

MERE BROW AND DISTRICT INSTITUTE

England & Wales · Charity number 502956

Details

Other names MERE BROW VILLAGE HALL

Status Registered

Legal form Trust

Registered 1974-02-05

Register [View on the Charity Commission register](#)

Contact

Address 65 The Gravel
Mere Brow
Preston
PR4 6JX

Phone 01772813516

Email mbvh@btconnect.com

Website merebrowvillagehall.co.uk

Activities

Objects: FOR THE PURPOSES OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF MERE BROW WARD OF THE PARISH OF TARLETON WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: FULLY EXPLAINED IN THE AREA OF OPERATION ENTRY

Classification

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

Geography

- **Area of benefit:** MERE BROW WARD OF THE PARISH OF TARLETON
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£60,384	£70,973	-	-
2023-12-31	£62,976	£77,753	-	-
2022-12-31	£47,521	£68,872	-	-
2021-12-31	£65,428	£50,745	-	-
2020-12-31	£22,418	£31,043	-	-

Trustees

Name	Role	Appointed
Aidrian Pendleton		2017-06-07
JOHN CAUNCE		1972-03-01
ROBERT BRYAN		2015-01-27
Samuel Caunce		2021-10-19
Steven Howard		2024-05-23
WARREN HUNTER		
Will Hunter		2020-10-27

MERE BROW AND DISTRICT INSTITUTE

England & Wales - Charity number 502956

Accounts

FINANCIAL STATEMENT OF ACCOUNTS

for the year ended 31 December 2024

for

Mere Brow and District Institute

Registered Charity: 502956 (England and Wales)

Mere Brow and District Institute
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Mere Brow and District Institute

Charity information

TRUSTEES

William Hunter
John Counce
Warren Hunter
Robert Bryan
Adrian Pendleton
Samuel Counce
Steven Howard

REGISTERED OFFICE

65 The Gravel
Mere Brow
Preston
Lancashire
PR4 6JX

REGISTERED CHARITY

502956

ACCOUNTANTS

My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
Greater Manchester
M1 2JQ

Mere Brow and District Institute

Income Statement

for the year ended 31 December 2024

	Notes	2024 £	2023 £
Revenue	1	60,384	62,976
Cost of sales		(9,872)	(7,658)
GROSS PROFIT		50,512	55,318
Distribution costs		(729)	(514)
Administrative expenses		(60,129)	(69,338)
OPERATING LOSS	2	(10,346)	(14,534)
Finance costs		(243)	(243)
LOSS FOR THE YEAR		(10,589)	(14,777)

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Property, plant and equipment	3		415,839		433,133
			415,839		433,133
CURRENT ASSETS					
Receivables	4	1,541		1,250	
Cash and cash equivalents		4,032		(4,123)	
		5,573		(2,873)	
CURRENT LIABILITIES					
	5	(46,552)		(39,611)	
NET CURRENT LIABILITIES					
			(40,979)		(42,484)
CREDITORS: DUE AFTER 1 YEAR					
	6		(14,417)		(19,617)
NET ASSETS					
			360,443		371,032

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2024

	Notes	2024 £	2023 £
EQUITY			
Retained profit		<u>360,443</u>	<u>371,032</u>
TOTAL EQUITY		<u>360,443</u>	<u>371,032</u>

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed.

The trustees acknowledge their responsibilities for preparing financial statements which give a true and fair view.

These financial statements have been prepared in accordance with the The Statement of Recommended Practice (SORP) applicable to charities (FRS102) effective 1 January 2019. In accordance with FRS 102 section 1A part 7, a cashflow statement has not been prepared.

Approved by the Trustees on 24 April 2025. For and on behalf of the Trustees:



.....
William Hunter (Trustee)



.....
Warren Hunter (Trustee)

Mere Brow and District Institute
Notes to the Financial Statement of Accounts
for the year ended 31 December 2024

1 ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 section 1A for small entities (effective January 2015).

Revenue recognition

Revenue represents net invoiced sales of goods, excluding value added tax.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease over the lease term, whichever is the shorter:

- Other tangible fixed assets: Straight line at a rate of 25.0% per annum
- Plant machinery motor vehicles: Straight line at a rate of 25.0% per annum
- Fixtures and fittings: Straight line at a rate of 10.0-25.0% per annum
- Land and buildings: Straight line and reducing balance at a rate of 0.0-2.0% per annum

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the trustees, there is reasonable probability that the liability will not arise in the foreseeable future.

2 OPERATING LOSS

	£	£
	2024	2023
Operating loss is stated after (expensing)/crediting:		
Depreciation expense on owned assets	(17,295)	(18,928)
Operating lease payments	(1,981)	(2,021)
Trustees emoluments and other benefits	-	-

The average number of employees in the year was 0 (2023: 0).

Mere Brow and District Institute
Notes to the Financial Statement of Accounts
for the year ended 31 December 2024

3 PROPERTY, PLANT AND EQUIPMENT

	£	£	£
	Total (1)	Total (2)	Total
COST			
At beginning and end of year	99,152	553,986	653,138
DEPRECIATION			
At start of year	(35,609)	(184,395)	(220,004)
Expense for the year	(9,195)	(8,100)	(17,295)
At end of year	(44,804)	(192,495)	(237,299)
NET BOOK VALUE			
At end of year	54,348	361,491	415,839
At start of year	63,543	369,591	433,134

(1) = Fixtures and fittings; (2) = Land and buildings

4 RECEIVABLES

	£	£
	2024	2023
Trade receivables	1,541	1,250
Total receivables	1,541	1,250

All amounts in the current and preceding year relate to amounts due within 1 year.

5 CURRENT PAYABLES

	£	£
	2024	2023
Trade payables	(6,429)	(329)
VAT	(5,982)	(1,498)
Accruals and deferred income	(2,386)	(2,942)
Other payables	(31,755)	(34,842)
Total current payables	(46,552)	(39,611)

Mere Brow and District Institute
Notes to the Financial Statement of Accounts
for the year ended 31 December 2024

6 NON-CURRENT PAYABLES

	£	£
	2024	2023
Other payables	(14,417)	(19,617)
Total non-current payables	(14,417)	(19,617)

7 RELATED PARTIES

Mere Brow Village Hall Ltd, company number 3829441, is a related party by virtue of common control. At the year end included in other payables is £20,405 (2023: £27,842) owed to Mere Brow and District Institute. The balance is due within 1 year.

Mere Brow and District Institute
Report of the Independent Examiner
to the Trustees of Mere Brow and District Institute

It is our responsibility to examine the accounts (under section 43 of the Charities Act 1993 (the Act)); and to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and to state whether particular matters have come to our attention.

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the accounts.

You have acknowledged, on the Statement of Financial Position as at 31 December 2024, your duty to ensure that the Charity has kept proper accounting records, and prepare financial statements that give a true and fair view. You also consider that the Charity is exempt from the statutory requirement for an audit.

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that: proper accounting records are kept (in accordance with section 41 of the Act); and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
Greater Manchester
M1 2JQ
Date:.....

Mere Brow and District Institute

Detailed Income Statement (not part of the Financial Statements)

for the year ended 31 December 2024

	2024	2024	2023	2023
	£	£	£	£
REVENUE		60,384		62,976
COST OF SALES				
Maintenance (direct)	(4,559)		(3,500)	
Consumables	(2,827)		(1,899)	
Rentals (direct)	(1,981)		(2,021)	
Health and safety	(506)		(252)	
Bad debt - balance write off	1		14	
		<u>(9,872)</u>		<u>(7,658)</u>
GROSS PROFIT		<u>50,512</u>		<u>55,318</u>
DISTRIBUTION COSTS		(729)		(514)
ADMINISTRATIVE EXPENSES				
Depreciation owned	(17,295)		(18,928)	
Heat and light	(15,986)		(19,076)	
Salary wages (indirect)	(11,610)		(13,247)	
Cleaning	(4,594)		(4,287)	
Insurance	(3,407)		(3,386)	
Security and surveillance	(1,224)		(2,912)	
Water	(1,744)		(1,453)	
Other	(4,269)		(6,049)	
		<u>(60,129)</u>		<u>(69,338)</u>
OPERATING LOSS		<u>(10,346)</u>		<u>(14,534)</u>
Finance costs		(243)		(243)
Loss for the year		<u><u>(10,589)</u></u>		<u><u>(14,777)</u></u>

MERE BROW AND DISTRICT INSTITUTE

England & Wales - Charity number 502956

Accounts

FINANCIAL STATEMENT OF ACCOUNTS

for the year ended 31 December 2023

for

Mere Brow and District Institute

Registered charity: 502956 (England and Wales)

Mere Brow and District Institute
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Mere Brow and District Institute

Charity information

TRUSTEES

William Hunter
John Counce
Warren Hunter
Robert Bryan
Adrian Pendleton
Samuel Counce

REGISTERED OFFICE

65 The Gravel
Mere Brow
Preston
Lancashire
PR4 6JX

REGISTERED CHARITY

502956

ACCOUNTANTS

My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
Greater Manchester
M1 2JQ

Mere Brow and District Institute
Income Statement
for the year ended 31 December 2023

	Notes	2023 £	2022 £
Revenue	1	62,976	44,179
Cost of sales		(7,658)	(11,303)
GROSS PROFIT		<u>55,318</u>	<u>32,876</u>
Distribution costs		(514)	(905)
Administrative expenses		(69,338)	(56,307)
OPERATING LOSS	2	<u>(14,534)</u>	<u>(24,336)</u>
Finance costs		(243)	(357)
Other operating income		-	3,342
LOSS FOR THE YEAR		<u><u>(14,777)</u></u>	<u><u>(21,351)</u></u>

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Property, plant and equipment	3		433,133		452,061
			<u>433,133</u>		<u>452,061</u>
CURRENT ASSETS					
Receivables	4	1,250		771	
Cash and cash equivalents		<u>(4,123)</u>		<u>(4,534)</u>	
		(2,873)		(3,763)	
CURRENT LIABILITIES					
	5	(39,611)		(30,917)	
NET CURRENT LIABILITIES					
			(42,484)		(34,680)
CREDITORS: DUE AFTER 1 YEAR					
	6		(19,617)		(31,572)
NET ASSETS					
			<u>371,032</u>		<u>385,809</u>
	Notes		2023 £		2022 £
EQUITY					
Retained profit			<u>371,032</u>		<u>385,809</u>
TOTAL EQUITY			<u>371,032</u>		<u>385,809</u>

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed.

The trustees acknowledge their responsibilities for preparing financial statements which give a true and fair view.

These financial statements have been prepared in accordance with the The Statement of Recommended Practice (SORP) applicable to charities (FRS102) effective 1 January 2019. In accordance with FRS 102 section 1A part 7 a cashflow statement has not been prepared.

Approved by the Trustees on 23 May 2024. For and on behalf of the Trustees:

.....
William Hunter (Trustee)

.....
Warren Hunter (Trustee)

Mere Brow and District Institute

Notes to the Filled Financial Statements

for the year ended 31 December 2023

1 ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 section 1A for small entities (effective January 2015).

Revenue recognition

Revenue represents net invoiced sales of goods, excluding value added tax.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease over the lease term, whichever is the shorter:

- Vehicles, Plant and machinery: Straight-line at a rate of 25.0% per annum
- Furniture, Fittings, Tools and Equipment: Straight-line at a rate of 10.0% - 25.0% per annum
- Other property, plant and equipment: Straight-line at a rate of 25.0% per annum
- Land and Buildings: Land is held at cost and not depreciated; Buildings: Straight-line at a rate of 2.0% per annum

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

2 OPERATING LOSS

	£	£
	2023	2022
Operating loss is stated after (expensing)/crediting:		
Depreciation expense on owned assets	(18,928)	(18,389)
Operating lease payments	(2,021)	(1,911)
Trustees emoluments and other benefits	-	-

The average number of employees in the year was 0 (2022: 0).

Mere Brow and District Institute

Notes to the Filleted Financial Statements

for the year ended 31 December 2023

3 PROPERTY, PLANT AND EQUIPMENT

	£	£	£
	Furniture, fittings tools and equipment	Land and buildings	Total
COST			
At start of year	196,578	553,986	750,564
At end of year	196,578	553,986	750,564
DEPRECIATION			
At start of year	(122,208)	(176,295)	(298,503)
Expense for the year	(10,828)	(8,100)	(18,928)
At end of year	(133,036)	(184,395)	(317,431)
NET BOOK VALUE			
At end of year	63,542	369,591	433,133
At start of year	74,370	377,691	452,061

Included in land and buildings is land of £148,984 which is held at cost and not depreciated.

4 RECEIVABLES

	£	£
	2023	2022
Trade receivables	1,250	771
Total receivables	1,250	771

All amounts in the current and preceding year relate to amounts due within 1 year.

5 CURRENT PAYABLES

	£	£
	2023	2022
Trade payables	(329)	(2,093)
Accruals and deferred income	(2,942)	(2,863)
VAT	(1,498)	(881)
Other payables	(34,842)	(25,080)
Total payables	(39,611)	(30,917)

Included in current other payables is a government-backed amortising BBLs loan of £1,000 (non-current payables £6,417). Interest on the loan, initially at cost of £10,000 on 13 May 2020, is at a rate of 2.5% per annum with no interest charged in the first 12 months. Repayment of the loan over 10 years commenced on 14 June 2021.

Mere Brow and District Institute
Notes to the Filleted Financial Statements
for the year ended 31 December 2023

6 NON CURRENT PAYABLES

	£	£
	2023	2022
Other payables	(19,617)	(31,572)
Total non current payables	(19,617)	(31,572)

7 RELATED PARTIES

Mere Brow Village Hall Ltd, company number 3829441, is a related party by virtue of common control. At the year end included in other payables is £27,842 (2022: £15,580) owed to Mere Brow and District Institute. The balance is due within 1 year.

Mere Brow and District Institute
Report of the Independent Examiner
to the Trustees of Mere Brow and District Institute

It is our responsibility to examine the accounts (under section 43 of the Charities Act 1993 (the Act)); and to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and to state whether particular matters have come to our attention.

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the accounts.

You have acknowledged, on the Statement of Financial Position as at 31 December 2023, your duty to ensure that the charity has kept proper accounting records, and prepare financial statements that give a true and fair view. You also consider that the charity is exempt from the statutory requirement for an audit.

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that: proper accounting records are kept (in accordance with section 41 of the Act); and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
M1 2JQ
Date:.....

MERE BROW AND DISTRICT INSTITUTE

England & Wales - Charity number 502956

Accounts

FINANCIAL STATEMENT OF ACCOUNTS

for the year ended 31 December 2022

for

Mere Brow and District Institute

Registered charity: 502956 (England and Wales)

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REGISTERED CHARITY

502956

ACCOUNTANTS

My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
Greater Manchester
M1 2JQ

Mere Brow and District Institute
Income Statement
for the year ended 31 December 2022

	Notes	2022 £	2021 £
Revenue	1	44,179	65,428
Cost of sales		(11,303)	(7,900)
GROSS PROFIT		<u>32,876</u>	<u>57,528</u>
Distribution costs		(905)	(384)
Administrative expenses		(56,307)	(50,745)
OPERATING (LOSS)/PROFIT	2	<u>(24,336)</u>	<u>6,399</u>
Finance costs		(357)	(142)
Other operating income		3,342	20,070
(LOSS)/PROFIT FOR THE YEAR		<u><u>(21,351)</u></u>	<u><u>26,327</u></u>

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Property, plant and equipment	3		452,061		466,510
			<u>452,061</u>		<u>466,510</u>
CURRENT ASSETS					
Receivables	4	771		690	
Cash and cash equivalents		(4,534)		(7,228)	
		<u>(3,763)</u>		<u>(6,538)</u>	
CURRENT LIABILITIES					
	5	(30,917)		(39,401)	
NET CURRENT LIABILITIES					
			(34,680)		(45,939)
CREDITORS: DUE AFTER 1 YEAR					
	6		(31,572)		(13,412)
NET ASSETS					
			<u>385,809</u>		<u>407,159</u>
EQUITY					
Retained profit			385,809		407,159
TOTAL EQUITY			<u>385,809</u>		<u>407,159</u>

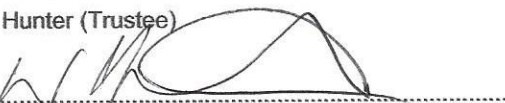
The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed.

The trustees acknowledge their responsibilities for preparing financial statements which give a true and fair view.

These financial statements have been prepared in accordance with the The Statement of Recommended Practice (SORP) applicable to charities (FRS102) effective 1 January 2019. In accordance with FRS 102 section 1A part 7 a cashflow statement has not been prepared.

Approved by the Trustees on 22 June 2023. For and on behalf of the Trustees:


.....
William Hunter (Trustee)


.....
Warren Hunter (Trustee)

Mere Brow and District Institute
Notes to the Filled Financial Statements
for the year ended 31 December 2022

1 ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 section 1A for small entities (effective January 2015).

Revenue recognition

Revenue represents net invoiced sales of goods, excluding value added tax.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease over the lease term, whichever is the shorter:

- Vehicles, Plant and machinery: Straight-line at a rate of 25.0% per annum
- Furniture, Fittings, Tools and Equipment: Straight-line at a rate of 10.0% - 25.0% per annum
- Other property, plant and equipment: Straight-line at a rate of 25.0% per annum
- Land and Buildings: Land is held at cost and not depreciated; Buildings: Straight-line at a rate of 2.0% per annum

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

2 OPERATING (LOSS)/PROFIT

	£	£
Operating (loss)/profit is stated after (expensing)/crediting:	2022	2021
Depreciation expense on owned assets	(18,389)	(16,637)
Operating lease payments	(1,911)	(1,510)
Trustees emoluments and other benefits	-	-

The average number of employees in the year was 0 (2021: 0).

Mere Brow and District Institute
Notes to the Filleted Financial Statements
for the year ended 31 December 2022

3 PROPERTY, PLANT AND EQUIPMENT

	£	£	£
	Furniture, fittings tools and equipment	Land and buildings	Total
COST			
At start of year	192,638	553,986	746,624
Additions	3,940	-	3,940
At end of year	196,578	553,986	750,564
DEPRECIATION			
At start of year	(111,919)	(168,195)	(280,114)
Expense for the year	(10,289)	(8,100)	(18,389)
At end of year	(122,208)	(176,295)	(298,503)
NET BOOK VALUE			
At end of year	74,370	377,691	452,061
At start of year	80,719	385,791	466,510

Included in land and buildings is land of £148,984 which is held at cost and not depreciated.

4 RECEIVABLES

	£	£
	2022	2021
Trade receivables	771	-
Other receivables	-	690
Total receivables	771	690

All amounts in the current and preceding year relate to amounts due within 1 year.

Mere Brow and District Institute
Notes to the Filleted Financial Statements
for the year ended 31 December 2022

5 CURRENT PAYABLES

	£	£
	2022	2021
Trade payables	(2,093)	(4,687)
Accruals and deferred income	(2,863)	(3,152)
VAT	(881)	(78)
Other payables	(25,080)	(31,484)
Total payables	(30,917)	(39,401)

Included in current other payables is a government-backed amortising BBLS loan of £1,000 (non-current payables £7,417). Interest on the loan, initially at cost of £10,000 on 13 May 2020, is at a rate of 2.5% per annum with no interest charged in the first 12 months. Repayment of the loan over 10 years commenced on 14 June 2021.

6 NON CURRENT PAYABLES

	£	£
	2022	2021
Other payables	(31,572)	(13,412)
Total non current payables	(31,572)	(13,412)

7 RELATED PARTIES

Mere Brow Village Hall Ltd, company number 3829441, is a related party by virtue of common control. At the year end included in other payables is £15,580 (2021: £8,824) owed to Mere Brow and District Institute. The balance is due within 1 year.

Mere Brow and District Institute
Report of the Independent Examiner
to the Trustees of Mere Brow and District Institute

It is our responsibility to examine the accounts (under section 43 of the Charities Act 1993 (the Act)); and to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act); and to state whether particular matters have come to our attention.

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 we do not express an audit opinion on the accounts.

You have acknowledged, on the Statement of Financial Position as at 31 December 2022, your duty to ensure that the charity has kept proper accounting records, and prepare financial statements that give a true and fair view. You also consider that the charity is exempt from the statutory requirement for an audit.

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that: proper accounting records are kept (in accordance with section 41 of the Act); and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
M1 2JQ
Date:.....

MERE BROW AND DISTRICT INSTITUTE

England & Wales - Charity number 502956

Accounts

FINANCIAL STATEMENT OF ACCOUNTS

for the year ended 31 December 2021

for

Mere Brow and District Institute

Registered charity: 502956 (England and Wales)

Mere Brow and District Institute
Contents of the Financial Statement of Accounts

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Mere Brow and District Institute

Charity information

TRUSTEES

William Hunter
John Counce
Warren Hunter
Robert Bryan
Adrian Pendleton
Samuel Counce

REGISTERED OFFICE

65 The Gravel
Mere Brow
Tarleton
Lancashire
PR4 6JX

REGISTERED CHARITY

502956

ACCOUNTANTS

My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
Greater Manchester
M1 2JQ

Mere Brow and District Institute
Income Statement
for the year ended 31 December 2021

	Notes	2021 £	2020 £
Revenue	1	65,428	19,750
Cost of sales		(7,900)	(2,277)
GROSS PROFIT		<u>57,528</u>	<u>17,473</u>
Distribution costs		(384)	(162)
Administrative expenses		(50,745)	(28,604)
OPERATING PROFIT/(LOSS)		<u>6,399</u>	<u>(11,293)</u>
Finance costs		(142)	-
Other operating income		20,070	2,668
PROFIT/(LOSS) FOR THE YEAR		<u><u>26,327</u></u>	<u><u>(8,625)</u></u>

Mere Brow and District Institute

Statement of Financial Position

at 31 December 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Property, plant and equipment	2		466,510		445,651
			<u>466,510</u>		<u>445,651</u>
CURRENT ASSETS					
Receivables	3	690		-	
Cash and cash equivalents		(7,228)		(2,093)	
		<u>(6,538)</u>		<u>(2,093)</u>	
CURRENT LIABILITIES					
	4	(39,401)		(48,304)	
NET CURRENT LIABILITIES					
			(45,939)		(50,397)
CREDITORS: DUE AFTER 1 YEAR					
	5	(13,412)			(14,412)
NET ASSETS					
			<u>407,159</u>		<u>380,842</u>
	Notes		2021 £		2020 £
EQUITY					
Retained profit			407,159		380,842
TOTAL EQUITY			<u>407,159</u>		<u>380,842</u>

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993) and that an independent examination is needed.

The trustees acknowledge their responsibilities for preparing financial statements which give a true and fair view.

These financial statements have been prepared in accordance with the The Statement of Recommended Practice (SORP) applicable to charities (FRS102) effective 1 January 2019. In accordance with FRS 102 section 1A part 7 a cashflow statement has not been prepared.

Approved by the Trustees on 21 July 2022. For and on behalf of the Trustees:



.....
William Hunter (Trustee)



.....
Warren Hunter (Trustee)

Mere Brow and District Institute
Notes to the Filled Financial Statements
for the year ended 31 December 2021

1 ACCOUNTING POLICIES

Accounting convention

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard 102 section 1A for small entities (effective January 2015).

Revenue recognition

Revenue represents net invoiced sales of goods, excluding value added tax.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease over the lease term, whichever is the shorter:

- Vehicles, Plant and machinery: Straight-line at a rate of 25.0% per annum
- Furniture, Fittings, Tools and Equipment: Straight-line at a rate of 10.0% - 25.0% per annum
- Other property, plant and equipment: Straight-line at a rate of 25.0% per annum
- Land and Buildings: Land is held at cost and not depreciated; Buildings: Straight-line at a rate of 2.0% per annum

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

2 PROPERTY, PLANT AND EQUIPMENT

	£	£	£
	Furniture, fittings tools and equipment	Land and buildings	Total
COST			
At start of year	155,142	553,986	709,128
Additions	37,496	-	37,496
At end of year	192,638	553,986	746,624
DEPRECIATION			
At start of year	(103,382)	(160,095)	(263,477)
Expense for the year	(8,537)	(8,100)	(16,637)
At end of year	(111,919)	(168,195)	(280,114)
NET BOOK VALUE			
At end of year	80,719	385,791	466,510
At start of year	51,760	393,891	445,651

Included in land and buildings is land of £148,984 which is held at cost and not depreciated.

Mere Brow and District Institute
Notes to the Filleted Financial Statements
for the year ended 31 December 2021

3 RECEIVABLES

	£	£
	2021	2020
Other receivables	690	-
Total receivables	690	-

All amounts in the current and preceding year relate to amounts due within 1 year.

4 CURRENT PAYABLES

	£	£
	2021	2020
Trade payables	(4,687)	(551)
Accruals and deferred income	(3,152)	(2,104)
VAT	(78)	(62)
Other payables	(31,484)	(45,587)
Total payables	(39,401)	(48,304)

Included in current other payables is a government-backed amortising BBLs loan of £1,000 (non-current payables £8,417). Interest on the loan, initially at cost of £10,000 on 13 May 2020, is at a rate of 2.5% per annum with no interest charged in the first 12 months. Repayment of the loan over 10 years commenced on 14 June 2021.

5 NON CURRENT PAYABLES

	£	£
	2021	2020
Other payables	(13,412)	(14,412)
Total non current payables	(13,412)	(14,412)

Mere Brow and District Institute
Report of the Independent Examiner
to the Trustees of Mere Brow and District Institute

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You have acknowledged, on the Statement of Financial Position as at 31 December 2021, your duty to ensure that the charity has kept proper accounting records, and prepare financial statements that give a true and fair view. You also consider that the charity is exempt from the statutory requirement for an audit.

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that: proper accounting records are kept (in accordance with section 41 of the Act); and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

My Online Accountant
.....

My Online Accountant
Chartered Accountants
83 Ducie Street
Manchester
M1 2JQ
Date: 21-07-2022

Mere Brow and District Institute

Detailed Income Statement (not part of the Financial Statements)

for the year ended 31 December 2021

	2021	2021	2020	2020
	£	£	£	£
REVENUE		65,428		19,750
COST OF SALES				
Maintenance	(5,966)		(914)	
Operating lease	(1,510)		(950)	
Health and safety	(182)		(175)	
Training	-		(135)	
Consumables	(242)		(104)	
Balance write-off	-		1	
		(7,900)		(2,277)
GROSS PROFIT		57,528		17,473
DISTRIBUTION COSTS		(384)		(162)
ADMINISTRATIVE EXPENSES				
Depreciation	(16,637)		(13,883)	
Salary/Wages - indirect	(12,107)		-	
Insurance	(2,980)		(3,123)	
Heat and light	(4,991)		(1,878)	
Licenses	(159)		(2,721)	
Miscellaneous costs	(3,296)		(496)	
Cleaning	(2,608)		(876)	
Advertising	(2,500)		(150)	
Other	(5,467)		(5,477)	
		(50,745)		(28,604)
OPERATING PROFIT/(LOSS)		6,399		(11,293)
Finance costs		(142)		-
Other operating income		20,070		2,668
PROFIT/(LOSS) FOR THE YEAR		26,327		(8,625)