMING RESOURCES</b>				
Lettings & subscriptions	46,456	-	46,456	39,012
Fundraising income	-	-	-	-
Covid grant	-	-	-	-
Bar profits	4,990	-	4,990	6,770
Bank interest	4,687	-	4,687	3,796
<b>Total Incoming resources</b>	<b>56,133</b>	<b>-</b>	<b>56,133</b>	<b>49,578</b>
<b>RESOURCES EXPENDED</b>				
Heat, Light & Telephone	9,622	-	9,622	12,012
Insurance	1,336	-	1,336	1,331
Water	292	-	292	377
Booking sec./caretaking/licencing	12,835	-	12,835	15,891
Repairs & Maintenance	13,833	-	13,833	6,575
Depreciation	2,355	9,030	11,385	11,194
Sundry expenses	680	-	680	-
Donations to charities	2,104	-	2,104	4,575
Fundraising events	-	-	-	-
<b>Total resources expended</b>	<b>43,057</b>	<b>9,030</b>	<b>52,087</b>	<b>51,955</b>
<b>Net Incoming resources</b>	<b>13,076</b>	<b>- 9,030</b>	<b>4,046</b>	<b>- 2,377</b>
Balance at 1 January 2024	182,730	334,030	516,760	519,137
Balance at 31 December 2024	<u>195,806</u>	<u>325,000</u>	<u>520,806</u>	<u>516,760</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION  
STATEMENT OF RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE  
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Note</u>	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u> <u>Total</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>
		£	£	£	£
Net incoming resources for the year		13,076	-9,030	4,046	-2,377
Depreciation		2,355	9,030	11,385	11,194
Resources used for acquisition of fixed assets	4	- 3,828	- -	3,828	-
Net movement in funds available for future activities		11,603	-	11,603	8,817
Net current assets at 1 January 2024		155,970	-	155,970	147,153
Net current assets at 31 December 2024		<u>167,573</u>	<u>-</u>	<u>167,573</u>	<u>155,970</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	<u>Note</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Total 2024</u>	<u>2023</u>
		£	£	£	£
<b>Tangible Fixed Assets:</b>	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		-	325,000	325,000	334,030
Fixtures, fittings & equipment		8,197	-	8,197	6,724
<b>Total Fixed Assets</b>		<u>28,233</u>	<u>325,000</u>	<u>353,233</u>	<u>360,790</u>
<b>Current Assets:</b>					
Prepaid expenses		1,541	-	1,541	140
Grants receivable		-	-	-	-
Bank current account		7,602	-	7,602	13,088
Bank Reserve account		159,809	-	159,809	145,121
Cash in hand		21	-	21	21
<b>Total Current Assets</b>		<u>168,973</u>	<u>-</u>	<u>168,973</u>	<u>158,370</u>
<b>Current Liabilities - Deps + accruals</b>		<u>1,400</u>	<u>-</u>	<u>1,400</u>	<u>2,400</u>
<b>Net Current Assets / (Liabilities)</b>		167,573	-	167,573	155,970
<b>NET ASSETS</b>		<u>195,806</u>	<u>325,000</u>	<u>520,806</u>	<u>516,760</u>
 <b>REPRESENTED BY:</b>					
General Fund	3	195,806	-	195,806	182,730
Restricted Fund	3	-	325,000	325,000	334,030
		<u>195,806</u>	<u>325,000</u>	<u>520,806</u>	<u>516,760</u>

Approved by the Board of Trustees on

2025 and signed on its behalf by:

..... Simon D Armstrong  
Trustee

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**1 1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice and with Financial Reporting Standards for Smaller Enterprises and with the Charities Act 1993.

**2 2 Accounting Policies**

i. **Incoming resources** are included in the statement of Financial Activities when the Charity becomes entitled to the resources. Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activities. Gift Aid is brought to account upon receipt from HMRC.

ii. **Fund Accounting**

**The General Fund** is available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and has not been designated for defined purposes.

**The Restricted Funds** are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

iii. **Tangible Fixed Assets** are capitalised at cost or, if gifted, at reasonable value on receipt.

iv. **Depreciation** With effect from 1 January 2011 depreciation has been provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land	Nil
Freehold Buildings	2% straight line
Fixtures, fittings and equipment	10% straight line

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**3 Movement in Funds**

	<u>1 January</u> <u>2024</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>31 December</u> <u>2024</u> £
<b>General Fund</b>	182,730	56,133	-43,057	195,806
<b>Restricted Funds:</b>				
Big Lottery Fund Project Development Grant	14,800	-	-400	14,400
Big Lottery Fund Capital Grant	226,970	-	-6,134	220,836
WREN Ltd Grant No. 1	32,785	-	-1,000	31,785
WREN Ltd Grant No. 2	-	-	-	-
Village Hall Development Fund	59,475	-	-1,496	57,979
Total Restricted Funds	334,030	-	-9,030	325,000
<b>TOTAL FUNDS</b>	516,760	56,133	-52,087	520,806

- i **Big Lottery Fund Development Grant.** During 2008 the Charity was awarded a grant of £20,000 by The Big Lottery. The grant was made to part finance the development and submission of a Stage 2 application to The Big Lottery for a further grant towards the cost of constructing a new village hall.
- ii **Big Lottery Fund Grant.** During 2009 the Charity was awarded a grant of £306,711 by The Big Lottery. The grant was made to part finance the capital construction cost of a new village hall to be constructed upon the site of the previous hall. The final tranche of the grant was drawdown during 2010.
- iii **Waste Recycling Environmental Ltd Grant No.1.** During 2009 the Charity was awarded a grant of £50,000 by Waste Recycling Environmental Ltd. The grant was made to finance the ground source heat generation system, under floor heating installation and rainwater harvesting system installed in the new village hall.
- iv **Waste Recycling Environmental Ltd Grant No.2.** During 2011 the Charity was awarded a grant of £12,715 by Waste Recycling Environmental Ltd. The grant was made to part finance the purchase and installation of bi-folding acoustic partitions in the new village hall.

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**4 Tangible Fixed Assets**

	<u>Freehold Land</u> £	<u>Freehold Buildings</u> £	<u>Fixtures, Fittings &amp; Equipment</u> £	<u>Total</u> £
<b>Cost</b>				
At 1 January 2024	20,036	451,516	66,482	538,034
Additions	-	-	3,828	3,828
Disposals	-	-	-	-
At 31 December 2024	<u>20,036</u>	<u>451,516</u>	<u>70,310</u>	<u>541,862</u>
<b>Depreciation</b>				
At 1 January 2024	-	117,486	59,758	177,244
Depreciation on Disposals	-	-	-	-
Charge for year	-	9,030	2,355	11,385
At 31 December 2024	<u>-</u>	<u>126,516</u>	<u>62,113</u>	<u>188,629</u>
<b>Net Book Amount</b>				
At 31 December 2024	<u>20,036</u>	<u>325,000</u>	<u>8,197</u>	<u>353,233</u>
At 1 January 2024	<u>20,036</u>	<u>334,030</u>	<u>6,724</u>	<u>360,790</u>

**i Freehold Land**

During 2009 the previous village hall, being beyond economic repair, was demolished and replaced with a new hall on the same freehold site (Freehold title number CH409675). The freehold land has been retained in the accounts at £20,036 being the combined carrying value of the land and old hall in the accounts as at 31 December 2008. In the view of the trustees this represents a reasonable value of the freehold land.

**ii Village Hall Development Project**

The development project was completed during 2011 and costs have been allocated to Freehold Improvements and Fixtures, Fittings and Equipment as appropriate.

**iii Legal mortgage**

The trustees have granted a legal charge to Big Lottery Fund on the Charity's freehold land and property secured by way of a legal mortgage. Under the terms of the charge, in the event that the trustees within 20 years of payment of the Big Lottery Fund Capital Grant be in breach of any of the grant conditions the grant shall be repayable and the Fund shall be entitled to exercise the powers of sale and appoint a receiver.

**5 Reserve Policy & Charitable Donations**

In 2024 charitable donations were made to charities that supported/benefitted residents of the parishes. Cash donations shown in the accounts were made to MacMillan, Lower Moss Wood, WM UK (blood cancer) and Cheshire Hospice. Donations are made from the post depreciation surplus of the General Fund. Use of the Hall was provided rent free to local organisations holding charity fund raising events.

CHARITY No. 236708

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>General</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>Fund</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Lettings & subscriptions	46,456	-	46,456	39,012
Fundraising income	-	-	-	-
Covid grant	-	-	-	-
Bar profits	4,990	-	4,990	6,770
Bank interest	4,687	-	4,687	3,796
<b>Total Incoming resources</b>	<b>56,133</b>	<b>-</b>	<b>56,133</b>	<b>49,578</b>
<b>RESOURCES EXPENDED</b>				
Heat, Light & Telephone	9,622	-	9,622	12,012
Insurance	1,336	-	1,336	1,331
Water	292	-	292	377
Booking sec./caretaking/licencing	12,835	-	12,835	15,891
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Sundry expenses	680	-	680	-
Donations to charities	2,104	-	2,104	4,575
Fundraising events	-	-	-	-
<b>Total resources expended</b>	<b>43,057</b>	<b>9,030</b>	<b>52,087</b>	<b>51,955</b>
<b>Net Incoming resources</b>	<b>13,076</b>	<b>- 9,030</b>	<b>4,046</b>	<b>- 2,377</b>
Balance at 1 January 2024	182,730	334,030	516,760	519,137
Balance at 31 December 2024	<u>195,806</u>	<u>325,000</u>	<u>520,806</u>	<u>516,760</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION  
STATEMENT OF RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE  
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Note</u>	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2024</u> <u>Total</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>
		£	£	£	£
Net incoming resources for the year		13,076	-9,030	4,046	-2,377
Depreciation		2,355	9,030	11,385	11,194
Resources used for acquisition of fixed assets	4	- 3,828	- -	3,828	-
Net movement in funds available for future activities		11,603	-	11,603	8,817
Net current assets at 1 January 2024		155,970	-	155,970	147,153
Net current assets at 31 December 2024		<u>167,573</u>	<u>-</u>	<u>167,573</u>	<u>155,970</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2024

	<u>Note</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Total 2024</u>	<u>2023</u>
		£	£	£	£
<b>Tangible Fixed Assets:</b>	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		-	325,000	325,000	334,030
Fixtures, fittings & equipment		8,197	-	8,197	6,724
<b>Total Fixed Assets</b>		<u>28,233</u>	<u>325,000</u>	<u>353,233</u>	<u>360,790</u>
<b>Current Assets:</b>					
Prepaid expenses		1,541	-	1,541	140
Grants receivable		-	-	-	-
Bank current account		7,602	-	7,602	13,088
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<b>Total Current Assets</b>		<u>168,973</u>	<u>-</u>	<u>168,973</u>	<u>158,370</u>
<b>Current Liabilities - Deps + accruals</b>		<u>1,400</u>	<u>-</u>	<u>1,400</u>	<u>2,400</u>
<b>Net Current Assets / (Liabilities)</b>		167,573	-	167,573	155,970
<b>NET ASSETS</b>		<u>195,806</u>	<u>325,000</u>	<u>520,806</u>	<u>516,760</u>
 <b>REPRESENTED BY:</b>					
General Fund	3	195,806	-	195,806	182,730
Restricted Fund	3	-	325,000	325,000	334,030
		<u>195,806</u>	<u>325,000</u>	<u>520,806</u>	<u>516,760</u>

Approved by the Board of Trustees on

2025 and signed on its behalf by:

..... Simon D Armstrong  
Trustee

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**3 Movement in Funds**

	<u>1 January</u> <u>2024</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>31 December</u> <u>2024</u> £
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MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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**ii Village Hall Development Project**

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**5 Reserve Policy & Charitable Donations**

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Report to the trustees/  
members of

Marthall, Ollerton and Little Warford Village Hall Association

On accounts for the year  
ended

31<sup>st</sup> December 2024

Charity no 236708

Respective  
responsibilities of  
trustees and examiner

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent  
examiner's statement

My examination was carried out in accordance with 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 the 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.

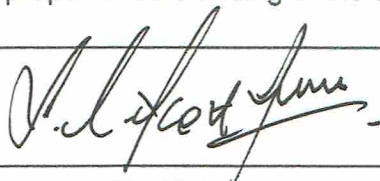
Independent  
examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

20<sup>th</sup> February 2025

Name:

Ian N Scott-Dunn

Relevant professional  
qualification(s) or body):

Fellow of the Chartered Institute of Management Accountants

Address:

14 Blueberry Road, Bowdon, Altrincham, Cheshire WA14 3LT

**MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION**

England & Wales - Charity number 236708

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# Accounts

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CHARITY No. 236708

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>General</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
	<u>Fund</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Lettings & subscriptions	39,012	-	39,012	33,802
Fundraising income	-	-	-	3,773
Covid grant	-	-	-	2,667
Bar profits	6,770	-	6,770	13,654
Bank interest	3,796	-	3,796	866
<b>Total Incoming resources</b>	<u>49,578</u>	<u>-</u>	<u>49,578</u>	<u>54,762</u>
<b>RESOURCES EXPENDED</b>				
Heat, Light & Telephone	12,012	-	12,012	6,890
Insurance	1,331	-	1,331	1,089
Water	377	-	377	150
Booking sec./caretaking/licencing	15,891	-	15,891	15,215
Repairs & Maintenance	6,575	-	6,575	12,208
Depreciation	2,164	9,030	11,194	11,194
Sundry expenses	-	-	-	529
Donations to charities	4,575	-	4,575	885
Fundraising events	-	-	-	2,891
<b>Total resources expended</b>	<u>42,925</u>	<u>9,030</u>	<u>51,955</u>	<u>51,051</u>
<b>Net Incoming resources</b>	6,653	-9,030	- 2,377	3,711
Balance at 1 January 2023	176,077	<u>343,060</u>	519,137	515,426
Balance at 31 December 2023	<u>182,730</u>	<u>334,030</u>	<u>516,760</u>	<u>519,137</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION  
STATEMENT OF RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE  
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Note</u>	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2023</u> <u>Total</u> <u>Funds</u>	<u>2022</u> <u>Total</u> <u>Funds</u>
		£	£	£	£
Net incoming resources for the year		6,653	-9,030	-2,377	3,711
Depreciation		2,164	9,030	11,194	11,194
Resources used for acquisition of fixed assets	4	-	-	-	-
Net movement in funds available for future activities		8,817	-	8,817	14,905
Net current assets at 1 January 2023		147,153	-	147,153	132,248
Net current assets at 31 December 2023		<u>155,970</u>	<u>-</u>	<u>155,970</u>	<u>147,153</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	<u>Note</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Total 2023</u>	<u>2022</u>
		£	£	£	£
<b>Tangible Fixed Assets:</b>	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		-	334,030	334,030	343,060
Fixtures, fittings & equipment		6,724	-	6,724	8,888
<b>Total Fixed Assets</b>		<u>26,760</u>	<u>334,030</u>	<u>360,790</u>	<u>371,984</u>
<b>Current Assets:</b>					
Prepaid expenses		140	-	140	572
Grants receivable		-	-	-	-
Bank current account		13,088	-	13,088	7,763
Bank Reserve account		145,121	-	145,121	141,326
Cash in hand		21	-	21	27
<b>Total Current Assets</b>		<u>158,370</u>	<u>-</u>	<u>158,370</u>	<u>149,688</u>
<b>Current Liabilities - Deps + accruals</b>		<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>2,535</u>
<b>Net Current Assets / (Liabilities)</b>		<u>155,970</u>	<u>-</u>	<u>155,970</u>	<u>147,153</u>
<b>NET ASSETS</b>		<u>182,730</u>	<u>334,030</u>	<u>516,760</u>	<u>519,137</u>
REPRESENTED BY:					
General Fund	3	182,730	-	182,730	176,077
Restricted Fund	3	-	334,030	334,030	343,060
		<u>182,730</u>	<u>334,030</u>	<u>516,760</u>	<u>519,137</u>

Approved by the Board of Trustees on

*12th March*

2024 and signed on its behalf by:

*S. D. Armstrong*

Simon D Armstrong  
Trustee

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**1 1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice and with Financial Reporting Standards for Smaller Enterprises and with the Charities Act 1993.

**2 2 Accounting Policies**

i. **Incoming resources** are included in the statement of Financial Activities when the Charity becomes entitled to the resources. Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activities. Gift Aid is brought to account upon receipt from HMRC.

ii. **Fund Accounting**

**The General Fund** is available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and has not been designated for defined purposes.

**The Restricted Funds** are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

iii. **Tangible Fixed Assets** are capitalised at cost or, if gifted, at reasonable value on receipt.

iv. **Depreciation** With effect from 1 January 2011 depreciation has been provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land	Nil
Freehold Buildings	2% straight line
Fixtures, fittings and equipment	10% straight line

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**3 Movement in Funds**

	<u>1 January</u> <u>2023</u>	<u>Incoming</u> <u>Resources</u>	<u>Outgoing</u> <u>Resources</u>	<u>31 December</u> <u>2023</u>
	£	£	£	£
<b>General Fund</b>	176,077	49,578	-42,925	182,730
<b>Restricted Funds:</b>				
Big Lottery Fund Project Development Grant	15,200	-	-400	14,800
Big Lottery Fund Capital Grant	233,104	-	-6,134	226,970
WREN Ltd Grant No. 1	33,785	-	-1,000	32,785
WREN Ltd Grant No. 2	-	-	0	-
Village Hall Development Fund	60,971	-	-1,496	59,475
<b>Total Restricted Funds</b>	<u>343,060</u>	<u>-</u>	<u>-9,030</u>	<u>334,030</u>
<b>TOTAL FUNDS</b>	<u>519,137</u>	<u>49,578</u>	<u>-51,955</u>	<u>516,760</u>

- i **Big Lottery Fund Development Grant.** During 2008 the Charity was awarded a grant of £20,000 by The Big Lottery. The grant was made to part finance the development and submission of a Stage 2 application to The Big Lottery for a further grant towards the cost of constructing a new village hall.
- ii **Big Lottery Fund Grant.** During 2009 the Charity was awarded a grant of £306,711 by The Big Lottery. The grant was made to part finance the capital construction cost of a new village hall to be constructed upon the site of the previous hall. The final tranche of the grant was drawdown during 2010.
- iii **Waste Recycling Environmental Ltd Grant No.1.** During 2009 the Charity was awarded a grant of £50,000 by Waste Recycling Environmental Ltd. The grant was made to finance the ground source heat generation system, under floor heating installation and rainwater harvesting system installed in the new village hall.
- iv **Waste Recycling Environmental Ltd Grant No.2.** During 2011 the Charity was awarded a grant of £12,715 by Waste Recycling Environmental Ltd. The grant was made to part finance the purchase and installation of bi-folding acoustic partitions in the new village hall.

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

**4 Tangible Fixed Assets**

	<u>Freehold Land</u>	<u>Freehold Buildings</u>	<u>Fixtures, Fittings &amp; Equipment</u>	<u>Total</u>
	£	£	£	£
<b>Cost</b>				
At 1 January 2023	20,036	451,516	66,482	538,034
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	<u>20,036</u>	<u>451,516</u>	<u>66,482</u>	<u>538,034</u>
<b>Depreciation</b>				
At 1 January 2023	-	108,456	57,594	166,050
Depreciation on Disposals	-	-	-	-
Charge for year	-	9,030	2,164	11,194
At 31 December 2023	<u>-</u>	<u>117,486</u>	<u>59,758</u>	<u>177,244</u>
<b>Net Book Amount</b>				
At 31 December 2023	<u>20,036</u>	<u>334,030</u>	<u>6,724</u>	<u>360,790</u>
At 1 January 2023	<u>20,036</u>	<u>343,060</u>	<u>8,888</u>	<u>371,984</u>

**i Freehold Land**

During 2009 the previous village hall, being beyond economic repair, was demolished and replaced with a new hall on the same freehold site (Freehold title number CH409675). The freehold land has been retained in the accounts at £20,036 being the combined carrying value of the land and old hall in the accounts as at 31 December 2008. In the view of the trustees this represents a reasonable value of the freehold land.

**ii Village Hall Development Project**

The development project was completed during 2011 and costs have been allocated to Freehold Improvements and Fixtures, Fittings and Equipment as appropriate.

**iii Legal mortgage**

The trustees have granted a legal charge to Big Lottery Fund on the Charity's freehold land and property secured by way of a legal mortgage. Under the terms of the charge, in the event that the trustees within 20 years of payment of the Big Lottery Fund Capital Grant be in breach of any of the grant conditions the grant shall be repayable and the Fund shall be entitled to exercise the powers of sale and appoint a receiver.

**5 Reserve Policy & Charitable Donations**

In 2023 charitable donations were made to charities that supported/benefitted residents of the parishes. Cash donations shown in the accounts were made to MacMillan, Lower Moss Wood, Agricultural Chaplaincy and Cheshire Hospice. Donations are made from the post depreciation surplus of the General Fund. Use of the Hall was provided rent free to local organisations holding charity fund raising events.

**Independent Examiner's Report**

**Marshall, Ollerton and Little Warford Village Hall Association**

**Annual Accounts for the 12 Months ended 31<sup>st</sup> December 2023**

**Respective responsibilities of trustees and examiner**

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

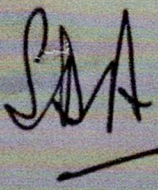
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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**

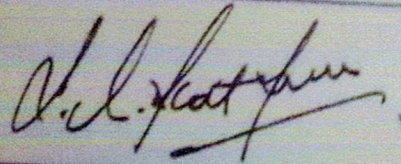
In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Signed:**



**Date:** 3<sup>rd</sup> February 2024

**Name:**

Ian N Scott-Dunn JP, FCMA, FIMC

**Relevant professional qualification(s) or body :**

Fellow of the Chartered Institute of Management Accountants

**Address:**

14 Blueberry Road, Bowdon, Altrincham, Cheshire WA14 3LT

**MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION**

England & Wales - Charity number 236708

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# Accounts

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## Ian N Scott-Dunn

14 Blueberry Road,  
Bowdon,  
Altrincham,  
Cheshire WA14 3LT

Phone: 0161-926-8430  
email: [ianscottedunn@me.com](mailto:ianscottedunn@me.com)

9<sup>th</sup> February 2022

The Trustees  
Marthall, Ollerton and Little Warford Village Hall Association  
Sandlebridge Lane  
Marthall  
Knutsford  
Cheshire WA16 7SB

Dear Trustees,

Following my appointment as Examiner of your charity, I have conducted the examination of the Accounts for the year ended 31<sup>st</sup> December 2021.

I am content that in connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have therefore signed the Independent Examiner's Report and send it to Robert Watson to be incorporated into the Accounts for 2021.

Based on my meetings with Robert Watson and Liz Leech, there are few matters that I would suggest should be considered by the Trustees:

- The charity's current constitution does not seem to be available. It would be useful if this could be found and put on file. If this is not possible, then a new constitution should be prepared and agreed by the trustees/members.
- A reserves policy should be developed. This to ensure that the charity has sufficient funds to pay its debts when they come due. It is also helpful to

establish that the charity has sufficient resources to see through a drastic reduction in its income i.e. COVID 19.

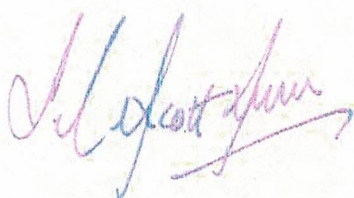
The Charity Commission has a helpful section on its website regarding this. <https://www.charitycommission.org.uk/manage-your-charity/developing-a-reserves-policy/>

- A weekly or monthly reconciliation of the income recorded on the bar till and the payment of that into the bank account. I understand that at present this is only done once or twice a year, which means that if there is an issue it is much more difficult to identify the reasons for any differences.
- Any expenses incurred and claimed from the charity should be countersigned by a Trustee before payment is made.
- Where payment is made to individuals for services provided, it is essential that the charity trustees are sure that the correct employment status is identified. HM Revenue and Customs have a useful guide about this and it is available on: <https://www.gov.uk/guidance/check-employment-status-for-tax>

I have made the above recommendations but it is entirely up to the charity's trustees to consider them and, if agreed, to make any changes accordingly.

I thank both Rob and Liz for their help and time given to enable me to complete this year's Examination.

Yours faithfully,



Ian N Scott-Dunn

## Independent Examiner's Report

Marthall, Ollerton and Little Warford Village Hall Association

Annual Accounts for the 12 Months ended 31<sup>st</sup> December 2022

### Respective responsibilities of trustees and examiner

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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.

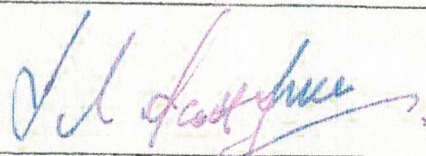
### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

21<sup>st</sup> February 2023

Name:

Ian N Scott-Dunn JP, FCMA, FIMC

Relevant professional qualification(s) or body :

Fellow of the Chartered Institute of Management Accountants

Address:

14 Blueberry Road, Bowdon, Altrincham, Cheshire WA14 3LT

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2022</u> <u>Total</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Lettings & subscriptions	33,802	-	33,802	22,897
Fundraising income	3,773	-	3,773	-
Covid grant	2,667	-	2,667	8,335
Bar profits	13,654	-	13,654	9,709
Bank interest	866	-	866	11
<b>Total incoming resources</b>	<b>54,762</b>	<b>-</b>	<b>54,762</b>	<b>40,952</b>
<b>RESOURCES EXPENDED</b>				
Heat, Light & Telephone	6,890	-	6,890	4,010
Insurance	1,089	-	1,089	1,075
Water	150	-	150	104
Booking sec./caretaking/licencing	15,215	-	15,215	10,260
Repairs & Maintenance	12,208	-	12,208	4,543
Depreciation	2,164	9,030	11,194	11,194
Sundry expenses	529	-	529	80
Donations to charities	885	-	885	-
Fundraising events	2,891	-	2,891	-
<b>Total resources expended</b>	<b>42,021</b>	<b>9,030</b>	<b>51,051</b>	<b>31,266</b>
<b>Net incoming resources</b>	<b>12,741</b>	<b>-9,030</b>	<b>3,711</b>	<b>9,686</b>
Balance at 1 January 2021	163,336	352,090	515,426	505,740
Balance at 31 December 2022	<b>176,077</b>	<b>343,060</b>	<b>519,137</b>	<b>515,426</b>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION


BALANCE SHEET

AS AT 31 DECEMBER 2022

	<u>Note</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Total 2022</u>	<u>2021</u>
		£	£	£	£
<b>Tangible Fixed Assets:</b>	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		-	343,060	343,060	352,090
Fixtures, fittings & equipment		8,888	-	8,888	11,052
<b>Total Fixed Assets</b>		<u>28,924</u>	<u>343,060</u>	<u>371,984</u>	<u>383,178</u>
<b>Current Assets:</b>					
Prepaid expenses		572	-	572	1,004
Grants receivable		-	-	-	-
Bank current account		7,763	-	7,763	13,567
Bank Reserve account		141,326	-	141,326	120,460
Cash in hand		27	-	27	7
<b>Total Current Assets</b>		<u>149,688</u>	<u>-</u>	<u>149,688</u>	<u>135,038</u>
<b>Current Liabilities - Deps + accruals</b>		<u>2,535</u>	<u>-</u>	<u>2,535</u>	<u>2,790</u>
<b>Net Current Assets / (Liabilities)</b>		<u>147,153</u>	<u>-</u>	<u>147,153</u>	<u>132,248</u>
<b>NET ASSETS</b>		<u>176,077</u>	<u>343,060</u>	<u>519,137</u>	<u>515,426</u>
 <b>REPRESENTED BY:</b>					
General Fund	3	176,077	-	176,077	163,336
Restricted Fund	3	-	343,060	343,060	352,090
		<u>176,077</u>	<u>343,060</u>	<u>519,137</u>	<u>515,426</u>

Approved by the Board of Trustees on

2021 and signed on its behalf by:

  
 ..... Simon D Armstrong  
 Trustee

**MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION**

England & Wales - Charity number 236708

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# Accounts

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## Independent Examiner's Report

Marthall, Ollerton and Little Warford Village Hall Association

Annual Accounts for the 12 Months ended 31<sup>st</sup> December 2021

### Respective responsibilities of trustees and examiner

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 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

9<sup>th</sup> January 2022

Name:

Ian N Scott-Dunn JP, FCMA, FIMC

Relevant professional qualification(s) or body :

Fellow of the Chartered Institute of Management Accountants

CHARITY No. 236708

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>General</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	<u>Fund</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Lettings & subscriptions	22,897	-	22,897	11,257
Fundraising income	-	-	-	-
Covid grant	8,335	-	8,335	13,035
Bar profits	9,709	-	9,709	809
Bank interest	11	-	11	85
<b>Total Incoming resources</b>	<b>40,952</b>	<b>-</b>	<b>40,952</b>	<b>25,186</b>
<b>RESOURCES EXPENDED</b>				
Heat, Light & Telephone	4,010	-	4,010	3,022
Insurance	1,075	-	1,075	1,188
Water	104	-	104	307
Booking sec./caretaking/licencing	10,260	-	10,260	10,370
Repairs & Maintenance	4,543	-	4,543	6,258
Depreciation	2,164	9,030	11,194	15,776
Sundry expenses/donations	80	-	80	150
Fundraising events	-	-	-	-
<b>Total resources expended</b>	<b>22,236</b>	<b>9,030</b>	<b>31,266</b>	<b>37,071</b>
<b>Net Incoming resources</b>	<b>18,716</b>	<b>-9,030</b>	<b>9,686</b>	<b>- 11,885</b>
Balance at 1 January 2021	144,620	361,120	505,740	517,625
Balance at 31 December 2021	<b>163,336</b>	<b>352,090</b>	<b>515,426</b>	<b>505,740</b>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE

FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Note</u>	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2021</u> <u>Total</u> <u>Funds</u>	<u>2020</u> <u>Total</u> <u>Funds</u>
		£	£	£	£
Net incoming resources for the year		18,716	-9,030	9,686	-11,885
Depreciation		2,164	9,030	11,194	15,776
Resources used for acquisition of fixed assets	4	-	-	-	0
Net movement in funds available for future activities		20,880	-	20,880	3,891
Net current assets at 1 January 2021		111,368	-	111,368	107,477
Net current assets at 31 December 2021		<u>132,248</u>	<u>-</u>	<u>132,248</u>	<u>111,368</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

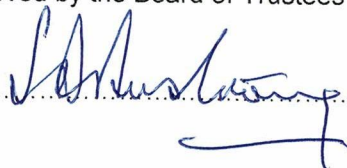
BALANCE SHEET

AS AT 31 DECEMBER 2021

	<u>Note</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Total 2021</u>	<u>2020</u>
		£	£	£	£
<b>Tangible Fixed Assets:</b>	4				
Freehold land		20,036	-	20,036	20,036
Freehold buildings		-	352,090	352,090	361,120
Fixtures, fittings & equipment		11,052	-	11,052	13,216
<b>Total Fixed Assets</b>		<u>31,088</u>	<u>352,090</u>	<u>383,178</u>	<u>394,372</u>
<b>Current Assets:</b>					
Prepaid expenses		1,004	-	1,004	1,460
Grants receivable		-	-	-	3,035
Bank current account		13,567	-	13,567	6,329
Bank Reserve account		120,460	-	120,460	100,449
Cash in hand		7	-	7	95
<b>Total Current Assets</b>		<u>135,038</u>	<u>-</u>	<u>135,038</u>	<u>111,368</u>
<b>Current Liabilities - Deposits</b>		<u>2,790</u>	<u>-</u>	<u>2,790</u>	<u>-</u>
<b>Net Current Assets / (Liabilities)</b>		132,248	-	132,248	111,368
<b>NET ASSETS</b>		<u>163,336</u>	<u>352,090</u>	<u>515,426</u>	<u>505,740</u>
 <b>REPRESENTED BY:</b>					
General Fund	3	163,336	-	163,336	144,620
Restricted Fund	3	-	352,090	352,090	361,120
		<u>163,336</u>	<u>352,090</u>	<u>515,426</u>	<u>505,740</u>

Approved by the Board of Trustees on

2021 and signed on its behalf by:

.....  
  
 Simon D Armstrong  
 Trustee

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**1 1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice and with Financial Reporting Standards for Smaller Enterprises and with the Charities Act 1993.

**2 2 Accounting Policies**

i. **Incoming resources** are included in the statement of Financial Activities when the Charity becomes entitled to the resources. Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activities. Gift Aid is brought to account upon receipt from HMRC.

ii. **Fund Accounting**

**The General Fund** is available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and has not been designated for defined purposes.

**The Restricted Funds** are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

iii. **Tangible Fixed Assets** are capitalised at cost or, if gifted, at reasonable value on receipt.

iv. **Depreciation** With effect from 1 January 2011 depreciation has been provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land	Nil
Freehold Buildings	2% straight line
Fixtures, fittings and equipment	10% straight line

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**3 Movement in Funds**

	<u>1 January</u> <u>2021</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>31 December</u> <u>2021</u> £
<b>General Fund</b>	144,620	40,952	-	22,236
<b>Restricted Funds:</b>				
Big Lottery Fund Project Development Grant	16,000	-	-400	15,600
Big Lottery Fund Capital Grant	245,372	-	-6,134	239,238
WREN Ltd Grant No. 1	35,785	-	-1,000	34,785
WREN Ltd Grant No. 2	-	-	0	-
Village Hall Development Fund	63,963	-	-1,496	62,467
<b>Total Restricted Funds</b>	<u>361,120</u>	<u>-</u>	<u>-9,030</u>	<u>352,090</u>
<b>TOTAL FUNDS</b>	<u>505,740</u>	<u>40,952</u>	<u>-31,266</u>	<u>515,426</u>

- i **Big Lottery Fund Development Grant.** During 2008 the Charity was awarded a grant of £20,000 by The Big Lottery. The grant was made to part finance the development and submission of a Stage 2 application to The Big Lottery for a further grant towards the cost of constructing a new village hall.
- ii **Big Lottery Fund Grant.** During 2009 the Charity was awarded a grant of £306,711 by The Big Lottery. The grant was made to part finance the capital construction cost of a new village hall to be constructed upon the site of the previous hall. The final tranche of the grant was drawdown during 2010.
- iii **Waste Recycling Environmental Ltd Grant No.1.** During 2009 the Charity was awarded a grant of £50,000 by Waste Recycling Environmental Ltd. The grant was made to finance the ground source heat generation system, under floor heating installation and rainwater harvesting system installed in the new village hall.
- iv **Waste Recycling Environmental Ltd Grant No.2.** During 2011 the Charity was awarded a grant of £12,715 by Waste Recycling Environmental Ltd. The grant was made to part finance the purchase and installation of bi-folding accoustic partitions in the new village hall.

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**4 Tangible Fixed Assets**

	<u>Freehold Land</u> £	<u>Freehold Buildings</u> £	<u>Fixtures, Fittings &amp; Equipment</u> £	<u>Total</u> £
<b>Cost</b>				
At 1 January 2021	20,036	451,516	66,482	538,034
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2021	<u>20,036</u>	<u>451,516</u>	<u>66,482</u>	<u>538,034</u>
<b>Depreciation</b>				
At 1 January 2021	-	90,396	53,266	143,662
Depreciation on Disposals	-	-	-	-
Charge for year	-	9,030	2,164	11,194
At 31 December 2021	<u>-</u>	<u>99,426</u>	<u>55,430</u>	<u>154,856</u>
<b>Net Book Amount</b>				
At 31 December 2021	<u>20,036</u>	<u>352,090</u>	<u>11,052</u>	<u>383,178</u>
At 1 January 2021	<u>20,036</u>	<u>361,120</u>	<u>13,216</u>	<u>394,372</u>

**i Freehold Land**

During 2009 the previous village hall, being beyond economic repair, was demolished and replaced with a new hall on the same freehold site (Freehold title number CH409675). The freehold land has been retained in the accounts at £20,036 being the combined carrying value of the land and old hall in the accounts as at 31 December 2008. In the view of the trustees this represents a reasonable value of the freehold land.

**ii Village Hall Development Project**

The development project was completed during 2011 and costs have been allocated to Freehold Improvements and Fixtures, Fittings and Equipment as appropriate.

**iii Legal mortgage**

The trustees have granted a legal charge to Big Lottery Fund on the Charity's freehold land and property secured by way of a legal mortgage. Under the terms of the charge, in the event that the trustees within 20 years of payment of the Big Lottery Fund Capital Grant be in breach of any of the grant conditions the grant shall be repayable and the Fund shall be entitled to exercise the powers of sale and appoint a receiver.

**5 Charitable Donations**

At the 2018 AGM the Trustees resolved that upto 10% of the General Reserve surplus after depreciation of each financial year will be available to the management committee to support local charities or local causes by purchase of materials or free use of the Hall for fundraising purposes. (Subject to the application of the Reserves policy). In 2021 Covid restrictions meant that only two fundraising events were held at the Hall. Moss Wood and Knutsford Young Farmers had use of the Hall rent free.

**MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION**

England & Wales - Charity number 236708

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# Accounts

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CHARITY No. 236708

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

I certify that I have examined the accounts set out on pages 3 to 8, compared them with the accounting records kept by the Village Hall Management Committee, and have found them to be true and fairly presented as at 31 December 2020.



Date: 20 April 2021

R. M. Buckley F.C.A.

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2020</u> <u>Total</u> <u>Funds</u>	<u>2019</u> <u>Total</u> <u>Funds</u>
	£	£	£	£
<b>INCOMING RESOURCES</b>				
Lettings & subscriptions	11,257	-	11,257	31,652
Fundraising income	-	-	-	4,018
Covid grant	13,035	-	13,035	-
Bar profits	809	-	809	12,578
Bank interest	85	-	85	188
<b>Total Incoming resources</b>	<u>25,186</u>	<u>-</u>	<u>25,186</u>	<u>48,436</u>
<b>RESOURCES EXPENDED</b>				
Heat, Light & Telephone	3,022	-	3,022	5,395
Insurance	1,188	-	1,188	1,052
Water	307	-	307	161
Booking sec./caretaking/licencing	10,370	-	10,370	12,915
Repairs & Maintenance	6,258	-	6,258	10,979
Depreciation	3,032	12,744	15,776	15,678
Sundry expenses/donations	150	-	150	222
Fundraising events	-	-	-	2,868
10th Anniversary supper	-	-	-	1,176
<b>Total resources expended</b>	<u>24,327</u>	<u>12,744</u>	<u>37,071</u>	<u>50,446</u>
<b>Net Incoming resources</b>	859	-12,744	- 11,885	- 2,010
Balance at 1 January 2020	143,761	373,864	517,625	519,635
Balance at 31 December 2020	<u>144,620</u>	<u>361,120</u>	<u>505,740</u>	<u>517,625</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION  
STATEMENT OF RESOURCES APPLIED FOR FIXED ASSETS FOR CHARITY USE  
FOR THE YEAR ENDED 31 DECEMBER 2020

	<u>Note</u>	<u>General</u> <u>Fund</u>	<u>Restricted</u> <u>Funds</u>	<u>2020</u> <u>Total</u> <u>Funds</u>	<u>2019</u> <u>Total</u> <u>Funds</u>
		£	£	£	£
Net incoming resources for the year		859	-12,744	-11,885	-2,010
Depreciation		3,032	12,744	15,776	15,678
Resources used for acquisition of fixed assets	4	-	-	-	-
Net movement in funds available for future activities		3,891	-	3,891	13,668
Net current assets at 1 January 2020		107,477	-	107,477	93,809
Net current assets at 31 December 2020		<u>111,368</u>	<u>-</u>	<u>111,368</u>	<u>107,477</u>

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2020

	<u>Note</u>	<u>General Fund</u>	<u>Restricted Funds</u>	<u>Total 2020</u>	<u>2019</u>
		£	£	£	£
<b>Tangible Fixed Assets:</b>					
Freehold land	4	20,036	-	20,036	20,036
Freehold buildings		-	361,120	361,120	370,804
Fixtures, fittings & equipment		13,216	-	13,216	19,308
<b>Total Fixed Assets</b>		<u>33,252</u>	<u>361,120</u>	<u>394,372</u>	<u>410,148</u>
<b>Current Assets:</b>					
Prepaid expenses		1,460	-	1,460	278
Grants receivable		3,035	-	3,035	-
Bank current account		6,329	-	6,329	6,730
Bank Reserve account		100,449	-	100,449	100,364
Cash in hand		95	-	95	105
<b>Total Current Assets</b>		<u>111,368</u>	<u>-</u>	<u>111,368</u>	<u>107,477</u>
<b>Current Liabilities</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Current Assets / (Liabilities)</b>		<u>111,368</u>	<u>-</u>	<u>111,368</u>	<u>107,477</u>
<b>NET ASSETS</b>		<u>144,620</u>	<u>361,120</u>	<u>505,740</u>	<u>517,625</u>

REPRESENTED BY:

General Fund	3	144,620	-	144,620	143,761
Restricted Fund	3	-	361,120	361,120	373,864
		<u>144,620</u>	<u>361,120</u>	<u>505,740</u>	<u>517,625</u>

Approved by the Board of Trustees on

2021 and signed on its behalf by:



Simon D Armstrong  
Trustee

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice and with Financial Reporting Standards for Smaller Enterprises and with the Charities Act 1993.

**2 Accounting Policies**

i. **Incoming resources** are included in the statement of Financial Activities when the Charity becomes entitled to the resources. Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activities. Gift Aid is brought to account upon receipt from HMRC.

ii. **Fund Accounting**

**The General Fund** is available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and has not been designated for defined purposes.

**The Restricted Funds** are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

iii. **Tangible Fixed Assets** are capitalised at cost or, if gifted, at reasonable value on receipt.

iv. **Depreciation** With effect from 1 January 2011 depreciation has been provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Freehold land	Nil
Freehold Buildings	2% straight line
Fixtures, fittings and equipment	10% straight line

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**3 Movement in Funds**

	<u>1 January</u> <u>2020</u> £	<u>Incoming</u> <u>Resources</u> £	<u>Outgoing</u> <u>Resources</u> £	<u>31 December</u> <u>2020</u> £
<b>General Fund</b>	143,761	25,186	-	24,327
<b>Restricted Funds:</b>				
Big Lottery Fund Project Development Grant	16,400	-	-	-400
Big Lottery Fund Capital Grant	251,506	-	-	-6,134
WREN Ltd Grant No. 1	36,785	-	-	-1,000
WREN Ltd Grant No. 2	1,267	-	-	-1,267
Village Hall Development Fund	67,906	-	-	-3,943
<b>Total Restricted Funds</b>	<u>373,864</u>	<u>-</u>	<u>-</u>	<u>-12,744</u>
<b>TOTAL FUNDS</b>	<u>517,625</u>	<u>25,186</u>	<u>-37,071</u>	<u>505,740</u>

- i **Big Lottery Fund Development Grant.** During 2008 the Charity was awarded a grant of £20,000 by The Big Lottery. The grant was made to part finance the development and submission of a Stage 2 application to The Big Lottery for a further grant towards the cost of constructing a new village hall.
- ii **Big Lottery Fund Grant.** During 2009 the Charity was awarded a grant of £306,711 by The Big Lottery. The grant was made to part finance the capital construction cost of a new village hall to be constructed upon the site of the previous hall. The final tranche of the grant was drawdown during 2010.
- iii **Waste Recycling Environmental Ltd Grant No.1.** During 2009 the Charity was awarded a grant of £50,000 by Waste Recycling Environmental Ltd. The grant was made to finance the ground source heat generation system, under floor heating installation and rainwater harvesting system installed in the new village hall.
- iv **Waste Recycling Environmental Ltd Grant No.2.** During 2011 the Charity was awarded a grant of £12,715 by Waste Recycling Environmental Ltd. The grant was made to part finance the purchase and installation of bi-folding acoustic partitions in the new village hall.

MARTHALL, OLLERTON AND LITTLE WARFORD VILLAGE HALL ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**4 Tangible Fixed Assets**

	<u>Freehold Land</u> £	<u>Freehold Buildings</u> £	<u>Fixtures, Fittings &amp; Equipment</u> £	<u>Total</u> £
<b>Cost</b>				
At 1 January 2020	20,036	451,516	66,482	538,034
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2020	<u>20,036</u>	<u>451,516</u>	<u>66,482</u>	<u>538,034</u>
<b>Depreciation</b>				
At 1 January 2020	-	80,712	47,174	127,886
Depreciation on Disposals	-	-	-	-
Charge for year	-	9,684	6,092	15,776
At 31 December 2020	<u>-</u>	<u>90,396</u>	<u>53,266</u>	<u>143,662</u>
<b>Net Book Amount</b>				
At 31 December 2020	<u>20,036</u>	<u>361,120</u>	<u>13,216</u>	<u>394,372</u>
At 1 January 2020	<u>20,036</u>	<u>370,804</u>	<u>19,308</u>	<u>410,148</u>

**i Freehold Land**

During 2009 the previous village hall, being beyond economic repair, was demolished and replaced with a new hall on the same freehold site (Freehold title number CH409675). The freehold land has been retained in the accounts at £20,036 being the combined carrying value of the land and old hall in the accounts as at 31 December 2008. In the view of the trustees this represents a reasonable value of the freehold land.

**ii Village Hall Development Project**

The development project was completed during 2011 and costs have been allocated to Freehold Improvements and Fixtures, Fittings and Equipment as appropriate.

**iii Legal mortgage**

The trustees have granted a legal charge to Big Lottery Fund on the Charity's freehold land and property secured by way of a legal mortgage. Under the terms of the charge, in the event that the trustees within 20 years of payment of the Big Lottery Fund Capital Grant be in breach of any of the grant conditions the grant shall be repayable and the Fund shall be entitled to exercise the powers of sale and appoint a receiver.

**5 Charitable Donations**

At the 2018 AGM the Trustees resolved that upto 10% of the General Reserve surplus after depreciation of each financial year will be available to the management committee to support local charities or local causes by a cash donation, purchase of materials or free use of the Hall for fundraising purposes. In 2020 due to Covid restrictions no fundraising events were held at the Hall. Donations of £50 each were made to Knutsford Young Farmers and in memory of T Walley.