

**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 £
<b>INCOMING RESOURCES</b>			
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
<b>TOTAL INCOMING RESOURCES</b>		<u>229,414</u>	<u>180,676</u>
<b>RESOURCES EXPENDED</b>			
	2		
Charitable activities - Booking and Premises costs		30,772	22,176
Cost of Independent examination		210	200
Depreciation		3,000	3,000
<b>TOTAL RESOURCES EXPENDED</b>		<u>33,982</u>	<u>25,376</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>			
		195,432	155,300
Balances brought forward		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 £
<b>FIXED ASSETS</b>			
Tangible Assets	3	693,845	472,874
Investments - cash on deposit over 1 year		50,000	0
		<hr/> 743,845	<hr/> 472,874
<b>CURRENT ASSETS</b>			
Cash at bank and in hand			
Current account		18,478	
Petty cash		<hr/> 200	
		18,678	46,141
Investments -cash on deposit less than 1 year		54,441	84,404
Debtors	4	10,709	12,007
		<hr/> 83,828	<hr/> 142,552
<b>CURRENT LIABILITIES</b>			
Creditors falling within one year	5	21,507	4,692
<b>NET CURRENT ASSETS</b>		<hr/> 62,321	<hr/> 137,860
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 806,166	<hr/> 610,734
<b>FUNDS (Unrestricted)</b>	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		<hr/> 103,784	<hr/> 72,101
		<hr/> 805,692	<hr/> 610,260
<b>FUNDS (Restricted)</b>			
Provisional Reserve		474	474
		<hr/> 474	<hr/> 474
<b>TOTAL ALL FUNDS</b>		<hr/> 806,166	<hr/> 610,734

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

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

## CROWLE PARISH HALL AND RECREATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

<b>3 TANGIBLE FIXED ASSETS</b>	<b>Property £</b>	<b>Equipment, Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST</b>			
<b>At 1 April 2022</b>	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
<b>At 31 March 2023</b>	<u>647,056</u>	<u>108,777</u>	<u>755,833</u>
<b>DEPRECIATION</b>			
<b>At 1 April 2022</b>		58,988	58,988
Charge for the year		3,000	3,000
<b>At 31 March 2023</b>	<u>0</u>	<u>61,988</u>	<u>61,988</u>
<b>NET BOOK VALUE</b>			
<b>At 31 March 2022</b>	<u>461,774</u>	<u>11,100</u>	<u>472,874</u>
<b>At 31 March 2023</b>	<u>647,056</u>	<u>46,789</u>	<u>693,845</u>
<b>4 DEBTORS</b>		<b>2023</b>	<b>2022</b>
Amounts falling due within one year		<b>£</b>	<b>£</b>
Trade debtors		0	0
Prepayments and accrued income		10,709	12,007
Other debtors		0	0
		<u>10,709</u>	<u>12,007</u>
<b>5 CREDITORS</b>		<b>2023</b>	<b>2022</b>
Amounts falling due within one year		<b>£</b>	<b>£</b>
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**

	<b>Tangible Fixed Assets</b>	<b>Other Net Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

<b><u>GENERAL RESERVE</u></b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>INCOME</b>			
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>
<b>EXPENDITURE</b>			
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>
<b>NET SURPLUS before Transfers (General Reserve)</b>		<u>10,625</u>	<u>14,933</u>
<b>Transfer to/from Windows/Doors Reserve</b>		22,557	-500
<b>Transfer to Renewal Reserve Fund</b>		-1,500	-1,000
		<u>31,682</u>	<u>13,433</u>
<b><u>CAPITAL RESERVE PLATINUM HALL</u></b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>INCOME</b>			
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>
<b>EXPENDITURE</b>			
Capital Fund		0	0
		<u>0</u>	<u>0</u>
<b>NET SURPLUS (Capital Reserve)</b>		<u>184,807</u>	<u>140,367</u>
<b><u>ALL FUNDS</u></b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>NET SURPLUS (All Funds)</b>		<u>195,432</u>	<u>155,300</u>