

CROWLE PARISH HALL AND RECREATION TRUST

England & Wales · Charity number 509414

Details

Other names CROWLE PARISH HALL, CROWLE PARISH TRUST

Status Registered

Legal form Other

Registered 1979-12-14

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

Contact

Address Crowle Parish Hall
Crowle
Worcester
WR7 4AZ

Phone 07498 555463

Email secretary@crowleparishhall.org

Activities

Objects: THE OBJECT OF THE CHARITY IS, IN THE INTERESTS OF SOCIAL WELFARE, TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY THE PROVISION AND MAINTENANCE OF:A) A VILLAGE HALL FOR USE BY THE INHABITANTS, INCLUDING USE FOR:I) MEETINGS, LECTURES AND CLASSES, ANDII) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION; ANDB) A RECREATION GROUND FOR USE BY THE INHABITANTS

Activities: Provides & maintains a village hall for use by local user groups regardless of Religious, Cultural or Ethnic origins.

Classification

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

Geography

- **Area of benefit:** PARISH OF CROWLE AND THE SURROUNDING NEIGHBOURHOOD
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£83,395	£45,242	-	-
2024-03-31	£52,782	£44,363	-	-
2023-03-31	£229,414	£33,982	-	-
2022-03-31	£40,308	£25,376	-	-
2021-03-31	£34,263	£22,888	-	-

Trustees

Name	Role	Appointed
Robert Osland MOORE	Chair	2016-05-24
ANNA DENNE		2011-05-13
Cat Bromley		2022-05-10
Michael Coleman		2021-06-09
PENELOPE ROSEMARY SUSAN SMITH		
Patricia Elaine Butts		2019-06-18
Ruth Dawson-Jones		2019-06-18

CROWLE PARISH HALL AND RECREATION TRUST

England & Wales - Charity number 509414

Accounts

CROWLE PARISH HALL AND RECREATION TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Charity number 509414

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

INTRODUCTION

The trustees have pleasure in presenting their annual report and the unaudited, independently reviewed, financial statements of the charity for the year ended 31 March 2025.

LEGAL STATUS

The charity is a charitable trust, administered by the trustees in accordance with the Governing document dated 29 November 2000, amended 2020. It is registered with the Charity Commission number 509414. The registered address is Crowle Parish Hall, Church Road, Crowle, Worcester, WR7 4AZ

THE TRUSTEES

The trustees who served the charity during the year were as follows:-

Robert Moore (Chairman)	Penny Smith
Anna Denne (Secretary)	Lee Turner (Resigned 14 May 2024)
Patricia Butts (Treasurer)	Michael Coleman
Ruth Dawson-Jones (Parish Council representative)	Cat Bromley (Parish Council representative)

New Trustees are appointed at an AGM. In selecting individuals for appointment, the trustees have regard to the skills, knowledge and experience needed. Crowle Parish Council is entitled to appoint 2 trustees.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a village hall for use by the inhabitants, including use for:

- a) (i) meetings, lectures and classes, and
(ii) other forms of recreation and leisure time occupation, and
- b) a recreation ground for use by the inhabitants

In setting the Charity's objectives and planning its activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Trustees are pleased to provide an overview of the activities related to the Crowle Parish Hall during the financial year ending 31 March 2025.

We increased the hire rates, this was effectively the first increase since COVID

Hirings have been very close to previous years, but income has increased due to the increased hire rates

Our big project for the year was the 'Going Greener' project which involved

- Obtaining a £25k grant from Wychavon DC
- Investing £20k of the PHT funds
- Extra insulation to external walls and the roof space of the Millenium Hall
- Millenium Hall oil boiler replaced with a modern Air Source heat pump, with an oil boiler part to deal with extreme conditions
- New 7kW Solar Panels with a 10kWh battery in the Millenium Hall
- Changing the remaining lighting in the Millenium hall to LED
- 10kWh battery added to the existing solar panel system in the Platinum Hall.

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT ctd

FOR THE YEAR ENDED 31 MARCH 2025

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS ctd

Smaller projects included

- New floor finishes in the Committee Room and Corridor, partly funded by a Jumble Sale in March 2024
- Cladding to the three leaking and drafty triangular sections of the Main hall windows in the Millenium Hall
- Building the Sensory Area for Preschool
- Jumble sale in March which raised nearly £1,300
- Anti finger traps installed to over 20 doors
- New clothes and shoes recycle bin for the community
- Parish Welcome Card for those moving into the village, this was a legacy for Lee Turner

FINANCIAL REVIEW

For the General Fund, total incoming resources increased from £52,782 to £58,434 and resources expended increased from £44,363 to £45,242. Net incoming resources therefore amounted to £13,192 – an increase of £4,773 over the previous year.

During the year, a net total of £20,828 was also spent on 2 capital projects to improve the facilities. This was made up of expenditure of £45,789 less a grant of £24,961.

RESERVES

The Capital Reserves represents funds received specifically for the construction of, and improvement works to, the Millenium hall and the new Platinum hall.. The total in these funds is £659,926.

It is the policy of the Trustees to ensure that the Unrestricted Reserves of the General Fund (balance £122,395), the Renewal Reserve Fund (balance £62,500) and the Windows/Doors Reserve Fund (balance £7,443) are sufficient to cover any urgent or essential expenditure particularly repairs to the fabric of the buildings, the replacement or upgrading of fixtures, fittings and equipment, and any unforeseen or unexpected loss of income.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies, as described on page 6, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

Signed by order of the Trustees

ROBERT MOORE Chairman

CROWLE PARISH HALL AND RECREATION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

I report on the unaudited accounts of the charity for the year ended 31 March 2025 set out on pages 4 to 8.

RESPONSIBILITIES AND BASIS OF REPORT

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 no concerns and 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.

Name: DENISE LLEWELLYN

CROWLE PARISH HALL AND RECREATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES			
Hire Income		48,336	45,214
Ground rent & charges		1,321	959
Interest		4,592	4,163
Donations		1,314	1,177
Grant from Wychavon DC Going Greener Project		24,961	0
Other income		241	162
Revenue from FIT Scheme		2,630	1,107
TOTAL INCOMING RESOURCES		<u>83,395</u>	<u>52,782</u>
RESOURCES EXPENDED			
	2		
Charitable activities - Booking and Premises costs		37,017	36,148
Cost of Independent examination		225	215
Depreciation		8,000	8,000
TOTAL RESOURCES EXPENDED		<u>45,242</u>	<u>44,363</u>
NET INCOMING RESOURCES FOR THE YEAR			
		38,153	8,419
Balances brought forward		814,585	806,166
Balances carried forward		<u>852,738</u>	<u>814,585</u>

The notes on pages 6 to 8 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS			
Tangible Assets	3	723,884	686,095
Investments - cash on deposit over 1 year		32,545	20,922
		<u>756,429</u>	<u>707,017</u>
CURRENT ASSETS			
Cash at bank and in hand			
Current account	3,338		
Petty cash	200	3,538	13,098
Investments -cash on deposit less than 1 year		83,985	85,691
Debtors	4	13,046	12,848
		<u>100,569</u>	<u>111,637</u>
CURRENT LIABILITIES			
Creditors falling within one year	5	4,260	4,069
NET CURRENT ASSETS			
		<u>96,309</u>	<u>107,568</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>852,738</u>	<u>814,585</u>
FUNDS (Unrestricted)			
	6		
Capital Reserve - Millenium hall		309,791	309,791
Capital Reserve - Platinum hall		325,174	325,174
Capital Reserve- Going Greener Project		24,961	0
Renewal Reserve Fund		62,500	61,000
Window/ Door Reserve		7,443	7,443
General Reserve		122,395	110,703
		<u>852,264</u>	<u>814,111</u>
FUNDS (Restricted)			
Provisional Reserve		474	474
		<u>474</u>	<u>474</u>
TOTAL ALL FUNDS			
		<u>852,738</u>	<u>814,585</u>

These financial statements were approved by the members of the committee on the
and are signed on their behalf by:

ROBERT MOORE Chairman

The notes on pages 6 to 8 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period.

The contribution of unpaid volunteers is not included in the accounts.

Resources Expended

Expenditure is included on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is included in the category to which it relates. Liabilities are included in the accounts as soon as recognised.

Depreciation

Depreciation is calculated so as to write off the cost of Equipment, Fixtures and Fittings, less its estimated residual value, over the useful economic life of that asset.

Depreciation is not charged on the cost of the building.

2 RESOURCES EXPENDED**Staff costs**

1 part time staff was employed during the financial year (2024 - 1)

None of the Trustees received any remuneration or expenses during the year

	Total Funds 2025 £	Total Funds 2024 £
Salaries	15,756	14,843
Social Security costs	0	0
Pension costs	292	248
	<u>16,048</u>	<u>15,091</u>
No employees received employee benefits of more than £60,000		
Cost of Independent Examination		
Cost of Independent Examination	<u>225</u>	<u>215</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

3 TANGIBLE FIXED ASSETS	Property £	Equipment, Fixtures & Fittings £	Total £
COST			
At 1 April 2024	647,306	108,777	756,083
New Flooring Millenium hall	2,766	0	2,766
Going Greener Project	43,023	0	43,023
At 31 March 2025	<u>693,095</u>	<u>108,777</u>	<u>801,872</u>
DEPRECIATION			
At 1 April 2024		69,988	69,988
Charge for the year		8,000	8,000
At 31 March 2025	<u>0</u>	<u>77,988</u>	<u>77,988</u>
NET BOOK VALUE			
At 31 March 2024	<u>647,306</u>	<u>38,789</u>	<u>686,095</u>
At 31 March 2025	<u>693,095</u>	<u>30,789</u>	<u>723,884</u>
4 DEBTORS			
		2025	2024
Amounts falling due within one year		£	£
Trade debtors		0	0
Prepayments and accrued income		13,046	12,848
Other debtors		0	0
		<u>13,046</u>	<u>12,848</u>
5 CREDITORS			
		2025	2024
Amounts falling due within one year		£	£
Trade creditors		183	268
Sundry creditors - payments in advance		4,077	3,801
Other creditors		0	0
		<u>4,260</u>	<u>4,069</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

6 RESERVES

The Capital Reserves represents funds received specifically for the construction of, and improvement works to, the Millenium hall and the new Platinum hall.. The total in these funds is £659,926.

The Renewal Reserve exists to cover the cost of maintaining the building, its fixtures, fittings and equipment. It also holds funds to cover any required works to the car park and related external areas. An amount of £1,500 was transferred into this Reserve from the General Reserve in 2024/5.

The Window and Doors reserve exists to cover the anticipated cost of maintaining and/or replacing the windows and doors to an appropriate standard.

The General Reserve holds accumulated reserves from this year and from prior years and can be used for any charitable purpose approved by the Trustees in furtherance of the objectives of the Trust. An amount of £1,500 was transferred from the General Reserve to the Renewal Reserve in 2024/25.

7 ANALYSIS OF NET ASSETS IN ALL FUNDS

	Tangible Fixed Assets	Other Net Assets	Total
	£	£	£
All funds	723,884	128,854	852,738

CROWLE PARISH HALL AND RECREATION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

<u>GENERAL RESERVE</u>	2025	2024
	£	£
INCOME		
Hire Income	48,336	45,214
Ground rent & charges	1,321	959
Interest	4,592	4,163
Sundry Donations	1,314	1,177
Other income	241	162
Revenue from FIT Scheme	2,630	1,107
	<u>58,434</u>	<u>52,782</u>
EXPENDITURE		
Light Heat and Water	7,470	6,769
Electricity	4,275	
CH Oil	2,261	
Water	934	
Cleaning	1,947	2,000
Insurance	1,589	1,469
Repairs & Maintenance	5,769	5,719
Licences and Certificates	1,091	1,217
Other Costs	1,993	2,591
Salary & payroll costs	16,438	15,470
Special Projects	720	913
	<u>37,017</u>	<u>36,148</u>
Independent examiner	225	215
Depreciation	8,000	8,000
	<u>45,242</u>	<u>44,363</u>
NET SURPLUS before Transfers (General Reserve)	<u>13,192</u>	<u>8,419</u>
Transfer to Renewal Reserve Fund	<u>-1,500</u>	<u>-1,500</u>
	<u>11,692</u>	<u>6,919</u>
<u>CAPITAL RESERVE GOING GREENER PROJECT</u>	2025	2024
	£	£
INCOME		
Capital reserve Going Greener Project		
Grant from Wychavon DC	24,961	0
	<u>24,961</u>	<u>0</u>
EXPENDITURE		
	0	0
	<u>0</u>	<u>0</u>
NET SURPLUS (Capital Reserve)	<u>24,961</u>	<u>0</u>
<u>ALL FUNDS</u>	2025	2024
	£	£
NET SURPLUS (All Funds)	<u>38,153</u>	<u>8,419</u>

CROWLE PARISH HALL AND RECREATION TRUST

England & Wales - Charity number 509414

Accounts

CROWLE PARISH HALL AND RECREATION TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity number 509414

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2024

INTRODUCTION

The trustees have pleasure in presenting their annual report and the unaudited, independently reviewed, financial statements of the charity for the year ended 31 March 2024.

LEGAL STATUS

The charity is a charitable trust, administered by the trustees in accordance with the Governing document dated 29 November 2000, amended 2020. It is registered with the Charity Commission number 509414. The registered address is Crowle Parish Hall, Church Road, Crowle, Worcester, WR7 4AZ

THE TRUSTEES

The trustees who served the charity during the year were as follows:-

Robert Moore (Chairman)	Penny Smith
Anna Denne (Secretary)	Lee Turner
Patricia Butts (Treasurer)	Michael Coleman
Ruth Dawson-Jones (Parish Council representative)	Cat Bromley (Parish Council representative)

New Trustees are appointed at an AGM. In selecting individuals for appointment, the trustees have regard to the skills, knowledge and experience needed. Crowle Parish Council is entitled to appoint 2 trustees.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a village hall for use by the inhabitants, including use for:

- a) (i) meetings, lectures and classes, and
- (ii) other forms of recreation and leisure time occupation, and
- b) a recreation ground for use by the inhabitants

In setting the Charity's objectives and planning its activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Trustees are pleased to provide an overview of the activities related to the Crowle Parish Hall during the financial year ending 31 March 2024.

- Hires are now close to pre-pandemic levels
- Electric Vehicle Charging Points brought into operation
- New CCTV system installed by Trustees which now covers both the Millenium and Platinum halls
- The height of fences and gates to the Millenium hall patio increased as desired by the Preschool, and has been seen as beneficial by a number of party hirers as well.
- Mirrors added to the Platinum Hall for Karate, Dance and Crowle Players
- Fixed Projector Screens installed in Platinum and Millenium halls
- Coat hooks added in the entrance of Millemium Hall
- Updated the Risk Assessment. A few minor improvements were identified and addressed
- We organised a Jumble Sale to raise funds for Going Greener
- We held two meetings with regular hirers to get their feedback
- We applied for a £25,000 grant to go towards a net zero project for the halls.

CROWLE PARISH HALL AND RECREATION TRUST**TRUSTEES ANNUAL REPORT ctd****FOR THE YEAR ENDED 31 MARCH 2024****FINANCIAL REVIEW**

For the General Fund, total incoming resources increased from £44,607 to £52,782 and resources expended increased from £33,982 to £44,363. Net incoming resources amounted to £8,419 – a decrease of £2,206 over the previous year. These increases in both income and expenditure reflect a full year effect of the provision of the new Hall. The increase in expenditure includes an additional £5,000 in respect of the depreciation charge for the Equipment, fixtures and fittings in the Platinum Hall.

RESERVES

The Capital Reserves represents funds received specifically for the construction of the Millenium hall, and for the new Platinum hall which was completed in July 2022. The total in both funds is £634,965.

It is the policy of the Trustees to ensure that the Unrestricted Reserves of the General Fund (balance £110,703), the Renewal Reserve Fund (balance £61,000) and the Windows/Doors Reserve Fund (balance £7,443) are sufficient to cover any urgent or essential expenditure particularly repairs to the fabric of the buildings, the replacement or upgrading of fixtures, fittings and equipment, and any unforeseen or unexpected loss of income.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies, as described on page 6, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

Signed by order of the Trustees

ROBERT MOORE Chairman

CROWLE PARISH HALL AND RECREATION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

I report on the unaudited accounts of the charity for the year ended 31 March 2024 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements :
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: IAIN A SELKIRK

Malvern
Worcester, WR14 1QL

IAIN A SELKIRK
Chartered Accountant

CROWLE PARISH HALL AND RECREATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES			
Hire Income		45,214	39,903
Ground rent & charges		959	986
Interest		4,163	2,501
Donations		1,177	24
Donations re Platinum Hall		0	184,807
Other income		162	6
Revenue from FIT Scheme		1,107	1,187
TOTAL INCOMING RESOURCES		<u>52,782</u>	<u>229,414</u>
RESOURCES EXPENDED			
	2		
Charitable activities - Booking and Premises costs		36,148	30,772
Cost of Independent examination		215	210
Depreciation		8,000	3,000
TOTAL RESOURCES EXPENDED		<u>44,363</u>	<u>33,982</u>
NET INCOMING RESOURCES FOR THE YEAR			
Balances brought forward		8,419	195,432
		806,166	610,734
Balances carried forward		<u>814,585</u>	<u>806,166</u>

The notes on pages 6 to 8 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

BALANCE SHEET AS AT 31 MARCH 2024

	Notes	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS			
Tangible Assets	3	686,095	693,845
Investments - cash on deposit over 1 year		20,922	50,000
		<u>707,017</u>	<u>743,845</u>
CURRENT ASSETS			
Cash at bank and in hand			
Current account		12,898	
Petty cash		<u>200</u>	
		13,098	18,678
Investments -cash on deposit less than 1 year		85,691	54,441
Debtors	4	12,848	10,709
		<u>111,637</u>	<u>83,828</u>
CURRENT LIABILITIES			
Creditors falling within one year	5	4,069	21,507
NET CURRENT ASSETS			
		<u>107,568</u>	<u>62,321</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>814,585</u>	<u>806,166</u>
FUNDS (Unrestricted)			
	6		
Capital Reserve - Millenium hall		309,791	309,791
Capital Reserve - Platinum hall		325,174	325,174
Renewal Reserve Fund		61,000	59,500
Window/ Door Reserve		7,443	7,443
General Reserve		<u>110,703</u>	<u>103,784</u>
		<u>814,111</u>	<u>805,692</u>
FUNDS (Restricted)			
Provisional Reserve		474	474
		<u>474</u>	<u>474</u>
TOTAL ALL FUNDS			
		<u>814,585</u>	<u>806,166</u>

These financial statements were approved by the members of the committee on the
and are signed on their behalf by:

ROBERT MOORE Chairman

The notes on pages 6 to 8 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period.

Those costs of the Platinum Hall, paid by Crowle Parish Council, who received the funding for the project is shown as a donation in the 2023 figures, and is valued at the cost to the Parish Council.

The contribution of unpaid volunteers is not included in the accounts.

Resources Expended

Expenditure is included on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is included in the category to which it relates. Liabilities are included in the accounts as soon as recognised.

Depreciation

Depreciation is calculated so as to write off the cost of Equipment, Fixtures and Fittings, less its estimated residual value, over the useful economic life of that asset.

Depreciation is not charged on the cost of the building.

2 RESOURCES EXPENDED**Staff costs**

3 part time staff were employed during the financial year (2023 - 2)

None of the Trustees received any remuneration or expenses during the year

	Total Funds 2024 £	Total Funds 2023 £
Salaries	14,843	12,390
Social Security costs	0	0
Pension costs	248	177
	<u>15,091</u>	<u>12,567</u>
No employees received employee benefits of more than £60,000		
Cost of Independent Examination		
Cost of Independent Examination	<u>215</u>	<u>210</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

3 TANGIBLE FIXED ASSETS	Property £	Equipment,Fixtures & Fittings £	Total £
COST			
At 1 April 2023	647,056	108,777	755,833
Additions re new Platinum Hall	250	0	250
Additions - Windows to Millenium Hall	0		0
At 31 March 2024	<u>647,306</u>	<u>108,777</u>	<u>756,083</u>
DEPRECIATION			
At 1 April 2023		61,988	61,988
Charge for the year		8,000	8,000
At 31 March 2024	<u>0</u>	<u>69,988</u>	<u>69,988</u>
NET BOOK VALUE			
At 31 March 2023	<u>647,056</u>	<u>46,789</u>	<u>693,845</u>
At 31 March 2024	<u>647,306</u>	<u>38,789</u>	<u>686,095</u>
4 DEBTORS			
		2024	2023
Amounts falling due within one year		£	£
Trade debtors		0	0
Prepayments and accrued income		12,848	10,709
Other debtors		0	0
		<u>12,848</u>	<u>10,709</u>
5 CREDITORS			
		2024	2023
Amounts falling due within one year		£	£
Trade creditors		268	7,772
Sundry creditors - payments in advance		3,801	3,089
Other creditors		0	10,646
		<u>4,069</u>	<u>21,507</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

6 RESERVES

The Capital Reserves represents funds received specifically for the construction of the Millenium hall, and for the new Platinum hall which was completed in July 2022.

The Renewal Reserve exists to cover the cost of maintaining the building, its fixtures, fittings and equipment. It also holds funds to cover any required works to the car park and related external areas. An amount of £1,500 was transferred into this Reserve from the General Reserve in 2023/4.

The Window and Doors reserve exists to cover the anticipated cost of maintaining and/or replacing the windows and doors to an appropriate standard.

The General Reserve holds accumulated reserves from this year and from prior years and can be used for any charitable purpose approved by the Trustees in furtherance of the objectives of the Trust. An amount of £1,500 was transferred from the General Reserve to the Renewal Reserve in 2023/24.

7 ANALYSIS OF NET ASSETS IN ALL FUNDS

	Tangible Fixed Assets	Other Net Assets	Total
	£	£	£
All funds	<u>686,095</u>	<u>128,490</u>	<u>814,585</u>

CROWLE PARISH HALL AND RECREATION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

GENERAL RESERVE	2024	2023
	£	£
INCOME		
Hire Income	45,214	39,903
Ground rent & charges	959	986
Interest	4,163	2,501
Sundry Donations	1,177	24
Other income	162	6
Revenue from FIT Scheme	1,107	1,187
Grants re Covid		
	<u>52,782</u>	<u>44,607</u>
EXPENDITURE		
Light Heat and Water	6,769	7,774
Electricity	4,588	
CH Oil	1,266	
Water	915	
Cleaning	2,000	1,955
Insurance	1,469	1,398
Repairs & Maintenance	5,719	2,826
Licences and Certificates	1,217	1,374
Other Costs	2,591	2,437
Salary & payroll costs	15,470	13,008
Special Projects	913	0
	<u>36,148</u>	<u>30,772</u>
Independent examiner	215	210
Depreciation	8,000	3,000
	<u>44,363</u>	<u>33,982</u>
NET SURPLUS before Transfers (General Reserve)	<u>8,419</u>	<u>10,625</u>
Transfer to/from Windows/Doors Reserve	0	22,557
Transfer to Renewal Reserve Fund	-1,500	-1,500
	<u>6,919</u>	<u>31,682</u>
CAPITAL RESERVE PLATINUM HALL	2024	2023
	£	£
INCOME		
Capital Fund Platinum Hall		
Contributions from Crowle PC	0	175,732
Donations	0	7,708
Gift aid on donations	0	1,367
	<u>0</u>	<u>184,807</u>
EXPENDITURE		
Capital Fund	0	0
	<u>0</u>	<u>0</u>
NET SURPLUS (Capital Reserve)	<u>0</u>	<u>184,807</u>
ALL FUNDS	2024	2023
	£	£
NET SURPLUS (All Funds)	<u>8,419</u>	<u>195,432</u>

CROWLE PARISH HALL AND RECREATION TRUST

England & Wales - Charity number 509414

Accounts

CROWLE PARISH HALL AND RECREATION TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity number 509414

IAIN A SELKIRK
Chartered Accountant
Malvern
Worcester WR14 1QL

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

INTRODUCTION

The trustees have pleasure in presenting their annual report and the unaudited, independently reviewed, financial statements of the charity for the year ended 31 March 2023.

LEGAL STATUS

The charity is a charitable trust, administered by the trustees in accordance with the Governing document dated 29 November 2000, amended 2020. It is registered with the Charity Commission number 509414. The registered address is Crowle Parish Hall, Church Road, Crowle, Worcester, WR7 4AZ

THE TRUSTEES

The trustees who served the charity during the year were as follows:-

Robert Moore (Chairman)	Penny Smith
Anna Denne (Secretary)	Lee Turner
Patricia Butts (Treasurer)	Michael Coleman
Ruth Dawson-Jones (Parish Council representative)	Cat Bromley (Parish Council rep apptd 10 May 22)

New Trustees are appointed at an AGM. In selecting individuals for appointment, the trustees have regard to the skills, knowledge and experience needed. Crowle Parish Council is entitled to appoint 2 trustees.

OBJECTIVES AND ACTIVITIES

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a village hall for use by the inhabitants, including use for:

- a) (i) meetings, lectures and classes, and
(ii) other forms of recreation and leisure time occupation, and
- b) a recreation ground for use by the inhabitants

In setting the Charity's objectives and planning its activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Trustees are pleased to provide an overview of the activities related to the Crowle Parish Hall during the financial year ending 31 March 2023.

This year has again been very busy for the Trust. The second hall's construction was completed at the end of May and fitted out in June and early July ready for its official opening on the 10th of July. This was part of the Crowle Community Wellbeing (CCW) project where the Trust worked collaboratively with the Parish Council. The hall was named 'Platinum Hall' after the Queen's Platinum Jubilee. We had hirers on the day after the official opening and now have about 15 new regular hirers plus casual hirers. The Trust listened to feedback from the users which resulted in acoustic curtains being introduced into the main space, additional large tables and children's tables, and more items for the Kitchen.

To avoid confusion the existing hall was named 'Millennium Hall'. As part of the CCW project three large external poster boards have been put up on the Millennium Hall, near to the Platinum Hall. Regular hirers have the opportunity to advertise their group activity in two of these and the third shows maps of the area. A flagpole has also been erected near to the road in front of Millennium Hall entrance and the Union Jack will be flown on Government Building designated days as well as for significant village events such as the 10k and football tournament.

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT ctd

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Total incoming resources in respect of the General fund increased from £40,309 to £44,607, resources expended increased from £25,376 to £33,982. Net outgoing resources amounted to £10,625 – a decrease of £3,308 over the previous year. These increases in both income and expenditure reflect a part year effect of the provision of the new Hall as it started to attract new hirers.

Total incoming resources in respect of the Capital Fund for the newly completed Platinum Hall amounted to £184,807, giving a total balance of £325,174 on the balance sheet. Of this total figure £315,999 represents the donation from Crowle Parish Council who received the funding for the project, and £9,175 was raised from donations from the Community.

RESERVES

The Capital Reserves represents funds received specifically for the construction of the Millenium hall, and for the new Platinum hall which was completed in July 2022. The total in both funds is £634,965

It is the policy of the Trustees to ensure that the Unrestricted Reserves of the General Fund (balance £103,784), the Renewal Reserve Fund (balance £59,500) and the Windows/Doors Reserve Fund (balance £7,443) are sufficient to cover any urgent or essential expenditure particularly repairs to the fabric of the buildings, the replacement or upgrading of fixtures, fittings and equipment, and any unforeseen or unexpected loss of income.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies, as described on page 6, and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

Signed by order of the Trustees

ROBERT MOORE Chairman

CROWLE PARISH HALL AND RECREATION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

I report on the unaudited accounts of the charity for the year ended 31 March 2023 set out on pages 4 to 8.

RESPECTIVE RESPONSIBILITIES OF THE 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements :
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: IAIN A SELKIRK

Malvern
Worcester, WR14 1QL

IAIN A SELKIRK
Chartered Accountant

CROWLE PARISH HALL AND RECREATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES			
Hire Income		39,903	26,734
Ground rent & charges		986	844
Interest		2,501	820
Donations		24	36
Donations re Platinum Hall		184,807	140,367
Other income		6	110
Revenue from FIT Scheme		1,187	1,098
Grants re Covid		0	10,667
TOTAL INCOMING RESOURCES		<u>229,414</u>	<u>180,676</u>
RESOURCES EXPENDED			
	2		
Charitable activities - Booking and Premises costs		30,772	22,176
Cost of Independent examination		210	200
Depreciation		3,000	3,000
TOTAL RESOURCES EXPENDED		<u>33,982</u>	<u>25,376</u>
NET INCOMING RESOURCES FOR THE YEAR			
Balances brought forward		195,432	155,300
		610,734	455,434
Balances carried forward		<u>806,166</u>	<u>610,734</u>

The notes on pages 6 to 8 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS			
Tangible Assets	3	693,845	472,874
Investments - cash on deposit over 1 year		50,000	0
		<u>743,845</u>	<u>472,874</u>
CURRENT ASSETS			
Cash at bank and in hand			
Current account		18,478	
Petty cash		<u>200</u>	
		18,678	46,141
Investments -cash on deposit less than 1 year		54,441	84,404
Debtors	4	10,709	12,007
		<u>83,828</u>	<u>142,552</u>
CURRENT LIABILITIES			
Creditors falling within one year	5	21,507	4,692
NET CURRENT ASSETS			
		<u>62,321</u>	<u>137,860</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>806,166</u>	<u>610,734</u>
FUNDS (Unrestricted)			
	6		
Capital Reserve - Millenium hall		309,791	309,791
Capital Reserve - Platinum hall		325,174	140,368
Renewal Reserve Fund		59,500	58,000
Window/ Door Reserve		7,443	30,000
General Reserve		<u>103,784</u>	<u>72,101</u>
		<u>805,692</u>	<u>610,260</u>
FUNDS (Restricted)			
Provisional Reserve		474	474
		<u>474</u>	<u>474</u>
TOTAL ALL FUNDS			
		<u>806,166</u>	<u>610,734</u>

These financial statements were approved by the members of the committee on the
and are signed on their behalf by:

ROBERT MOORE Chairman

The notes on pages 6 to 8 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Incoming Resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor has specified that the income is to be expended in a future period.

Those costs of the Platinum Hall, paid by Crowle Parish Council, who received the funding for the project is shown as a donation, and is valued at the cost to the Parish Council.

The contribution of unpaid volunteers is not included in the accounts.

Resources Expended

Expenditure is included on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is included in the category to which it relates. Liabilities are included in the accounts as soon as recognised.

Depreciation

Depreciation is calculated so as to write off the cost of Equipment, Fixtures and Fittings, less its estimated residual value, over the useful economic life of that asset.

Depreciation is not charged on the cost of the building.

2 RESOURCES EXPENDED**Staff costs**

2 part time staff were employed during the financial year (2022 - 1)

None of the Trustees received any remuneration or expenses during the year

	Total Funds 2023 £	Total Funds 2022 £
Salaries	12,390	8,941
Social Security costs	0	0
Pension costs	177	70
	<u>12,567</u>	<u>9,011</u>
No employees received employee benefits of more than £60,000		
Cost of Independent Examination		
Cost of Independent Examination	<u>210</u>	<u>200</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

3 TANGIBLE FIXED ASSETS	Property £	Equipment, Fixtures & Fittings £	Total £
COST			
At 1 April 2022	461,774	70,088	531,862
Additions re new Platinum Hall	162,725	38,689	201,414
Additions - Windows to Millenium Hall	22,557		22,557
At 31 March 2023	<u>647,056</u>	<u>108,777</u>	<u>755,833</u>
DEPRECIATION			
At 1 April 2022		58,988	58,988
Charge for the year		3,000	3,000
At 31 March 2023	<u>0</u>	<u>61,988</u>	<u>61,988</u>
NET BOOK VALUE			
At 31 March 2022	<u>461,774</u>	<u>11,100</u>	<u>472,874</u>
At 31 March 2023	<u>647,056</u>	<u>46,789</u>	<u>693,845</u>
4 DEBTORS			
		2023	2022
Amounts falling due within one year		£	£
Trade debtors		0	0
Prepayments and accrued income		10,709	12,007
Other debtors		0	0
		<u>10,709</u>	<u>12,007</u>
5 CREDITORS			
		2023	2022
Amounts falling due within one year		£	£
Trade creditors		7,772	1,048
Sundry creditors - payments in advance		3,089	3,644
Other creditors		10,646	0
		<u>21,507</u>	<u>4,692</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

6 RESERVES

The Capital Reserves represents funds received specifically for the construction of the Millenium hall, and for the new Platinum hall which was completed in July 2022.

The Renewal Reserve exists to cover the cost of maintaining the building, its fixtures, fittings and equipment. It also holds funds to cover any required works to the car park and related external areas. An amount of £1,500 was transferred into this Reserve from the General Reserve in 2022/3.

The Window and Doors reserve exists to cover the anticipated cost of maintaining and/or replacing the windows and doors to an appropriate standard. In 2022/3 an amount of £22,557 was spent on replacing the Windows and this amount was transferred from this Reserve to the General Reserve.

The General Reserve holds accumulated reserves from prior years and can be used for any charitable purpose approved by the Trustees in furtherance of the objectives of the Trust. A net amount of £21,057 was transferred into the General Reserve from other Unrestricted Reserves in 2022/23.

7 ANALYSIS OF NET ASSETS IN ALL FUNDS

	Tangible Fixed Assets	Other Net Assets	Total
	£	£	£
All funds	<u>693,845</u>	<u>112,321</u>	<u>806,166</u>

CROWLE PARISH HALL AND RECREATION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

<u>GENERAL RESERVE</u>	2023	2022
	£	£
INCOME		
Hire Income	39,903	26,734
Ground rent & charges	986	844
Interest	2,501	820
Sundry Donations	24	36
Other income	6	110
Revenue from FIT Scheme	1,187	1,098
Grants re Covid	0	10,667
	<u>44,607</u>	<u>40,309</u>
EXPENDITURE		
Light Heat and Water	7,774	3,406
Electricity	4,085	
CH Oil	3,023	
Water	666	
Cleaning	1,955	1,237
Insurance	1,398	1,207
Repairs & Maintenance	2,826	3,711
Licences and Certificates	1,374	386
Other Costs	2,437	2,659
Salary & payroll costs	13,008	9,320
Special Projects	0	250
	<u>30,772</u>	<u>22,176</u>
Independent examiner	210	200
Depreciation	3,000	3,000
	<u>33,982</u>	<u>25,376</u>
NET SURPLUS before Transfers (General Reserve)	<u>10,625</u>	<u>14,933</u>
Transfer to/from Windows/Doors Reserve	22,557	-500
Transfer to Renewal Reserve Fund	-1,500	-1,000
	<u>31,682</u>	<u>13,433</u>
<u>CAPITAL RESERVE PLATINUM HALL</u>	2023	2022
	£	£
INCOME		
Capital Fund Platinum Hall		
Contributions from Crowle PC	175,732	140,267
Donations	7,708	100
Gift aid on donations	1,367	0
	<u>184,807</u>	<u>140,367</u>
EXPENDITURE		
Capital Fund	0	0
	<u>0</u>	<u>0</u>
NET SURPLUS (Capital Reserve)	<u>184,807</u>	<u>140,367</u>
<u>ALL FUNDS</u>	2023	2022
	£	£
NET SURPLUS (All Funds)	<u>195,432</u>	<u>155,300</u>

CROWLE PARISH HALL AND RECREATION TRUST

England & Wales - Charity number 509414

Accounts

CROWLE PARISH HALL AND RECREATION TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Charity number 509414

IAIN A SELKIRK
Chartered Accountant
Malvern
Worcester WR14 1QL

CROWLE PARISH HALL AND RECREATION TRUST**TRUSTEES ANNUAL REPORT****FOR THE YEAR ENDED 31 MARCH 2022****INTRODUCTION**

The trustees have pleasure in presenting their annual report and the unaudited, independently reviewed, financial statements of the charity for the year ended 31 March 2022.

LEGAL STATUS

The charity is a charitable trust, administered by the trustees in accordance with the Governing document dated 29 November 2000, amended 2020. It is registered with the Charity Commission number 509414. The registered address is Crowle Parish Hall, Church Road, Crowle, Worcester, WR7 4AZ

OBJECTIVES

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a village hall for use by the inhabitants, including use for:

- a) (i) meetings, lectures and classes, and
(ii) other forms of recreation and leisure time occupation, and
- b) a recreation ground for use by the inhabitants

In setting the Charity's objectives and planning its activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Trustees are pleased to provide an overview of the activities related to the Crowle Parish Hall during the financial year ending 31 March 2022. This financial year has again been dominated by the Coronavirus Pandemic, resulting in the closure of the hall for part of the year except for the Preschool. The controls implemented the previous year to provide as safe as possible environment were continually reviewed against guidance and changed as necessary. The covid restriction reduced the opportunities for hiring which had a negative impact, but grants have been received which have helped to balance this effect.

The ongoing maintenance of the hall, particularly when not in use has remained a priority of the Committee and its new Hall Manager.

Although not having an impact on this financial year, the Crowle Community Wellbeing project new building on the Parish Hall site has progressed from its inception and concept stages in the previous year. This is a collaborative project with the Parish Council, who are the lead for the whole project. Following consultation with a VAT consultant, their advice was taken and the building contract was contracted by the Trust. The finance for this is being provided from the project funding secured by the Parish Council. This arrangement is covered in a legal agreement between the parties. Progress on the project has been rapid with finance being secured in the summer of 2021 followed by legal agreements and work starting on site in the Autumn. The building is due to be completed and opening for hires on 11 July 2022. Looking forward to the next financial year the new building, named Platinum Hall, will add to both the expenditure and income of the Trust.

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT ctd

FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

The hire income received across the 2021/22 financial year was impacted by the coronavirus pandemic with losses offset by government grants the hall was eligible for. This position coupled with tight management of costs enabled the hall to post a surplus. On balance financially, with the benefit of grants and mitigating actions we are largely where we would expect to be in a normal operating year.

Following the success of the Hall Manager undertaking the cleaning during the part of the Coronavirus Pandemic restrictions, the Hall Manager hours were increased to cover the cleaning. This has proved to be very successful with the quality of cleaning increased and flexible timings to suit hirers and the Hall Manager.

THE TRUSTEES

The trustees who served the charity during the year were as follows:-

Jon Drinkwater (Chairman retired 9 June 2021)	Pamela King (Trustee)
Robert Moore (Trustee apptd Chairman 9 June 2021)	Penny Smith (Trustee)
Anna Denne (Secretary)	Lee Turner (Trustee)
Patricia Butts (Treasurer)	Michael Coleman (Trustee apptd 9 June 2021)
Ruth Dawson-Jones (Parish Council representative)	Amanda Kain (Parish Council rep rtd 27 Sept 2021)

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies, as described on page 6, and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

Signed by order of the Trustees

CROWLE PARISH HALL AND RECREATION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

I report on the unaudited accounts of the charity for the year ended 31 March 2022 set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF THE 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements :
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: IAIN A SELKIRK

Malvern
Worcester, WR14 1QL

IAIN A SELKIRK
Chartered Accountant

CROWLE PARISH HALL AND RECREATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES			
Hire Income		26,733.51	7,653.62
Ground rent & charges		843.52	768.85
Interest		820.60	2,148.00
Donations		36.00	114.00
Other income		110.04	59.86
Revenue from FIT Scheme		1,096.88	1,118.03
Grants re Covid		10,667.00	22,401.03
TOTAL INCOMING RESOURCES		<u>40,307.55</u>	<u>34,263.39</u>
RESOURCES EXPENDED	2	25,375.99	22,888.04
TOTAL RESOURCES EXPENDED		<u>25,375.99</u>	<u>22,888.04</u>
NET INCOMING RESOURCES FOR THE YEAR			
Balances brought forward		14,931.56	11,375.35
		455,433.28	444,057.93
Balances carried forward		<u>470,364.84</u>	<u>455,433.28</u>

This statement includes both restricted and unrestricted income.

The notes on pages 6 to 7 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS			
Tangible Assets	3	<u>472,873.52</u>	<u>331,984.00</u>
CURRENT ASSETS			
Cash at bank and in hand			
Current account		45,941.68	
Deposit accounts		84,403.70	
Petty cash		<u>200.00</u>	
		130,545.38	121,326.49
Debtors		12,007.42	3,324.47
		<u>142,552.80</u>	<u>124,650.96</u>
CURRENT LIABILITIES			
Creditors falling within one year	4	4,692.18	1,201.68
		<u>137,860.62</u>	<u>123,449.28</u>
NET CURRENT ASSETS			
		<u>610,734.14</u>	<u>455,433.28</u>
FUNDS (Unrestricted)			
Capital Reserve - existing hall		309,791.19	309,791.18
Capital Reserve - new hall under construction		140,367.50	0.00
Renewal Reserve Fund	see note below	58,000.00	57,000.00
Window Reserve	see note below	30,000.00	29,500.00
General Reserve	see note below	<u>72,101.42</u>	<u>58,668.06</u>
		<u>610,260.11</u>	<u>454,959.24</u>
FUNDS (Restricted)			
Provisional Reserve		<u>474.04</u>	<u>474.04</u>
		<u>474.04</u>	<u>474.04</u>
TOTAL ALL FUNDS		<u>610,734.15</u>	<u>455,433.28</u>

The Capital reserve represents funds received specifically for the construction of the existing hall, and for the new hall which is currently under construction.

The Renewal Reserve exists to cover the cost of maintaining the building, its fixtures, fittings and equipment. It also holds funds to cover any required works to the car park and related external areas. It is increased annually by £1,000. In addition in 2019/20 a generous bequest from one of our Trustees was also transferred to this fund.

The Window reserve exists to cover the anticipated cost of maintaining and/or replacing the windows to an appropriate standard. The bespoke windows at the Hall represent a significant cost risk which is appropriately mitigated through this reserve, which is also increased annually by £500. The windows are being replaced in April 2022.

The General Reserve holds accumulated reserves from prior years and can be used for any charitable purpose approved by the Trustees in furtherance of the objectives of the Trust.

These financial statements were approved by the members of the committee on the

and are signed on their behalf by:

The notes on pages 6 to 7 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Depreciation

Depreciation is calculated so as to write off the cost of Equipment, Fixtures and Fittings, less its estimated residual value, over the useful economic life of that asset.

2 TOTAL RESOURCES EXPENDED

	Total Funds 2022 £	Total Funds 2021 £
100+ Club prizes and expenses	0.00	120.00
Booking and Premises Costs	22,175.99	19,573.04
Other expenses	200.00	195.00
Depreciation	<u>3,000.00</u>	<u>3,000.00</u>
	<u>25,375.99</u>	<u>22,888.04</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year was:

2022	2021
<u>1</u>	<u>1</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

3 TANGIBLE FIXED ASSETS	Property £	Equipment,Fixtures & Fittings £	Total £
COST			
At 1 April 2021	317,932.00	70,040.42	387,972.42
Assets under construction(New hall)	143,841.68		
Additions		47.84	47.84
At 31 March 2022	<u>461,773.68</u>	<u>70,088.26</u>	<u>531,861.94</u>
DEPRECIATION			
At 1 April 2021		55,988.42	55,988.42
Charge for the year		3,000.00	3,000.00
At 31 March 2022	<u>0.00</u>	<u>58,988.42</u>	<u>58,988.42</u>
NET BOOK VALUE			
At 31 March 2021	<u>317,932.00</u>	<u>14,052.00</u>	<u>331,984.00</u>
At 31 March 2022	<u>461,773.68</u>	<u>11,099.84</u>	<u>472,873.52</u>
4 CREDITORS			
		2022	2021
Amounts falling due within one year		£	£
Payments in advance		3,644.30	1,092.30
Sundry creditors		1,047.88	109.38
		<u>4,692.18</u>	<u>1,201.68</u>
5 ANALYSIS OF NET ASSETS IN ALL FUNDS			
	Tangible Fixed Assets	Other Net Assets	Total
	£	£	£
All funds	<u>472,873.52</u>	<u>137,860.62</u>	<u>610,734.14</u>

CROWLE PARISH HALL AND RECREATION TRUST
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

UNRESTRICTED FUNDS	2022	2021
	£	£
INCOME		
Hire Income	26,733.51	7,653.62
Ground rent & charges	843.52	768.85
Interest	820.60	2,148.00
Sundry Donations	36.00	114.00
Other income	110.04	59.86
Revenue from FIT Scheme	1,098.68	1,118.03
Grants re Covid	10,667.00	22,401.03
	<u>40,309.35</u>	<u>34,263.39</u>
EXPENDITURE		
Light Heat and Water	3,405.93	2,061.08
Electricity	1,072.13	
CH Oil	2,020.60	
Water	313.20	
Cleaning	1,237.35	1,402.71
Insurance	1,206.46	1,367.73
Repairs & Maintenance	3,711.09	1,744.65
Licences and Certificates	385.85	1,921.42
Other Costs	2,658.97	1,648.84
Salary & payroll costs	9,320.35	7,274.86
Independent examiner	200.00	195.00
Returned Deposits	0.00	0.00
Special Projects	249.99	2,151.75
	<u>22,375.99</u>	<u>19,768.04</u>
Depreciation	3,000.00	3,000.00
	<u>25,375.99</u>	<u>22,768.04</u>
NET SURPLUS (Unrestricted Funds)	<u>14,933.36</u>	<u>11,495.35</u>
RESTRICTED FUNDS	2022	2021
	£	£
INCOME		
Amenities : 100 Club Subscriptions	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
EXPENDITURE		
Amenities : 100 Club Costs	0.00	
: 100 Club Prizes	0.00	120.00
	<u>0.00</u>	<u>120.00</u>
NET SURPLUS (Restricted Funds)	<u>0.00</u>	<u>-120.00</u>
ALL FUNDS	2022	2021
	£	£
NET SURPLUS (All Funds)	<u>14,933.36</u>	<u>11,375.35</u>

CROWLE PARISH HALL AND RECREATION TRUST

England & Wales - Charity number 509414

Accounts

CROWLE PARISH HALL AND RECREATION TRUST
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity number 509414

IAIN A SELKIRK
Chartered Accountant
Malvern
Worcester WR14 1QL

CROWLE PARISH HALL AND RECREATION TRUST**TRUSTEES ANNUAL REPORT****FOR THE YEAR ENDED 31 MARCH 2021****INTRODUCTION**

The trustees have pleasure in presenting their annual report and the unaudited, independently reviewed, financial statements of the charity for the year ended 31 March 2021.

LEGAL STATUS

The charity is registered with the Charity Commission number 509414.

The registered address is Crowle Parish Hall, Church Road, Crowle, Worcester, WR7 4AZ

OBJECTIVES

The object of the charity is, in the interests of social welfare, to improve the conditions of life of the inhabitants of the area of benefit without distinction of political, religious or other opinions by the provision and maintenance of a village hall for use by the inhabitants, including use for:

- a) (i) meetings, lectures and classes, and
- (ii) other forms of recreation and leisure time occupation, and
- b) a recreation ground for use by the inhabitants

In setting the Charity's objectives and planning its activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

The Trustees are pleased to provide an overview of the activities related to the Crowle Parish Hall during the financial year ending 31 March 2021. This financial year has been dominated by the Coronavirus Pandemic, resulting in the closure of the hall to all users with the exception of the preschool for the majority of the year. As a result, significant activity was undertaken to assess risks, implement controls and make further changes to ensure the hall was as covid safe as possible, for example, sanitisation stations, occupancy management and revised cleaning schedules. These measures are expected to stay in place even when restrictions are lifted, until such time they are deemed not required. The ongoing maintenance of the hall, particularly when not in use has remained a priority of the Committee and its new Hall Manager.

The closure of the hall, particularly in the summer months enabled the completion of the improvement works signalled in the prior years annual report. The extension of the hall, installation of new kitchen and toilet facilities has been a welcome set of upgrades. Although they are yet to be used in earnest these modern facilities provide the additional space, equipment and improved facilities our users requested. As such a major part of the hall infrastructure, we are tremendously pleased to have completed them largely on budget and to a high level of quality.

Finally, during the latter part of this financial year, the Crowle Parish Hall Trust entered in to a discussion with the Crowle Parish Council on proposals to build a new building alongside the existing hall, in order to provide additional space for leisure, exercise and sports facilities. Following a thorough community engagement programme and resultant feedback a working group was established. This group is in place to consider appropriate means of funding and planning to realise this new ambition, broadening the appeal and potential use as a community facility.

FINANCIAL REVIEW

The income received across the 2020/21 financial year was significantly impacted by the coronavirus pandemic with losses offset by government grants the hall was eligible for. This position coupled with tight management of costs enabled the hall to post a marginally improved surplus (~£880) in comparison to 2019/20. On balance financially, with the benefit of grants and mitigating actions we are largely where we would expect to be in a normal operating year.

CROWLE PARISH HALL AND RECREATION TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 ctd

It should be noted that the preschool hired and utilised the facility across the majority of the year as the only sole permitted occupant, in order to provide ongoing childcare and educational services. This paid hire of the hall was fully disclosed to the local authority to ensure compliance with associated grant claims against loss of broader revenue. In light of the pressures faced by the preschool a reduced hire rate was agreed between both parties, which extends beyond this financial year. This reduced rate will be subject to review as restrictions evolve and any long-term impact is understood. Some revenue from other users was received when restrictions were lifted post the first lockdown, but it was negligible and short lived with tighter restrictions and second lockdown imposing further limitations.

Specific savings were made on the use of contract cleaners with their service replaced by the hall manager and a cleaning schedule agreed with the preschool. Labour costs were marginally improved as a result of contributing an additional 10% of pay on top of the governments 80% furlough allowance, as opposed to a full top up. Reduced utilisation of the hall passed through considerably reduced utility costs as well as a significant reduction in the general cost of repairs and maintenance. Finally, additional interest payments were received following the maturing of a fixed term savings account. As described above, the focus on costs and elements within the control of the Trust has allowed us to maintain a normal operating level with support from government grants.

THE TRUSTEES

The trustees who served the charity during the year were as follows:-

Jon Drinkwater (Chairman)	Pamela King (Trustee)
Anna Denne (Secretary)	Robert Moore (Trustee)
Patricia Butts (Treasurer)	Penny Smith (Trustee)
Ruth Dawson-Jones (Parish Council rep)	Lee Turner (Trustee)
Amanda Kain (Parish Council rep)	

The Charities Act requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Trustees are required to:

select suitable accounting policies, as described on page 6, and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on

Signed by order of the Trustees

CROWLE PARISH HALL AND RECREATION TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

I report on the unaudited accounts of the charity for the year ended 31 March 2021 set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF THE 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 matter has come to my attention:

- ✓ (1) which gives me reasonable cause to believe that in, any material respect, the requirements :
 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- ✓ (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: IAIN A SELKIRK

Malvern
Worcester, WR14 1QL

IAIN A SELKIRK
Chartered Accountant

CROWLE PARISH HALL AND RECREATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES			
100+ Club subscriptions		0.00	864.00
Hire Income		7,653.62	33,200.04
Ground rent & charges		768.85	1,034.04
Interest		2,148.00	1,522.68
Donations		114.00	2,150.20
Other income		59.86	9.86
Revenue from FIT Scheme		1,118.03	1,034.88
Grants re Covid		22,401.03	0.00
TOTAL INCOMING RESOURCES		<u>34,263.39</u>	<u>39,815.70</u>
RESOURCES EXPENDED	2	22,888.04	29,321.59
TOTAL RESOURCES EXPENDED		<u>22,888.04</u>	<u>29,321.59</u>
NET INCOMING RESOURCES FOR THE YEAR			
Balances brought forward		11,375.35	10,494.11
		444,057.93	433,563.82
Balances carried forward		<u>455,433.28</u>	<u>444,057.93</u>

This statement includes both restricted and unrestricted income.

The notes on pages 6 to 7 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS			
Tangible Assets	3	<u>331,984.00</u>	<u>286,001.00</u>
CURRENT ASSETS			
Cash at bank and in hand			
Current account		67,543.39	
Deposit accounts		53,583.10	
Petty cash		<u>200.00</u>	
		121,326.49	151,483.50
Debtors		3,324.47	6,961.21
		<u>124,650.96</u>	<u>158,444.71</u>
CURRENT LIABILITIES			
Creditors falling within one year	4	1,201.68	387.78
		<u>123,449.28</u>	<u>158,056.93</u>
NET CURRENT ASSETS			
		<u>123,449.28</u>	<u>158,056.93</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>455,433.28</u>	<u>444,057.93</u>
FUNDS (Unrestricted)			
Capital Reserve		309,791.18	309,791.18
Renewal Reserve Fund	see note below	57,000.00	56,000.00
Window Reserve	see note below	29,500.00	29,000.00
General Reserve	see note below	<u>58,668.06</u>	<u>48,672.71</u>
		<u>454,959.24</u>	<u>443,463.89</u>
FUNDS (Restricted)			
Provisional Reserve		474.04	474.04
Amenities Reserve	see note below	<u>0.00</u>	<u>120.00</u>
		<u>474.04</u>	<u>594.04</u>
TOTAL ALL FUNDS		<u>455,433.28</u>	<u>444,057.93</u>

The Renewal Reserve exists to cover the cost of maintaining the building, its fixtures, fittings and equipment. It also holds funds to cover any required works to the car park and related external areas. It is increased annually by £1,000. In addition in 2019/20 a generous bequest from one of our Trustees was also transferred to this fund.

The Window reserve exists to cover the anticipated cost of maintaining and/or replacing the windows to an appropriate standard. The bespoke windows at the Hall represent a significant cost risk which is appropriately mitigated through this reserve, which is also increased annually by £500.

The General Reserve holds accumulated reserves from prior years and can be used for any charitable purpose approved by the Trustees in furtherance of the objectives of the Trust. The refurbishment of the toilets and the kitchen area is being partly funded from this reserve.

The Amenities reserve held all surpluses from the 100+ club which was spent on specific additions and improvements to the Hall. It was wound up in 2020.

These financial statements were approved by the members of the committee on the

and are signed on their behalf by:

The notes on pages 6 to 7 form part of these financial statements

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

Depreciation

Depreciation is calculated so as to write off the cost of Equipment, Fixtures and Fittings, less its estimated residual value, over the useful economic life of that asset.

2 TOTAL RESOURCES EXPENDED

	Total Funds 2021 £	Total Funds 2020 £
100+ Club prizes and expenses	120.00	445.00
Booking and Premises Costs	19,573.04	28,681.59
Other expenses	195.00	195.00
Depreciation	<u>3,000.00</u>	<u>0.00</u>
	<u>22,888.04</u>	<u>29,321.59</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year was:

2021	2020
<u>1</u>	<u>1</u>

CROWLE PARISH HALL AND RECREATION TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

3 TANGIBLE FIXED ASSETS	Property £	Equipment, Fixtures & Fittings £	Total £
COST			
At 1 April 2020	286,000.00	52,989.42	338,989.42
Additions	31,932.00	17,051.00	48,983.00
At 31 March 2021	<u>317,932.00</u>	<u>70,040.42</u>	<u>387,972.42</u>
DEPRECIATION			
At 1 April 2020		52,988.42	52,988.42
Charge for the year		3,000.00	3,000.00
At 31 March 2021	<u>0.00</u>	<u>55,988.42</u>	<u>55,988.42</u>
NET BOOK VALUE			
At 31 March 2020	<u>286,000.00</u>	<u>1.00</u>	<u>286,001.00</u>
At 31 March 2021	<u>317,932.00</u>	<u>14,052.00</u>	<u>331,984.00</u>
4 CREDITORS			
		2021	2020
Amounts falling due within one year		£	£
Payments in advance		1,092.30	248.40
Sundry creditors		109.38	139.38
		<u>1,201.68</u>	<u>387.78</u>
5 ANALYSIS OF NET ASSETS IN ALL FUNDS			
	Tangible Fixed Assets	Other Net Assets	Total
	£	£	£
All funds	<u>331,984.00</u>	<u>123,449.28</u>	<u>455,433.28</u>

CROWLE PARISH HALL AND RECREATION TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
UNRESTRICTED FUNDS		
INCOME		
Hire Income	7,653.62	33,200.04
Ground rent & charges	768.85	1,034.04
Interest	2,148.00	1,522.68
Sundry Donations	114.00	2,150.20
Other income	59.86	9.86
Revenue from FIT Scheme	1,118.03	1,034.88
Grants re Covid	22,401.03	
	<u>34,263.39</u>	<u>38,951.70</u>
EXPENDITURE		
Light Heat and Water	2,061.08	4,833.38
Electricity	930.39	
CH Oil	785.66	
Water	345.03	
Cleaning	1,402.71	6,671.60
Insurance	1,367.73	1,409.18
Repairs & Maintenance	1,744.65	3,590.57
Licences and Certificates	1,921.42	1,585.92
Other Costs	1,648.84	1,882.74
Salary & payroll costs	7,274.86	8,074.25
Independent examiner	195.00	195.00
Returned Deposits	0.00	0.00
Special Projects	2,151.75	633.95
	<u>19,768.04</u>	<u>28,876.59</u>
Depreciation	3,000.00	0.00
	<u>22,768.04</u>	<u>28,876.59</u>
NET SURPLUS (Unrestricted Funds)	<u>11,495.35</u>	<u>10,075.11</u>
RESTRICTED FUNDS		
INCOME		
Amenities : 100 Club Subscriptions	<u>0.00</u>	<u>864.00</u>
	0.00	864.00
EXPENDITURE		
Amenities : 100 Club Costs	0.00	25.00
Amenities : 100 Club Prizes	120.00	420.00
	<u>120.00</u>	<u>445.00</u>
NET SURPLUS (Restricted Funds)	<u>-120.00</u>	<u>419.00</u>
ALL FUNDS		
NET SURPLUS (All Funds)	<u>11,375.35</u>	<u>10,494.11</u>