

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 | | 83,395 | 52,782 |
| 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 | | 45,242 | 44,363 |
| NET INCOMING RESOURCES FOR THE YEAR | | | |
| | | 38,153 | 8,419 |
| Balances brought forward | | 814,585 | 806,166 |
| Balances carried forward | | 852,738 | 814,585 |

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 |
| | | <hr/> 756,429 | <hr/> 707,017 |
| 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 |
| | | <hr/> 100,569 | <hr/> 111,637 |
| CURRENT LIABILITIES | | | |
| Creditors falling within one year | 5 | 4,260 | 4,069 |
| NET CURRENT ASSETS | | <hr/> 96,309 | <hr/> 107,568 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <hr/> 852,738 | <hr/> 814,585 |
| 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 |
| | | <hr/> 852,264 | <hr/> 814,111 |
| FUNDS (Restricted) | | | |
| Provisional Reserve | | 474 | 474 |
| | | <hr/> 474 | <hr/> 474 |
| TOTAL ALL FUNDS | | <hr/> 852,738 | <hr/> 814,585 |

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 |
| | <hr/> 16,048 | <hr/> 15,091 |
| No employees received employee benefits of more than £60,000 | | |
| Cost of Independent Examination | | |
| Cost of Independent Examination | <hr/> 225 | <hr/> 215 |

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 | <u>723,884</u> | <u>128,854</u> | <u>852,738</u> |

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

| | | 2025 | 2024 |
|---|-------|---------------|---------------|
| | | £ | £ |
| <u>GENERAL RESERVE</u> | | | |
| 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> | | | |
| 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> | | | |
| NET SURPLUS (All Funds) | | <u>38,153</u> | <u>8,419</u> |