

### Objectives & Activities

- **Summary of purposes (Para 1.17):** The object of Pencombe & Little Cowarne Parish Hall is the provision and maintenance of a village hall for the use of the inhabitants of the parish of Pencombe and Little Cowarne 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 conditions of life for the said inhabitants.
- **Main activities (Para 1.17 & 1.19):** The hall is hired by a wide range of groups, from toddlers to the elderly, and regularly by the local primary school. Fundraising activities include LinC lunch, community cinema, and pub night, all of which contribute to sustaining the hall and strengthening community bonds.
- **Public benefit statement (Para 1.18):** The trustees confirm they have had regard to the Charity Commission's guidance on public benefit.

#### Additional information (Para 1.38):

- **Grant making:** Not applicable.
- **Social investment:** Not applicable.
- **Contribution of volunteers:** Volunteers play a vital role in organising fundraising events and maintaining the hall.

### Achievements & Performance

- **Main achievements (Para 1.20):** The hall has continued to serve as a hub for community life, hosting events and activities that benefit all age groups. The fundraising activities have been well attended, generating income and fostering social cohesion.

#### Additional information (Para 1.41):

- **Achievements against objectives:** The hall has successfully provided accessible facilities for community use and maintained financial sustainability.
- **Fundraising performance:** LinC lunch, community cinema, and pub night have met expectations, contributing significantly to income.
- **Investment performance:** Not applicable.

### Financial Review

- **Financial position (Para 1.21):** At year end, the charity reported an income of £25,455 and costs of £25,132, resulting in a surplus of £323. Adjusting for insurance and the anticipated Arts Alive refund, the position is a profit of £1469. This is the first year since 2017 that the hall has been in such a positive financial position.
- **Reserves policy (Para 1.22):** The trustees aim to maintain the current account at an optimum £3000, but not less than £2000, to ensure any unexpected expenses can be paid if required.
- **Amount of reserves held (Para 1.22):** In addition to the funds held in the current account, an investment account is held with the Charities Commission Investment Fund (COIF) to hold all excess income in reserve. As at 31 March 2025 £6834 was held in reserves.
- **Funds in deficit (Para 1.24):** None.

- **Going concern (Para 1.23):** There are no uncertainties regarding the charity continuing as a going concern.

#### **Additional information (Para 1.46 & 1.47):**

- **Principal sources of funds:** Hall hire fees and fundraising events.
- **Investment policy:** An investment account is held with the Charities Commission Investment Fund (COIF) to hold all excess income in reserve.
- **Principal risks:** Rising maintenance costs and potential decline in bookings. The hall continues to use a budgeting process and reports on costs throughout the year in an effort to minimise everyday expenditure and maximise the benefit of fundraising efforts.

## **Structure, Governance & Management**

- **Governing document (Para 1.25):** Trust deed.
- **Constitution (Para 1.25):** Unincorporated association.
- **Trustee selection (Para 1.25):** Trustees are elected annually at the AGM.

#### **Additional information (Para 1.51):**

- **Induction/training:** New trustees are provided with guidance on their responsibilities.
- **Organisational structure:** Managed by a committee of trustees, supported by volunteers.
- **Related parties:** None.

## **Reference & Administrative Details**

- **Charity name:** Pencombe & Little Cowarne Parish Hall
- **Other name:** None
- **Registered charity number:** 505000
- **Principal address:** Pencombe, Bromyard, Herefordshire, HR7 4SH
- **Trustees who manage the charity:**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Janet Legge	Chair		
2	Susan Drew	Treasurer		
3	Emily Barrett	Minute Secretary		
4	Frank Nicholson			
5	Tim Mobey	Maintenance	From 22/04/2024 to date	
6	Karen Hodges			
7	Barbara Brazier		From 22/04/2024 to date	
8				
9				
10				

- **Corporate trustees:** Not applicable.
- **Trustees holding title to property:** None
- **Custodian trustees:** None.
- **Advisers:** None.
- **Chief executive/senior staff:** None.

## **Exemptions from Disclosure**

- No exemptions claimed.



<u>Income</u>	2025	2024	2023
Hall Hire receipts	£ 4,605.19	£ 5,155.60	£ 5,577.75
Fundraising	£ 14,462.02	£ 7,814.14	£ 7,556.37
Donations	£ 761.00	£ 554.19	£ 12.78
Pencombe Show income	£ 3,443.14	£ 2,714.99	
Grant from The Arkwright Trust	£ 2,000.00		
Returns and Refunds	£ -	£ 419.00	
Bank Interest / COIF	£ 204.00	£ 258.51	£ 90.24
Wayleave	£ 3.70	£ 3.70	
	<b>£ 25,479.05</b>	<b>£ 16,920.13</b>	<b>£ 13,237.14</b>

<u>Expenditure</u>	2025	2024	2023
Caretaker	£ 1,614.00	£ 1,551.00	£ 1,574.50
Electricity	£ 2,153.83	£ 2,650.22	£ 1,808.43
Oil	£ 577.50	£ 660.09	£ 870.98
Water	£ 448.00	£ 483.00	£ 438.00
Improvements	£ 168.15	£ 668.73	£ 1,614.16
Repairs & Maintenance	£ 1,538.68	£ 1,060.86	£ 2,244.71
Boiler	£ 4,175.00		
Fire Alarms	£ 450.00	£ 102.60	£ 331.04
Administration Expenses	£ 890.19	£ 1,726.62	£ 570.96
Hall Consumables	£ 331.54	£ 129.23	£ 767.80
Fundraising Costs	£ 6,040.00	£ 2,896.97	£ 3,020.40
Insurance	£ 1,724.00	£ 888.69	£ 805.34
Cinema cost	£ 1,334.54	£ 1,250.19	£ 1,132.56
Pencombe Show Costs	£ 1,872.32	£ 1,385.06	
Show Disbursements	£ 1,318.34		
	<b>£ 24,636.09</b>	<b>£ 15,453.26</b>	<b>£ 15,178.88</b>

**Excess of Income over Expenditure** £ 842.96 £ 1,466.87 £ (1,941.74)

<u>Hire payments in year</u>	2024-25	2023-24	2022-23
Pencombe Little Acorns	£ 396.75	£ 462.00	£ 754.50
Pencombe School	£ 1,319.25	£ 1,567.63	£ 1,950.00
Herefordshire CC	£ 425.00	£ 225.00	£ 217.00
YFC	£ 354.38	£ 436.68	£ 261.25
Clubs	£ 1,492.75	£ 1,336.10	£ 1,431.80
Private Hire	£ 704.74	£ 1,145.75	£ 1,311.50
Total payments in year	<b>£ 4,692.87</b>	<b>£ 5,173.16</b>	<b>£ 5,926.05</b>
Plus previous year received	£ 365.86	£ 348.30	
Minus £599.12 unpaid at year end	-£ 599.12	£ (365.86)	£ (348.30)
	<b>£ 3,727.89</b>	<b>£ 5,155.60</b>	<b>£ 5,577.75</b>

<u>Fundraising revenues</u>	2024-25	2023-24	2022-23
Special events	£402.00	£ 1,460.75	£ 2,849.67
LinC Lunch incl. bar	£6,411.00	£ 4,538.09	£ 2,750.38
Cinema incl. bar	£1,987.00	£ 1,815.30	£ 1,956.32
Pub Night	£5,662.00		
	<b>£ 14,462.00</b>	<b>£ 7,814.14</b>	<b>£ 7,556.37</b>

<u>Donations</u>	2024-25	2023-24	2022-23
Pencombe Show Sponsors	£ 761.00		
Pencombe Young Farmers		£ 200.00	
PGPC Jubilee Party contribution		£ 333.00	
Amazon Europe		£ 21.19	
TOTAL	<b>£ 761.00</b>	<b>£ 554.19</b>	

<u>COIF Charities Deposit Fund</u>	2024-25	2023-24	2022-23
Total	£ 6,822.05	£ 5,431.01	
	<b>£ 6,822.05</b>	<b>£ 5,431.01</b>	

<u>Running Cost per hour hired</u>	2024-25	2023-24	2022-23
excl. improvements, fundraising cost, cinema & show costs.			
Total operational cost in year	£ 9,727.74	£ 9,252.31	£ 9,411.76
Annual Available Hours	4745		
Hours Hired (Invoiced and community)	1776	501.5	703.5
Hall running cost/available hours hired	<b>£ 5.48</b>	<b>£ 18.45</b>	<b>£ 13.38</b>

# **Annual Audit of Pencombe & Little Cowarne Parish hall**

## **2024/2025**

### **Summary**

Pencombe and Little Cowarne Parish Hall is a registered charity providing a community facility available to the public for hire for events, fundraisers and community activities.

The charity is run by a group of trustees with a representative from the parish council in attendance. The group congregates at regular meetings to discuss bookings, finances and upcoming events. An annual AGM is held which is open to members of the public to attend and a full disclosure of the annual finances are provided, alongside the annual audit finding and recommendations.

An increase in finances has been seen over the past two years due to the closure of the Pencombe parish village pub. The parish hall has been opened for a weekly pub night ran by the trustees and volunteers providing a temporary replacement for residents to congregate. The success of this is reflected in the increase profits seen in the financial statements.

<b>Book Keeping</b>	Yes	No	Comment
Is the ledger maintained and up to date?	<b>Yes</b>		Samples were taken and no errors found
Is there evidence of internal control?	<b>Yes</b>		Payments are agreed and authorised before being sent.
Are the payments in the cashbook supported by the invoices	<b>Yes</b>		All receipts and invoice present
Is the arithmetic correct	<b>Yes</b>		The accounts were spot checked and all found to be correct

### **Findings & recommendations**

With the increase in income, a review of the risk management policy would be recommended to ensure mitigations.

### **Auditors Opinions**

I have examined the financial records of the Pencombe & Little Cowarne Parish Hall as of 1<sup>st</sup> June 2025 and reconciled these with the bank statement. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and other audit procedures.

I certify that the financial records are a true and accurate reflections of the charity's activities throughout the year.

Signature: 

Print: S Walsh

Date: 1/07/2025