

# Pilling Village Hall

England & Wales · Charity number 515897

## Details

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Other names	PILLING COMMUNITY ASSOCIATION, PILLING MEMORIAL HALL, PILLING MEMORIAL HALL (ROYAL BRITISH LEGION TRUST PROPERTY), Pilling Village Hall
Status	Registered
Legal form	Other
Registered	1984-12-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pilling Village Hall Taylors Lane Pilling Preston PR3 6AB
Phone	01253790324
Email	<a href="mailto:info@pillingvillagehall.co.uk">info@pillingvillagehall.co.uk</a>
Website	<a href="http://www.pillingvillagehall.co.uk">www.pillingvillagehall.co.uk</a>

## Activities

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**Objects:** THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF PILLING AND THE NEIGHBOURHOOD THEREOF WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** The charity provides venue in which social, recreational and educational activities can be held, an equal opportunities policy ensures equality for all.

## Classification

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

## Geography

- **Area of benefit:** PILLING AND NEIGHBOURHOOD
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£146,040	£121,272	-	-
2024-03-31	£144,726	£122,474	-	-
2023-03-31	£120,831	£112,508	-	-
2022-03-31	£83,402	£49,638	-	-
2021-03-31	£111,197	£16,230	-	-

## Trustees

Name	Role	Appointed
<b>PAUL MCWHIRTER</b>	Chair	
Beryl Richardson		2013-05-20
Charlotte Whiteside		2021-10-05
Evelyn Allen		2024-10-01
Graham Curwen		2017-12-05
Jason Worledge		2022-09-06
John Savage		2013-05-21
<b>KATRINA MARY BELL</b>		
<b>MICHAEL O'LOUGHLIN</b>		2018-04-03
Michael Arkwright		2021-10-05

**Pilling Village Hall**

England & Wales - Charity number 515897

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# Accounts

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**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
PILLING VILLAGE HALL**

RfM Fylde Limited  
Unit 1D River View  
96 High St  
Garstang  
Preston  
Lancashire  
PR3 1WZ

**PILLING VILLAGE HALL**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**PILLING VILLAGE HALL**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the Charity is:

"The provision and maintenance of a village hall for the use of the inhabitants of Pilling and the neighbourhood thereof ("the area of benefit") without distinction of political, religious or other opinions, including the use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants"

The trustees manage a village hall and 17.4 acre field as community assets which are accessible to the public. There is a bar, a cafe, car parking areas, football pitches, a changing room unit, play area for children, 1,200 metres of hard standing pathway servicing a trim trail with six fitness stations, a picnic area with tables and seating and open areas suitable for dog walking and other activities. This is in pursuance of the Charity Commission's guidance on public benefit.

## PILLING VILLAGE HALL

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

#### **ACHIEVEMENTS AND PERFORMANCE**

Pilling Village Hall opened on 05 June 2021. Since opening, we have attracted volunteers to work in the hall and the grounds. These are both maintained to a high standard. As a result, and due to the excellent facilities indoors and outdoors, the hall and field are booked extensively for a wide variety of sports and social activities. It is a popular venue for family celebrations including birthdays, christenings, weddings and funeral receptions. Regular social nights are held with activities including darts, dominoes, bingo, quiz nights, badminton and live music. A new weekly badminton evening session for intermediate/ good players has been established attracting people the village and the surrounding area.

Income derived from these activities together with grants, bar and café profits has meant that the trustees have been able to invest in improving and maintaining facilities throughout the past year. Improvements include the installation of Solar Panels to improve energy efficiency, the expansion of the children's play area, including the provision of equipment for children with special needs and an extension to the off-road parking to improve safety and access. There are many regular users of the hall and its facilities which together with the demand for functions means have been able to give employment to local people as bar staff and a cleaner.

Pilling Parish Council host weekly drop-in sessions for residents, hold monthly committee meetings at the hall and have provided sessions for people of all ages to improve their technical skills on computers/mobile phones.

The café is open three times a week and run entirely by team of trained volunteers. It is popular meeting place and has maintained a 5-star hygiene rating. There is also "Meet and Eat" luncheon club which attracts around fifty diners every month.

Football continues as a major outdoor activity with twelve local teams using our facilities for home matches. In the hall there are weekly fitness, dance classes and a new yoga class.

An active social sub-committee plan and run a wide variety of activities and events to help with fundraising for the hall, other worthy causes and provide the community with socialising opportunities. These include discos, fun days, live music nights, various craft fairs, annual vintage vehicle event and the village coffee feast.

Theatre performances are well established run by the Pilling Drama Group.

This is the third full year of operation for the new hall and with a vibrant social committee exploring and trying innovative ideas for events we have seen the popularity of the hall continue to increase.

The trustees continue to develop plans for the future of the hall and its surrounds. These plans include further energy efficiency improvements with the installation of battery storage to complement the Solar Panel installation, and the potential extension of our hall to improve storage and enhance the bar and kitchen facilities.

Paul McWhirter

Chairman

#### **FINANCIAL REVIEW**

A proprietary accounting package, "Xero", is used in conjunction with "Squareup" transaction software to process event, hall hire, bar and cafe income. This ensures the day-to-day fiscal management of the charity is closely monitored and controlled.

The Statement of Financial Activities on page 6 show that net income for year totalled £24,768. This figure included grants of £37,500 received towards to extension of the children's play area, the construction of which was completed on 28 March 2025. With the net income added to the existing reserves, total reserves now stand at £1,363,953.

These reserves are managed to fulfil the objective of the charity. The trustees continue to invest in maintaining and improving the hall, using the net income generated and, when appropriate, reserves. This investment means the hall and grounds remain well used. The charity continues to have a sound, stable and sustainable financial position.

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Organisational structure**

The Charity was established by a scheme dated 9 August 1984 and is governed by a Trust Deed of that date registered with the Charity Commission.

The custodian trustees of Pilling Village Hall are Pilling Parish Council with Pilling Village Hall Management Committee being the managing trustees. This is in order to facilitate the holding of the title to the land used by Pilling Village Hall. Pilling Village Hall Management Committee is not deemed to be a legal person for the purposes of holding land and accordingly the legal title is vested in the Parish Council which is deemed to be a legal person.

Pilling Village Hall Management Committee consists of (as a maximum) twenty members represented by elected members and representative members as defined in governing Trust Deed.

Elected members can be appointed to fill casual vacancies but ordinarily will be appointed at the Annual General Meeting of the Charity.

The trustees are constantly seeking to appoint new members and to increase local participation and invite residents to assist the Charity to plan and manage developments on the land.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

515897

**Principal address**

1 Springfield Barn  
Wheel Lane  
Pilling  
Preston  
PR3 6HL

**Trustees**

Mrs Katrina Mary Bell  
Mr Benjamin Paul Bradshaw (resigned 1/10/2024)  
Mr Paul McWhirter  
Mr John Savage  
Mr Graham Curwen  
Mrs Beryl Christine Richardson  
Mr Michael O'Loughlin  
Mr Michael Arkwright  
Mrs Charlotte Whiteside  
Mr Jason Worledge  
Ms Evelyn Allen (appointed 1/10/2024)  
Ms Anne Curwen (appointed 1/10/2024)

**Independent Examiner**

Sarah Flynn FCA  
RfM Fylde Limited  
Unit 1D River View  
96 High St  
Garstang  
Preston  
Lancashire  
PR3 1WZ

**PILLING VILLAGE HALL**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

The elected officials who served during the period are as stated below:

Mrs Eileen Bee - President  
Mrs Jacqueline Gaunt - Vice President  
Mr Paul McWhirter - Chairman  
Mrs Katrina Mary Bell - Minute Secretary  
Mr Michael O'Loughlin - Treasurer

**TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 07 October 2025 and signed on its behalf by:



Mr Paul McWhirter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PILLING VILLAGE HALL**

**Independent examiner's report to the trustees of Pilling Village Hall**

I report to the charity trustees on my examination of the accounts of Pilling Village Hall (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust you 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Sarah Flynn FCA

RfM Fylde Limited  
Unit 1D River View  
96 High St  
Garstang  
Preston  
Lancashire  
PR3 1WZ

Date: 7/10/25.....

PILLING VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	7,603	37,500	45,103	42,599
<b>Charitable activities</b>					
Events and hall hire	4	22,198	-	22,198	26,981
Events bar		48,803	-	48,803	55,317
Cafe		26,207	-	26,207	17,630
Investment income	3	3,729	-	3,729	2,137
Other income		-	-	-	62
<b>Total</b>		<b>108,540</b>	<b>37,500</b>	<b>146,040</b>	<b>144,726</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Events and hall hire	5	86,280	-	86,280	75,914
Events bar		26,295	-	26,295	39,851
Cafe		8,697	-	8,697	6,709
<b>Total</b>		<b>121,272</b>	<b>-</b>	<b>121,272</b>	<b>122,474</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	15	(12,732)	37,500	24,768	22,252
		41,500	(41,500)	-	-
<b>Net movement in funds</b>		<b>28,768</b>	<b>(4,000)</b>	<b>24,768</b>	<b>22,252</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		835,186	503,999	1,339,185	1,316,933
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>863,954</b>	<b>499,999</b>	<b>1,363,953</b>	<b>1,339,185</b>

The notes form part of these financial statements

PILLING VILLAGE HALL

BALANCE SHEET  
31 MARCH 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,343,804	1,305,205
<b>CURRENT ASSETS</b>			
Stocks	10	3,517	2,688
Debtors	11	13,000	2,052
Cash at bank and in hand		43,298	75,879
		<u>59,815</u>	<u>80,619</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(39,666)	(46,639)
		<u>20,149</u>	<u>33,980</u>
<b>NET CURRENT ASSETS</b>			
		<u>1,363,953</u>	<u>1,339,185</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>1,363,953</u>	<u>1,339,185</u>
<b>NET ASSETS</b>			
		<u>1,363,953</u>	<u>1,339,185</u>
<b>FUNDS</b>			
	15		
Unrestricted funds		863,954	835,186
Restricted funds		499,999	503,999
		<u>1,363,953</u>	<u>1,339,185</u>
<b>TOTAL FUNDS</b>			
		<u>1,363,953</u>	<u>1,339,185</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~07 October 2025~~ and were signed on its behalf by:



Mr Paul McWhirter - Trustee

## PILLING VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- Not depreciated
Freehold building	- Straight line over 50 years
Building fixtures and fittings	- Straight line over 15 years
Plant and machinery	- Straight line over 6 years
Fixtures and Fittings	- Straight line between 10 and 30 years

##### **STOCKS**

Stocks and work in progress are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated completion or selling costs likely to be incurred on the sale.

##### **TAXATION**

The charity is exempt from tax on its charitable activities.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	3,103	37,599
Grants	42,000	5,000
	<u>45,103</u>	<u>42,599</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Big Lottery - Awards for All	19,900	-
The Moon Trust	-	2,000
Harold Bridges Charitable Fund	-	3,000
Wyre Council	4,500	-
Lancashire Environmental Fund	17,600	-
	<u>42,000</u>	<u>5,000</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Sundry income	807	915
Deposit account interest	2,922	1,222
	<u>3,729</u>	<u>2,137</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Hall hire and events	17,114	21,701
Field hire	4,080	4,000
Other events	1,004	1,280
Bar income	48,803	55,317
Café income	26,207	17,630
	<u>97,208</u>	<u>99,928</u>

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Events and hall hire	42,397	43,883	86,280
Events bar	26,295	-	26,295
Cafe	8,697	-	8,697
	<u>77,389</u>	<u>43,883</u>	<u>121,272</u>

6. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Events and hall hire	<u>3,263</u>	<u>1,175</u>	<u>38,895</u>	<u>550</u>	<u>43,883</u>

Support costs, included in the above, are as follows:

	2025 Events and hall hire £	2024 Total activities £
Telephone	1,434	3,421
Postage and stationery	501	335
Sundries	1,328	210
Card charges	1,175	1,178
Telephone	53	-
Depreciation of tangible fixed assets	38,842	35,124
Loss on sale of tangible fixed assets	-	(4,000)
Independent examination	550	900
	<u>43,883</u>	<u>37,168</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefit from the charity.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	13,082	11,606
	<u>13,082</u>	<u>11,606</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Bar staff	5	5
Cleaning staff	1	1
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 April 2024	1,269,199	15,661	151,460	1,436,320
Additions	-	-	77,441	77,441
	<u>1,269,199</u>	<u>15,661</u>	<u>228,901</u>	<u>1,513,761</u>
At 31 March 2025	1,269,199	15,661	228,901	1,513,761
<b>DEPRECIATION</b>				
At 1 April 2024	47,704	823	82,588	131,115
Charge for year	20,708	2,155	15,979	38,842
	<u>68,412</u>	<u>2,978</u>	<u>98,567</u>	<u>169,957</u>
At 31 March 2025	68,412	2,978	98,567	169,957
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>1,200,787</u>	<u>12,683</u>	<u>130,334</u>	<u>1,343,804</u>
At 31 March 2024	<u>1,221,495</u>	<u>14,838</u>	<u>68,872</u>	<u>1,305,205</u>

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

10. STOCKS

	2025	2024
	£	£
Bar stock	3,375	2,560
Café stock	142	128
	<u>3,517</u>	<u>2,688</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	2,570	-
VAT	10,165	1,817
Prepayments and accrued income	265	235
	<u>13,000</u>	<u>2,052</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other loans (see note 13)	37,800	44,800
Trade creditors	894	966
Social security and other taxes	421	373
Accruals	551	500
	<u>39,666</u>	<u>46,639</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Pilling Parish Council loan	<u>37,800</u>	<u>44,800</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	843,805	499,999	1,343,804	1,305,205
Current assets	59,815	-	59,815	80,619
Current liabilities	(39,666)	-	(39,666)	(46,639)
	<u>863,954</u>	<u>499,999</u>	<u>1,363,953</u>	<u>1,339,185</u>

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	833,686	(12,732)	43,000	863,954
Recreational Facilities	1,500	-	(1,500)	-
	<u>835,186</u>	<u>(12,732)</u>	<u>41,500</u>	<u>863,954</u>
<b>Restricted funds</b>				
Big Lottery Fund Grant	499,999	-	-	499,999
Children's Play Area	4,000	37,500	(41,500)	-
	<u>503,999</u>	<u>37,500</u>	<u>(41,500)</u>	<u>499,999</u>
<b>TOTAL FUNDS</b>	<u>1,339,185</u>	<u>24,768</u>	<u>-</u>	<u>1,363,953</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,540	(121,272)	(12,732)
<b>Restricted funds</b>			
Children's Play Area	37,500	-	37,500
	<u>146,040</u>	<u>(121,272)</u>	<u>24,768</u>
<b>TOTAL FUNDS</b>	<u>146,040</u>	<u>(121,272)</u>	<u>24,768</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	815,434	18,252	833,686
Recreational Facilities	1,500	-	1,500
	<u>816,934</u>	<u>18,252</u>	<u>835,186</u>
<b>Restricted funds</b>			
Big Lottery Fund Grant	499,999	-	499,999
Children's Play Area	-	4,000	4,000
	<u>499,999</u>	<u>4,000</u>	<u>503,999</u>
<b>TOTAL FUNDS</b>	<u>1,316,933</u>	<u>22,252</u>	<u>1,339,185</u>

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,726	(122,474)	18,252
<b>Restricted funds</b>			
Children's Play Area	4,000	-	4,000
<b>TOTAL FUNDS</b>	<u>144,726</u>	<u>(122,474)</u>	<u>22,252</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	815,434	5,520	43,000	863,954
Recreational Facilities	1,500	-	(1,500)	-
	<u>816,934</u>	<u>5,520</u>	<u>41,500</u>	<u>863,954</u>
<b>Restricted funds</b>				
Big Lottery Fund Grant	499,999	-	-	499,999
Children's Play Area	-	41,500	(41,500)	-
	<u>499,999</u>	<u>41,500</u>	<u>(41,500)</u>	<u>499,999</u>
<b>TOTAL FUNDS</b>	<u>1,316,933</u>	<u>47,020</u>	<u>-</u>	<u>1,363,953</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	249,266	(243,746)	5,520
<b>Restricted funds</b>			
Children's Play Area	41,500	-	41,500
<b>TOTAL FUNDS</b>	<u>290,766</u>	<u>(243,746)</u>	<u>47,020</u>

**Restricted Income Funds**

Big Lottery Fund Grant

## PILLING VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 15. MOVEMENT IN FUNDS - continued

The Big Lottery Fund have provided grants of £499,999 which have been recognised as income in the accounts to fund the construction of the Pilling Community Hall. This amount has been put into a restricted fund as it may be repayable to the Big Lottery Fund during the Asset Liability Period of 20 years from when the hall is brought into use, where grant conditions are not met.

The grant funding has been secured by a legal charge over the freehold property of the charity.

#### **Unrestricted Income Funds**

##### General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

#### 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

PILLING VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,103	37,599
Grants	42,000	5,000
	<u>45,103</u>	<u>42,599</u>
<b>Investment income</b>		
Sundry income	807	915
Deposit account interest	2,922	1,222
	<u>3,729</u>	<u>2,137</u>
<b>Charitable activities</b>		
Hall hire and events	17,114	21,701
Field hire	4,080	4,000
Bar income	48,803	55,317
Café income	26,207	17,630
Other events	1,004	1,280
	<u>97,208</u>	<u>99,928</u>
<b>Other income</b>		
Repayment supplement	-	62
	<u>-</u>	<u>62</u>
<b>Total incoming resources</b>	<b>146,040</b>	<b>144,726</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	13,082	11,606
Rates and water	2,637	2,170
Insurance	2,276	1,859
Light and heat	9,144	14,212
Event overheads	2,780	5,012
Advertising	-	335
General running costs	192	944
Repair and maintenance	5,075	4,605
Bar opening stock	2,560	3,009
Bar stock	27,110	30,450
Bar closing stock	(3,375)	(2,560)
Café opening stock	128	102
Café stock	8,711	6,178
Café closing stock	(142)	(128)
Cleaning	1,814	2,617
Carried forward	71,992	80,411

This page does not form part of the statutory financial statements

PILLING VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
<b>Charitable activities</b>		
Brought forward	71,992	80,411
Subscriptions	451	434
Computer costs	185	-
Coffee machine rent	811	811
Donations	3,950	3,650
	<hr/>	<hr/>
	77,389	85,306
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,434	3,421
Postage and stationery	501	335
Sundries	1,328	210
	<hr/>	<hr/>
	3,263	3,966
<b>Finance</b>		
Card charges	1,175	1,178
<b>Other</b>		
Telephone	53	-
Freehold property depreciation	20,708	20,708
Plant and machinery depreciation	2,155	254
Fixtures and fittings depreciation	15,979	14,162
Loss on sale of tangible fixed assets	-	(4,000)
	<hr/>	<hr/>
	38,895	31,124
<b>Governance costs</b>		
Independent examination	550	900
	<hr/>	<hr/>
Total resources expended	121,272	122,474
	<hr/>	<hr/>
<b>Net income</b>	24,768	22,252
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Pilling Village Hall**

England & Wales - Charity number 515897

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# Accounts

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**REGISTERED CHARITY NUMBER: 515897**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
PILLING VILLAGE HALL**

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Lancashire  
PR3 6SJ

**PILLING VILLAGE HALL**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the Charity is:

"The provision and maintenance of a village hall for the use of the inhabitants of Pilling and the neighbourhood thereof ("the area of benefit") without distinction of political, religious or other opinions, including the use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants"

The trustees manage a village hall and 17.4 acre field as community assets which are accessible to the public. There is a bar, a cafe, car parking areas, football pitches, a changing room unit, play area for children, 1,200 metres of hard standing pathway servicing a trim trail with six fitness stations, a picnic area with tables and seating and open areas suitable for dog walking and other activities. This is in pursuance of the Charity Commission's guidance on public benefit.

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENT AND PERFORMANCE**

Pilling Village Hall opened on 05 June 2021. Since opening, we have attracted volunteers to work in the hall and the grounds. These are both maintained to a high standard. As a result, and due to the excellent facilities indoors and outdoors, the hall and field are booked extensively for a wide variety of sports and social activities. It is a popular venue for family celebrations including birthdays, christenings, weddings and funeral receptions. Regular social nights are held with activities including darts, dominoes, bingo, quiz nights, badminton and live music.

Income derived from these activities together with grants, bar and café profits has meant that the trustees have been able to invest in improving and maintaining facilities throughout the past year. Improvements include enhancements to the stage, upgraded CCTV and improved kitchen, bar and hall equipment and fixtures. We have a large number of regular users and because of the demand for functions have been able to give employment to local people as bar staff and a cleaner.

The cafe has a 5-star hygiene rating and is open three times a week and run entirely by volunteers. It is a popular meeting place and there is also "Meet and Eat" luncheon club which attracts around fifty diners every month.

Football continues as a major outdoor activity with twelve local teams using our facilities for home matches. In the hall there are weekly fitness, dance classes and a singing group.

An active social sub-committee plan and run a wide variety of activities and events to help with fundraising for the hall, other worthy causes and provide the community with socialising opportunities. These include discos, fun days, live music nights, various craft fairs, annual vintage vehicle event and the village coffee feast.

Theatre performances are well established run by the Pilling Drama Group.

The parish council hold weekly drop-in sessions for residents and monthly committee meetings at the hall. We have also supported a Heritage Group by hosting meetings and exhibitions on local heritage themes.

This is the second full year of operation for the new hall and with a vibrant social committee exploring and trying innovative ideas for events we have seen the popularity of the hall continue to increase.

The trustees continue to develop plans for the future of the hall and its surrounds. These plans include improved energy efficiency with the installation of solar panels, and the potential extension of our hall. Other plans focus on the outdoor areas with the expansion of the children's play area, including the provision of equipment for children with special needs, and the potential development of a multi-use games area.

Paul McWhirter

Chairman

May 2024

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL REVIEW**

During the year a proprietary accounting package, "Xero", was adopted whilst "Squareup" transaction software continued to process bar and cafe income. This ensures the day to day financial management of the charity is closely monitored and controlled.

The Statement of Financial Activities on page 6 show that net income for year totalled £22,252. This included an anonymous private donation of £30,000 which was originally made available as a loan in 2021. The donor, who wishes to retain anonymity, has now confirmed the loan need not be repaid and can be designated as a donation.

With the net income added to the existing reserves, total reserves now stand at £1,339,185. These reserves are managed to fulfill the objective of the charity.

The trustees continue to invest in maintaining and improving the hall, using the net income generated and, when appropriate, reserves. This investment means the hall and grounds remain well used ensuring a sound, stable and sustainable financial position.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Organisational structure**

The Charity was established by a scheme dated 9 August 1984 and is governed by a Trust Deed of that date registered with the Charity Commission.

The custodian trustees of Pilling Village Hall are Pilling Parish Council with Pilling Village Hall Management Committee being the managing trustees. This is in order to facilitate the holding of the title to the land used by Pilling Village Hall. Pilling Village Hall Management Committee is not deemed to be a legal person for the purposes of holding land and accordingly the legal title is vested in the Parish Council which is deemed to be a legal person.

Pilling Village Hall Management Committee consists of (as a maximum) twenty members represented by elected members and representative members as defined in governing Trust Deed.

Elected members can be appointed to fill casual vacancies but ordinarily will be appointed at the Annual General Meeting of the Charity.

The trustees are constantly seeking to appoint new members and to increase local participation and invite residents to assist the Charity to plan and manage developments on the land.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

515897

**Principal address**

Taylor's Lane  
Pilling  
Preston  
Lancashire  
PR3 6AB

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Trustees**

Mrs Katrina Mary Bell  
Mr Benjamin Paul Bradshaw  
Mr Paul McWhirter  
Mr John Savage  
Mr Graham Curwen  
Mrs Beryl Christine Richardson  
Mr Michael O'Loughlin  
Mr Michael Arkwright  
Mrs Charlotte Whiteside  
Mr Jason Worledge

**Independent Examiner**

Alan Meikle Bsc (Hons) FCA  
RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Lancashire  
PR3 6SJ

The elected officials who served during the period are as stated below:

Mrs Eileen Bee - President  
Mrs Jacqueline Gaunt - Vice President  
Mr Paul McWhirter - Chairman  
Mrs Katrina Mary Bell - Minute Secretary  
Mr Michael O'Loughlin - Treasurer

**TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

Approved by order of the board of trustees on 5 June 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Paul' followed by a stylized surname.

Mr Paul McWhirter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PILLING VILLAGE HALL**

**Independent examiner's report to the trustees of Pilling Village Hall**

I report to the charity trustees on my examination of the accounts of Pilling Village Hall (the Trust) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

*A Meikle*

Alan Meikle Bsc (Hons) FCA

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Lancashire  
PR3 6SJ

5 June 2024

PILLING VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,599	4,000	42,599	13,845
<b>Charitable activities</b>					
Events and hall hire	4	26,981	-	26,981	22,809
Events bar		55,317	-	55,317	63,090
Cafe		17,630	-	17,630	19,245
Meet & Eat		-	-	-	1,650
Investment income	3	2,137	-	2,137	192
Other income		62	-	62	-
<b>Total</b>		<b>140,726</b>	<b>4,000</b>	<b>144,726</b>	<b>120,831</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Events and hall hire	5	75,914	-	75,914	67,822
Events bar		39,851	-	39,851	36,003
Cafe		6,709	-	6,709	8,289
Meet & Eat		-	-	-	394
<b>Total</b>		<b>122,474</b>	<b>-</b>	<b>122,474</b>	<b>112,508</b>
<b>NET INCOME</b>		<b>18,252</b>	<b>4,000</b>	<b>22,252</b>	<b>8,323</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		816,934	499,999	1,316,933	1,308,610
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>835,186</b>	<b>503,999</b>	<b>1,339,185</b>	<b>1,316,933</b>

The notes form part of these financial statements

**PILLING VILLAGE HALL**

**BALANCE SHEET  
31 MARCH 2024**

	<b>Notes</b>	<b>2024 £</b>	<b>2023 £</b>
<b>FIXED ASSETS</b>			
Tangible assets	9	1,305,205	1,318,928
<b>CURRENT ASSETS</b>			
Stocks	10	2,688	3,350
Debtors	11	2,052	12,666
Cash at bank and in hand		75,879	60,585
		<u>80,619</u>	<u>76,601</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(46,639)	(78,596)
<b>NET CURRENT ASSETS</b>		<u>33,980</u>	<u>(1,995)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,339,185</u>	<u>1,316,933</u>
<b>NET ASSETS</b>		<u>1,339,185</u>	<u>1,316,933</u>
<b>FUNDS</b>	15		
Unrestricted funds		835,186	816,934
Restricted funds		503,999	499,999
<b>TOTAL FUNDS</b>		<u>1,339,185</u>	<u>1,316,933</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2024 and were signed on its behalf by:



Mr Paul McWhirter - Trustee

## PILLING VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- Not depreciated
Freehold building	- Straight line over 50 years
Building fixtures and fittings	- Straight line over 15 years
Plant and machinery	- Straight line over 6 years
Fixtures and Fittings	- Straight line between 10 and 30 years

##### **STOCKS**

Stocks and work in progress are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated completion or selling costs likely to be incurred on the sale.

##### **TAXATION**

The charity is exempt from tax on its charitable activities.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. DONATIONS AND LEGACIES**

	<b>2024</b>	<b>2023</b>
	£	£
Donations	37,599	11,845
Grants	5,000	2,000
	<u>42,599</u>	<u>13,845</u>

Grants received, included in the above, are as follows:

	<b>2024</b>	<b>2023</b>
	£	£
The Moon Trust	2,000	2,000
Harold Bridges Charitable Fund	3,000	-
	<u>5,000</u>	<u>2,000</u>

**3. INVESTMENT INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Sundry income	915	33
Deposit account interest	1,222	159
	<u>2,137</u>	<u>192</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2024</b>	<b>2023</b>
		£	£
Hall hire and events	Events and hall hire	21,701	17,733
Field hire	Events and hall hire	4,000	3,950
Other events	Events and hall hire	1,280	1,126
Bar income	Events bar	55,317	63,090
Café income	Cafe	17,630	19,245
Hall hire and events	Meet & Eat	-	1,650
		<u>99,928</u>	<u>106,794</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**5. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs £</b>	<b>Support costs (see note 6) £</b>	<b>Totals £</b>
Events and hall hire	39,667	36,247	75,914
Events bar	39,099	752	39,851
Cafe	6,540	169	6,709
	<u>85,306</u>	<u>37,168</u>	<u>122,474</u>

**6. SUPPORT COSTS**

	<b>Management £</b>	<b>Finance £</b>	<b>Other £</b>	<b>Governance costs £</b>	<b>Totals £</b>
Events and hall hire	3,966	257	31,124	900	36,247
Events bar	-	752	-	-	752
Cafe	-	169	-	-	169
	<u>3,966</u>	<u>1,178</u>	<u>31,124</u>	<u>900</u>	<u>37,168</u>

Support costs, included in the above, are as follows:

	<b>Events and hall hire £</b>	<b>Events bar £</b>	<b>Cafe £</b>	<b>2024 Total activities £</b>	<b>2023 Total activities £</b>
Telephone	3,421	-	-	3,421	234
Postage and stationery	335	-	-	335	213
Advertising	-	-	-	-	20
Sundries	210	-	-	210	73
Card charges	257	752	169	1,178	778
Depreciation of tangible fixed assets	35,124	-	-	35,124	34,143
Loss on sale of tangible fixed assets	(4,000)	-	-	(4,000)	-
Independent examination	900	-	-	900	556
	<u>36,247</u>	<u>752</u>	<u>169</u>	<u>37,168</u>	<u>36,017</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees have been paid any remuneration or received any other benefit from the charity.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**8. STAFF COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	11,606	8,197
	<u>11,606</u>	<u>8,197</u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Bar staff	5	2
Cafe staff	-	1
Cleaning staff	1	1
	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2023	1,269,199	10,211	144,810	1,424,220
Additions	-	14,750	6,650	21,400
Disposals	-	(9,300)	-	(9,300)
At 31 March 2024	<u>1,269,199</u>	<u>15,661</u>	<u>151,460</u>	<u>1,436,320</u>
<b>DEPRECIATION</b>				
At 1 April 2023	26,997	9,868	68,427	105,292
Charge for year	20,707	255	14,161	35,123
Eliminated on disposal	-	(9,300)	-	(9,300)
At 31 March 2024	<u>47,704</u>	<u>823</u>	<u>82,588</u>	<u>131,115</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>1,221,495</u>	<u>14,838</u>	<u>68,872</u>	<u>1,305,205</u>
At 31 March 2023	<u>1,242,202</u>	<u>343</u>	<u>76,383</u>	<u>1,318,928</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. STOCKS**

	<b>2024</b>	<b>2023</b>
	£	£
Fun run medals	-	239
Bar stock	2,560	3,009
Café stock	128	102
	<b>2,688</b>	<b>3,350</b>
	<b>2,688</b>	<b>3,350</b>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	-	180
VAT	1,817	12,275
Prepayments and accrued income	235	211
	<b>2,052</b>	<b>12,666</b>
	<b>2,052</b>	<b>12,666</b>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Other loans (see note 13)	44,800	77,800
Trade creditors	966	14
Social security and other taxes	373	233
Accruals	500	549
	<b>46,639</b>	<b>78,596</b>
	<b>46,639</b>	<b>78,596</b>

**13. LOANS**

An analysis of the maturity of loans is given below:

	<b>2024</b>	<b>2023</b>
	£	£
Amounts falling due within one year on demand:		
Pilling Parish Council loan	44,800	47,800
Other loans	-	30,000
	<b>44,800</b>	<b>77,800</b>
	<b>44,800</b>	<b>77,800</b>

PILLING VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	805,206	499,999	1,305,205	1,318,928
Current assets	76,619	4,000	80,619	76,601
Current liabilities	(46,639)	-	(46,639)	(78,596)
	<u>835,186</u>	<u>503,999</u>	<u>1,339,185</u>	<u>1,316,933</u>

15. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	815,434	18,252	833,686
Recreational Facilities	1,500	-	1,500
	<u>816,934</u>	<u>18,252</u>	<u>835,186</u>
<b>Restricted funds</b>			
Big Lottery Fund Grant	499,999	-	499,999
Children's Play Area	-	4,000	4,000
	<u>499,999</u>	<u>4,000</u>	<u>503,999</u>
<b>TOTAL FUNDS</b>	<u>1,316,933</u>	<u>22,252</u>	<u>1,339,185</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	140,726	(122,474)	18,252
<b>Restricted funds</b>			
Children's Play Area	4,000	-	4,000
<b>TOTAL FUNDS</b>	<u>144,726</u>	<u>(122,474)</u>	<u>22,252</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	796,651	9,650	9,133	815,434
Recreational Facilities	1,500	-	-	1,500
	<u>798,151</u>	<u>9,650</u>	<u>9,133</u>	<u>816,934</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	7,200	(151)	(7,049)	-
Field Amenity Improvement Fund	793	-	(793)	-
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	1,516	(225)	(1,291)	-
Cleaners' Wage Cost Fund	951	(951)	-	-
	<u>510,459</u>	<u>(1,327)</u>	<u>(9,133)</u>	<u>499,999</u>
<b>TOTAL FUNDS</b>	<u><u>1,308,610</u></u>	<u><u>8,323</u></u>	<u><u>-</u></u>	<u><u>1,316,933</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,831	(111,181)	9,650
<b>Restricted funds</b>			
Pilling Community Hall Project	-	(151)	(151)
Exercise Activity Fund	-	(225)	(225)
Cleaners' Wage Cost Fund	-	(951)	(951)
	<u>-</u>	<u>(1,327)</u>	<u>(1,327)</u>
<b>TOTAL FUNDS</b>	<u><u>120,831</u></u>	<u><u>(112,508)</u></u>	<u><u>8,323</u></u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	796,651	27,902	9,133	833,686
Recreational Facilities	1,500	-	-	1,500
	<u>798,151</u>	<u>27,902</u>	<u>9,133</u>	<u>835,186</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	7,200	(151)	(7,049)	-
Field Amenity Improvement Fund	793	-	(793)	-
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	1,516	(225)	(1,291)	-
Cleaners' Wage Cost Fund	951	(951)	-	-
Children's Play Area	-	4,000	-	4,000
	<u>510,459</u>	<u>2,673</u>	<u>(9,133)</u>	<u>503,999</u>
<b>TOTAL FUNDS</b>	<u><u>1,308,610</u></u>	<u><u>30,575</u></u>	<u><u>-</u></u>	<u><u>1,339,185</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	261,557	(233,655)	27,902
<b>Restricted funds</b>			
Pilling Community Hall Project	-	(151)	(151)
Exercise Activity Fund	-	(225)	(225)
Cleaners' Wage Cost Fund	-	(951)	(951)
Children's Play Area	4,000	-	4,000
	<u>4,000</u>	<u>(1,327)</u>	<u>2,673</u>
<b>TOTAL FUNDS</b>	<u><u>265,557</u></u>	<u><u>(234,982)</u></u>	<u><u>30,575</u></u>

**Restricted Income Funds**

Pilling Community Hall Project

The Pilling Community Hall Project is to build a new village hall which will be a flexible space delivering a range of activities and services. A grant of £7,200 from Prince's Countryside Fund in the year is to enhance the Village Hall for it's users with small capital purchases and groundwork improvements.

Big Lottery Fund Grant

## PILLING VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 15. MOVEMENT IN FUNDS - continued

The Big Lottery Fund have provided grants of £499,999 which have been recognised as income in the accounts to fund the construction of the Pilling Community Hall. This amount has been put into a restricted fund as it may be repayable to the Big Lottery Fund during the Asset Liability Period of 20 years from when the hall is brought into use, where grant conditions are not met.

The grant funding has been secured by a legal charge over the freehold property of the charity.

##### Field Amenity Improvement Fund

The Field Amenity Improvement Fund is to improve the facilities on the playing fields.

##### Exercise Activity Fund

A grant received of £7,190 from The Postcode Lottery is for covering hire costs and exercise equipment for users of the Village Hall.

##### Cleaners' Wage Cost Fund

A grant received of £1,500 from Prince's Countryside Fund is being utilised by covering the wage costs of cleaning the Village Hall.

##### Children's Play Area Fund

Grants received from RV, E & H Moon and The Harold Bridges Charitable Fund totalling £4,000 are toward the improvement and development of the children's play area.

#### **Unrestricted Income Funds**

##### Designated Pilling Community Hall Fund

The designated Pilling Community Hall Fund represents funds that the trustees have put aside from general funds to aid the Pilling Community Hall Project.

##### Designated Recreational Facilities Fund

A donation from Daniel Thwaites has been set aside for expenditure on recreational facilities.

##### General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

#### 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**PILLING VILLAGE HALL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	37,599	11,845
Grants	5,000	2,000
	<hr/>	<hr/>
	42,599	13,845
<b>Investment income</b>		
Sundry income	915	33
Deposit account interest	1,222	159
	<hr/>	<hr/>
	2,137	192
<b>Charitable activities</b>		
Hall hire and events	21,701	19,383
Field hire	4,000	3,950
Bar income	55,317	63,090
Café income	17,630	19,245
Other events	1,280	1,126
	<hr/>	<hr/>
	99,928	106,794
<b>Other Income</b>		
Repayment supplement	62	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>144,726</b>	<b>120,831</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	11,606	8,197
Rates and water	2,170	1,553
Insurance	1,859	1,652
Light and heat	14,212	6,813
Event overheads	5,012	4,199
Advertising	335	55
General running costs	944	1,058
Repair and maintenance	4,605	6,455
Bar opening stock	3,009	1,959
Bar stock	30,450	31,080
Bar closing stock	(2,560)	(3,009)
Café opening stock	102	90
Café stock	6,178	8,209
Café closing stock	(128)	(102)
Cleaning	2,617	1,784
Subscriptions	434	453
Computer costs	-	273
Carried forward	80,845	70,719

This page does not form part of the statutory financial statements

**PILLING VILLAGE HALL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Brought forward	80,845	70,719
Coffee machine rent	811	655
Donations	3,650	5,117
	85,306	76,491
<b>Support costs</b>		
<b>Management</b>		
Telephone	3,421	234
Postage and stationery	335	213
Advertising	-	20
Sundries	210	73
	3,966	540
<b>Finance</b>		
Card charges	1,178	778
<b>Other</b>		
Freehold property depreciation	20,708	20,303
Plant and machinery depreciation	254	152
Fixtures and fittings depreciation	14,162	13,688
Loss on sale of tangible fixed assets	(4,000)	-
	31,124	34,143
<b>Governance costs</b>		
Independent examination	900	556
<b>Total resources expended</b>	122,474	112,508
<b>Net Income</b>	22,252	8,323

This page does not form part of the statutory financial statements

**Pilling Village Hall**

England & Wales - Charity number 515897

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# Accounts

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**REGISTERED CHARITY NUMBER: 515897**

**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
PILLING VILLAGE HALL**

**RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Lancashire  
PR3 6SJ**

## **PILLING VILLAGE HALL**

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**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the Charity is:

"The provision and maintenance of a village hall for the use of the inhabitants of Pilling and the neighbourhood thereof ("the area of benefit") without distinction of political, religious or other opinions, including the use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants"

The trustees manage a village hall and 17.4 acre field as community assets which are accessible to the public. There is a bar, a cafe, car parking areas, football pitches, a changing room unit, play area for children, 1,200 metres of hard standing pathway servicing a trim trail with six fitness stations, a picnic area with tables and seating and open areas suitable for dog walking and other activities. This is in pursuance of the Charity Commission's guidance on public benefit.

## **PILLING VILLAGE HALL**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

It is with great sadness we report the passing of Eddie Moorat, a founder member of our committee and a driving force, for over 20 years, in planning and implementing the development of the new Village Hall for Pilling. Eddie worked tirelessly for the Hall and continued to attend Committee meetings for as long as his health would allow. We miss his enthusiasm and drive and it is a wonderful tribute to him that he played a such key role in leaving a legacy in the form of the new Pilling Village Hall which will benefit the community of Pilling for many years to come.

Pilling Village Hall was opened on June 5th 2021. Since opening, we continue to attract new volunteers to work both in the hall and in the grounds which are maintained to a high standard. As a result, the hall and fields have been booked extensively for a wide variety of sports and social activities. It is a popular venue for family celebrations including birthdays, christenings and wakes due to its excellent facilities both indoors and out.

We also have a Friday Night Social with activities including darts dominoes, bingo and live music.

The income derived from these activities, grants, Bar and Café has meant that investment in improving facilities has continued throughout the year, including stage and car park lighting, CCTV and improving kitchen equipment and fixtures. We have many regular customers and because of the demand for the use of the hall for functions we have been able to employ bar staff on a casual basis. We have also engaged a cleaner.

The Café which has a five-star hygiene rating is open 3 times per week and run by volunteers. It is a popular meeting place for locals and others from further afield. There is also a "Meet and Eat" luncheon club which attracts over 30 diners monthly.

Football continues to be well supported with 12 teams using our facilities for their home matches.

A Social Subcommittee plans a wide variety of activities to help with fundraising for the hall, other good causes and to provide the community with socialising opportunities. These include discos, fun days, live music nights, kids, café and Christmas craft fair which appeals to a wide variety of people. Of particular note this year were Charitable Donations following fundraising events made to Motor Neurone, £3,500 and The Ukraine Appeal, £1,400.

Theatre performances are now well-established run by Pilling Drama Group. There has also been a variety of music events organised by The Social Committee.

Our first full year of operation has been most successful with a vibrant social committee enthusiastically exploring exciting and innovative new ideas for events. Their efforts have been appreciated by residents who have responded, volunteered and supported each activity. Our aim to provide something for all, regardless of age or disability, has increased our client base and provided a financial boost to hall funds.

Plans for the future are being developed, to make continued improvements to our hall and community field site.

Paul McWhirter

Chairman

July 2023

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

The commentary below highlights the key financial transactions during the financial year. The comments differentiate the building project from ongoing core financial transactions.

**Income and Endowments**

1. Donations and legacies £11,845:  
- General: £11,845
2. Grants £2,000:  
- General: RV, E & H Moon £2,000
3. Hall hire, field hire and other events £24,459:  
- General: Hall hire £19,383, events £1,126, Football pitch hire £3,950.
4. Bar and café income £82,335:  
- General: Bar income £63,090, café income £19,245, meet & eat income £1,650.
5. Investment income: £192:  
- General: Sundry income £33, deposit account interest £159.

**Total incoming resources £120,831.**

**Expenditure**

1. Charitable activities: £77,809.  
- General: £76,483  
- Pilling Community Hall Project: £151  
- Exercise activity funding: £225  
- Cleaners wage cost funding: £951
2. Depreciation: £34,143.
3. Governance costs: £556.

**Total resources expended £112,508.**

**Total incoming resources exceeded resources expended by £8,323.**

**Balance Sheet**

At the start of the 2022/2023 financial year, the total reserves of the charity amounted to £1,308,610.

With incoming resources exceeding expended resources by £8,323 the carried forward reserves amount to £1,316,933 made up of:

1. Fixed Assets: £1,318,929:  
- Freehold property £1,242,203 after deducting cumulative depreciation of £26,997.  
- Fixtures and fittings £14,108 additions and no disposals in year.  
- Plant and machinery £343 after deducting cumulative depreciation of £9,868.
2. Current assets: £76,601:  
- Stocks £3,350 of fun run medals £239, bar stock £3,009 and café stock £102.  
- Debtors: Insurance £211, hall hire £180 and VAT debtor of £12,275  
- Cumberland Building Society £10,557.  
- NatWest Cheque Book Account £48,980.  
- Square Holding Account £386.  
- Petty cash £27.  
- Café till float £98.

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

- Bar till float £537.

Less

3. Creditors: £78,597:

- Accounts examination fee £550.
- Holiday pay creditor £14.
- Social security £233.
- Private loan £30,000.
- Pilling Parish Council loan £47,800.

The reserves are managed to fulfil the object of the Charity.

The trustees consider this to be a healthy financial position.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Organisational structure**

The Charity was established by a scheme dated 9 August 1984 and is governed by a Trust Deed of that date registered with the Charity Commission.

The custodian trustees of Pilling Village Hall are Pilling Parish Council with Pilling Memorial Hall Management Committee being the managing trustees. This is in order to facilitate the holding of the title to the land used by Pilling Village Hall. Pilling Village Hall Management Committee is not deemed to be a legal person for the purposes of holding land and accordingly the legal title is vested in the Parish Council which is deemed to be a legal person.

Pilling Village Hall Management Committee consists of (as a maximum) twenty members represented by elected members and representative members as defined in governing Trust Deed.

Elected members can be appointed to fill casual vacancies but ordinarily will be appointed at the Annual General Meeting of the Charity.

The trustees are constantly seeking to appoint new members and to increase local participation and invite residents to assist the Charity to plan and manage developments on the land.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
515897

#### **Principal address**

Taylor's Lane  
Pilling  
Preston  
Lancashire  
PR3 6AB

#### **Trustees**

Mrs Katrina Mary Bell  
Mr Benjamin Paul Bradshaw  
Mr Paul McWhirter  
Mr Edward Moorat (deceased 24/12/2022)  
Mr John Savage  
Mr Graham Curwen  
Mrs Beryl Christine Richardson  
Mr Michael O'Loughlin  
Mr Michael Arkwright  
Mrs Charlotte Whiteside  
Mr Jason Worledge (appointed 6/9/2022)

**PILLING VILLAGE HALL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
Alan Meikle Bsc (Hons) FCA  
RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Lancashire  
PR3 6SJ

The elected officials who served during the period are as stated below:

Mrs Eileen Bee - President  
Mrs Jacqueline Gaunt - Vice President  
Mr Paul McWhirter - Chairman  
Mr Edward Moorat - General Secretary (deceased 24/12/2022)  
Mrs Katrina Mary Bell - Minute Secretary  
Mr Michael O'Loughlin - Treasurer

**TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 11 July 2023 and signed on its behalf by:



Mr Paul McWhirter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PILLING VILLAGE HALL**

**Independent examiner's report to the trustees of Pilling Village Hall**

I report to the charity trustees on my examination of the accounts of Pilling Village Hall (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

*A. Meikle*

Alan Meikle Bsc (Hons) FCA

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Lancashire  
PR3 6SJ

11 July 2023

**PILLING VILLAGE HALL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	13,845	-	13,845	32,378
<b>Charitable activities</b>					
Events and hall hire	4	22,809	-	22,809	19,101
Events bar		63,090	-	63,090	23,311
Cafe		19,245	-	19,245	8,416
Meet & Eat		1,650	-	1,650	-
Investment income	3	192	-	192	196
<b>Total</b>		<u>120,831</u>	<u>-</u>	<u>120,831</u>	<u>83,402</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Events and hall hire	5	66,495	1,327	67,822	36,394
Events bar		36,003	-	36,003	11,014
Cafe		8,289	-	8,289	2,230
Meet & Eat		394	-	394	-
<b>Total</b>		<u>111,181</u>	<u>1,327</u>	<u>112,508</u>	<u>49,638</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	15	9,650	(1,327)	8,323	33,764
		<u>9,133</u>	<u>(9,133)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>18,783</u>	<u>(10,460)</u>	<u>8,323</u>	<u>33,764</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		798,151	510,459	1,308,610	1,274,846
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>816,934</u></u>	<u><u>499,999</u></u>	<u><u>1,316,933</u></u>	<u><u>1,308,610</u></u>

The notes form part of these financial statements

**PILLING VILLAGE HALL**

**BALANCE SHEET  
31 MARCH 2023**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>FIXED ASSETS</b>			
Tangible assets	9	1,318,929	1,342,421
<b>CURRENT ASSETS</b>			
Stocks	10	3,350	2,288
Debtors	11	12,666	195
Cash at bank and in hand		60,585	55,682
		<u>76,601</u>	<u>58,165</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(78,597)	(91,976)
		<u>(1,996)</u>	<u>(33,811)</u>
<b>NET CURRENT ASSETS</b>			
		<u>1,316,933</u>	<u>1,308,610</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>1,316,933</u>	<u>1,308,610</u>
<b>NET ASSETS</b>			
		<u>1,316,933</u>	<u>1,308,610</u>
<b>FUNDS</b>			
	15		
Unrestricted funds		816,934	798,151
Restricted funds		499,999	510,459
		<u>1,316,933</u>	<u>1,308,610</u>
<b>TOTAL FUNDS</b>			
		<u>1,316,933</u>	<u>1,308,610</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2023 and were signed on its behalf by:



Mr Paul McWhirter - Trustee

## PILLING VILLAGE HALL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- Not depreciated
Freehold building	- Straight line over 50 years
Building fixtures and fittings	- Straight line over 15 years
Plant and machinery	- Straight line over 6 years
Fixtures and Fittings	- Straight line between 10 and 30 years

##### **STOCKS**

Stocks and work in progress are stated at the lower of cost and estimated costs to complete and sell, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

Estimated selling price less costs to complete and sell is based on the estimated selling price of the goods less any estimated completion or selling costs likely to be incurred on the sale.

##### **TAXATION**

The charity is exempt from tax on its charitable activities.

##### **FUND ACCOUNTING**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**2. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	11,845	3,962
Gift aid	-	926
Grants	2,000	27,490
	<u>13,845</u>	<u>32,378</u>

Grants received, included in the above, are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Postcode Neighbourhood Lottery	-	7,190
Big Lottery - Awards for All	-	10,000
Prince's Countryside Fund	-	8,700
The Moon Trust	2,000	-
Other grants	-	1,600
	<u>2,000</u>	<u>27,490</u>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sundry income	33	195
Deposit account interest	159	1
	<u>192</u>	<u>196</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Activity</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Hall hire and events	Events and hall hire	17,733	15,623
Field hire	Events and hall hire	3,950	2,600
Other events	Events and hall hire	1,126	878
Bar income	Events bar	63,090	23,311
Café income	Cafe	19,245	8,416
Hall hire and events	Meet & Eat	1,650	-
		<u>106,794</u>	<u>50,828</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Events and hall hire	32,603	35,219	67,822
Events bar	35,378	625	36,003
Cafe	8,116	173	8,289
Meet & Eat	394	-	394
	<u>76,491</u>	<u>36,017</u>	<u>112,508</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Other £	Governance costs £	Totals £
Events and hall hire	520	-	34,143	556	35,219
Events bar	-	625	-	-	625
Cafe	20	153	-	-	173
	<u>540</u>	<u>778</u>	<u>34,143</u>	<u>556</u>	<u>36,017</u>

Support costs, included in the above, are as follows:

	Events and hall hire £	Events bar £	Cafe £	2023 Total activities £	2022 Total activities £
Telephone	234	-	-	234	162
Postage and stationery	213	-	-	213	57
Advertising	-	-	20	20	139
Sundries	73	-	-	73	154
Card charges	-	625	153	778	248
Depreciation of tangible fixed assets	34,143	-	-	34,143	15,654
Independent examination	556	-	-	556	474
Legal fees	-	-	-	-	235
Loss on sale of tangible fixed assets	-	-	-	-	110
	<u>35,219</u>	<u>625</u>	<u>173</u>	<u>36,017</u>	<u>17,233</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees have been paid any remuneration or received any other benefit from the charity.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	8,197	1,695
	<u>8,197</u>	<u>1,695</u>

The average monthly number of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Bar staff	2	2
Cafe staff	1	1
Cleaning staff	1	1
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**9. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2022	1,273,069	9,800	130,702	1,413,571
Additions	(3,869)	411	14,108	10,650
	<u>1,269,200</u>	<u>10,211</u>	<u>144,810</u>	<u>1,424,221</u>
At 31 March 2023	1,269,200	10,211	144,810	1,424,221
<b>DEPRECIATION</b>				
At 1 April 2022	6,694	9,717	54,739	71,150
Charge for year	20,303	151	13,688	34,142
	<u>26,997</u>	<u>9,868</u>	<u>68,427</u>	<u>105,292</u>
At 31 March 2023	26,997	9,868	68,427	105,292
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>1,242,203</u>	<u>343</u>	<u>76,383</u>	<u>1,318,929</u>
At 31 March 2022	<u>1,266,375</u>	<u>83</u>	<u>75,963</u>	<u>1,342,421</u>

**10. STOCKS**

	<b>2023</b>	<b>2022</b>
	£	£
Fun run medals	239	239
Bar stock	3,009	1,959
Café stock	102	90
	<u>3,350</u>	<u>2,288</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Trade debtors	180	22
VAT	12,275	-
Prepayments and accrued income	211	173
	<u>12,666</u>	<u>195</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Other loans (see note 13)	77,800	79,000
Trade creditors	14	-
Other creditors	-	12,414
Social security and other taxes	233	88
Accruals	550	474
	<u>78,597</u>	<u>91,976</u>

**13. LOANS**

An analysis of the maturity of loans is given below:

	<b>2023</b>	<b>2022</b>
	£	£
Amounts falling due within one year on demand:		
Pilling Parish Council loan	47,800	49,000
Other loans	30,000	30,000
	<u>77,800</u>	<u>79,000</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>	<b>2022 Total funds</b>
	£	£	£	£
Fixed assets	818,930	499,999	1,318,929	1,342,421
Current assets	76,601	-	76,601	58,165
Current liabilities	(78,597)	-	(78,597)	(91,976)
	<u>816,934</u>	<u>499,999</u>	<u>1,316,933</u>	<u>1,308,610</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS**

	<b>At 1/4/22</b>	<b>Net</b>	<b>Transfers</b>	<b>At</b>
	<b>£</b>	<b>movement</b>	<b>between</b>	<b>31/3/23</b>
		<b>in funds</b>	<b>funds</b>	<b>£</b>
		<b>£</b>	<b>£</b>	
<b>Unrestricted funds</b>				
General fund	796,651	9,650	9,133	815,434
Recreational Facilities	1,500	-	-	1,500
	<u>798,151</u>	<u>9,650</u>	<u>9,133</u>	<u>816,934</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	7,200	(151)	(7,049)	-
Field Amenity Improvement Fund	793	-	(793)	-
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	1,516	(225)	(1,291)	-
Cleaners' Wage Cost Fund	951	(951)	-	-
	<u>510,459</u>	<u>(1,327)</u>	<u>(9,133)</u>	<u>499,999</u>
<b>TOTAL FUNDS</b>	<u><u>1,308,610</u></u>	<u><u>8,323</u></u>	<u><u>-</u></u>	<u><u>1,316,933</u></u>

Net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	120,831	(111,181)	9,650
<b>Restricted funds</b>			
Pilling Community Hall Project	-	(151)	(151)
Exercise Activity Fund	-	(225)	(225)
Cleaners' Wage Cost Fund	-	(951)	(951)
	<u>-</u>	<u>(1,327)</u>	<u>(1,327)</u>
<b>TOTAL FUNDS</b>	<u><u>120,831</u></u>	<u><u>(112,508)</u></u>	<u><u>8,323</u></u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	772,554	17,869	6,228	796,651
Pilling Community Hall Project	-	1,360	(1,360)	-
Recreational Facilities	1,500	-	-	1,500
	<u>774,054</u>	<u>19,229</u>	<u>4,868</u>	<u>798,151</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	-	7,200	-	7,200
Field Amenity Improvement Fund	793	-	-	793
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	-	6,384	(4,868)	1,516
Cleaners' Wage Cost Fund	-	951	-	951
	<u>500,792</u>	<u>14,535</u>	<u>(4,868)</u>	<u>510,459</u>
<b>TOTAL FUNDS</b>	<u>1,274,846</u>	<u>33,764</u>	<u>-</u>	<u>1,308,610</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,152	(48,283)	17,869
Pilling Community Hall Project	1,360	-	1,360
	<u>67,512</u>	<u>(48,283)</u>	<u>19,229</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	7,200	-	7,200
Exercise Activity Fund	7,190	(806)	6,384
Cleaners' Wage Cost Fund	1,500	(549)	951
	<u>15,890</u>	<u>(1,355)</u>	<u>14,535</u>
<b>TOTAL FUNDS</b>	<u>83,402</u>	<u>(49,638)</u>	<u>33,764</u>

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	772,554	27,519	15,361	815,434
Pilling Community Hall Project	-	1,360	(1,360)	-
Recreational Facilities	1,500	-	-	1,500
	<u>774,054</u>	<u>28,879</u>	<u>14,001</u>	<u>816,934</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	-	7,049	(7,049)	-
Field Amenity Improvement Fund	793	-	(793)	-
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	-	6,159	(6,159)	-
	<u>500,792</u>	<u>13,208</u>	<u>(14,001)</u>	<u>499,999</u>
<b>TOTAL FUNDS</b>	<u>1,274,846</u>	<u>42,087</u>	<u>-</u>	<u>1,316,933</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,983	(159,464)	27,519
Pilling Community Hall Project	1,360	-	1,360
	<u>188,343</u>	<u>(159,464)</u>	<u>28,879</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	7,200	(151)	7,049
Exercise Activity Fund	7,190	(1,031)	6,159
Cleaners' Wage Cost Fund	1,500	(1,500)	-
	<u>15,890</u>	<u>(2,682)</u>	<u>13,208</u>
<b>TOTAL FUNDS</b>	<u>204,233</u>	<u>(162,146)</u>	<u>42,087</u>

**Restricted Income Funds**

Pilling Community Hall Project

The Pilling Community Hall Project is to build a new village hall which will be a flexible space delivering a range of activities and services. A grant of £7,200 from Prince's Countryside Fund in the year is to enhance the Village Hall for it's users with small capital purchases and groundwork improvements.

Big Lottery Fund Grant

The Big Lottery Fund have provided grants of £499,999 which have been recognised as income in the accounts to fund the construction of the Pilling Community Hall. This amount has been put into a restricted fund as it may be repayable to the Big Lottery Fund during the Asset Liability Period of 20 years from when the hall is brought into use, where grant conditions are not met.

The grant funding has been secured by a legal charge over the freehold property of the charity.

**PILLING VILLAGE HALL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. MOVEMENT IN FUNDS - continued**

Field Amenity Improvement Fund

The Field Amenity Improvement Fund is to improve the facilities on the playing fields.

Exercise Activity Fund

A grant received of £7,190 from The Postcode Lottery is for covering hire costs and exercise equipment for users of the Village Hall.

Cleaners' Wage Cost Fund

A grant received of £1,500 from Prince's Countryside Fund is being utilised by covering the wage costs of cleaning the Village Hall.

**Unrestricted Income Funds**

Designated Pilling Community Hall Fund

The designated Pilling Community Hall Fund represents funds that the trustees have put aside from general funds to aid the Pilling Community Hall Project.

Designated Recreational Facilities Fund

A donation from Daniel Thwaites has been set aside for expenditure on recreational facilities.

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**PILLING VILLAGE HALL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	11,845	3,962
Gift aid	-	926
Grants	2,000	27,490
	13,845	32,378
<b>Investment income</b>		
Sundry income	33	195
Deposit account interest	159	1
	192	196
<b>Charitable activities</b>		
Hall hire and events	19,383	15,623
Field hire	3,950	2,600
Bar income	63,090	23,311
Café income	19,245	8,416
Other events	1,126	878
	106,794	50,828
<b>Total Incoming resources</b>	<b>120,831</b>	<b>83,402</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	8,197	1,695
Rates and water	1,553	887
Insurance	1,652	1,333
Light and heat	6,813	5,136
Event overheads	4,199	5,601
Advertising	55	482
General running costs	1,058	-
Repair and maintenance	6,455	4,730
Bar opening stock	1,959	-
Bar stock	31,080	11,756
Bar closing stock	(3,009)	(1,959)
Café opening stock	90	-
Café stock	8,209	1,933
Café closing stock	(102)	(90)
Cleaning	1,784	417
Subscriptions	453	484
Computer costs	273	-
Coffee machine rent	655	-
Donations	5,117	-
	76,491	32,405

This page does not form part of the statutory financial statements

**PILLING VILLAGE HALL**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Support costs</b>		
<b>Management</b>		
Telephone	234	162
Postage and stationery	213	57
Advertising	20	139
Sundries	73	154
	<u>540</u>	<u>512</u>
<b>Finance</b>		
Card charges	778	248
<b>Other</b>		
Freehold property depreciation	20,303	1,919
Plant and machinery depreciation	152	1,633
Fixtures and fittings depreciation	13,688	12,102
	<u>34,143</u>	<u>15,654</u>
<b>Governance costs</b>		
Independent examination	556	474
Legal fees	-	235
Loss on sale of tangible fixed assets	-	110
	<u>556</u>	<u>819</u>
<b>Total resources expended</b>	<u>112,508</u>	<u>49,638</u>
<b>Net income</b>	<u>8,323</u>	<u>33,764</u>

This page does not form part of the statutory financial statements

**Pilling Village Hall**

England & Wales - Charity number 515897

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# Accounts

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**REGISTERED CHARITY NUMBER: 515897**

**Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
Pilling Village Hall**

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

**Pilling Village Hall**

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for the Year Ended 31 March 2022**

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## **Pilling Village Hall**

### **Trustees' Report for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The object of the Charity is:

"The provision and maintenance of a village hall for the use of the inhabitants of Pilling and the neighbourhood thereof ("the area of benefit") without distinction of political, religious or other opinions, including the use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants"

The trustees manage a new village hall and 17.4 acre field as community assets which are accessible to the public. There are car parking areas, football pitches, a changing room unit, play area for children, 1,200 metres of hard standing pathway servicing a trim trail with six fitness stations, a picnic area with tables and seating and open areas suitable for dog walking and other activities. This is in pursuance of the Charity Commission's guidance on public benefit.

**Pilling Village Hall**  
**Trustees' Report**  
**for the Year Ended 31 March 2022**

**Achievement and performance**

Pilling Village Hall was opened on June 5th 2021. Not the grand opening we had hoped for as Covid prevented that, but since the beginning of June we have gone from strength to strength. When representatives of the BIG Lottery came to visit, they were "satisfied" with the development of the building and the progress we were making.

We began with a name change, from Pilling Memorial Hall to Pilling Village Hall, a new beginning for our community.

Since opening, we continue to attract new volunteers to work both in the hall and in the grounds which are maintained to a high standard. As a result, the hall and fields have been booked extensively for a wide variety of sports and social activities.

Over the year we have established Friday Night Social with activities including darts, dominoes, bingo and live music. We have many regular customers. Because of the demand for the use of the hall for functions, we have been able to employ bar staff on a casual basis. We have also engaged a cleaner for five hours a week.

The café is open regularly 3 times per week with volunteers undertaking training in order to comply with hygiene regulations. We now have 14 staff with hygiene certificates. Customer numbers have steadily increased and it is now a popular meeting place for locals and others from further afield. When we were inspected, we were given a five-star rating for the café and bar by Wyre Borough Council. We also have started a "Meet and Eat" luncheon club once a month which is proving very popular.

We provide a wide variety of sports facilities. Football continues to be well supported with 12 teams using our facilities for their home matches. Many people make use of the trim trail for daily exercise. Regular fitness classes now take place over three nights and one daytime class, gentle exercise for the elderly, is proving very popular. Recently a line dancing class has been a new addition to our weekly activities. Badminton is played regularly on Sunday evening, with families attending. The outdoor table tennis table is now installed and used regularly. Recently a bike rack has been installed and is well used by visiting cycling groups and locals.

We have formed a separate Social Subcommittee that has attracted lots of younger volunteers. They plan a wide variety of social activities to help with fundraising for the hall. These include discos, fun days, live music nights, kids, café and Christmas craft fair which appeals to a wide variety of people.

We also fundraise for good causes, including a very successful Race Night for Ukraine. The hall is often booked by other charities to raise funds.

Most days, the hall is used for fitness, private functions and performances. Theatre performances have made a comeback with Pilling Drama Group returning to the stage and visiting performers such as Pilling Jubilee Silver Band, Garstang Musical Productions and the Houghton Weavers have graced the stage.

We have continued to attract funding from sources including The Princes Countryside Fund, Peoples Postcode Neighbourhood Fund, The Arts Council and Moon Trust. These funds have been used to further develop our facilities, including stage lighting, car park lighting and CCTV.

Over the recent Platinum Jubilee weekend, the Village Hall has been the centre of events, from Afternoon tea for the over 60's to a Tea Dance and quiz, family fun day and very successful "Last Night of The Proms". The weekend concluded with an Ecumenical church service to celebrate both Platinum Jubilee and also the first birthday of the Village Hall, where the hall was officially opened by Garry Payne.

Our first year of operation has been most successful with a vibrant social committee enthusiastically exploring exciting and innovative new ideas for events. Their efforts have been appreciated by residents who have responded, volunteered and supported each activity. Our aim to provide something for all, regardless of age or disability, has increased our client base and provided a financial boost to hall funds.

As our plans for the future are being shaped, which include development of the car park to increase capacity, and additional improvements to our hall and site, we will continue to look for funding for other projects to maintain and develop our facilities.

**Pilling Village Hall**  
**Trustees' Report**  
**for the Year Ended 31 March 2022**

Paul McWhirter

Chairman

The funding for the new hall has been provided by:

- Garfield Weston Foundation
- Harold & Alice Bridges Charity
- The Rank Foundation
- Lancashire Environmental Fund
- Walney Extension Community Fund
- BIG Lottery Fund
- Pilling Parish Council
- Sport England
- Donations and fundraising events

## **Pilling Village Hall**

### **Trustees' Report for the Year Ended 31 March 2022**

#### **Financial review**

The commentary below highlights the key financial transactions during the financial year. The financial management and position of the charity has been dominated by the project to build a new hall for the village. The comments differentiate the building project from ongoing core financial transactions.

#### **Income and Endowments**

**1. Donations and legacies £4,888:**

- General: £2,602, Gift aid £926
- New Hall: Buy-a-Brick scheme £1,360.

**2. Grants £27,490:**

- New Hall: RV, E & H Moon £1,600, BIG Lottery - Awards for All £10,000, Prince's Countryside Fund £7,200.
- Exercise funding: Postcode Lottery £7,190.
- Cleaners wage cost funding: Prince's Countryside Fund £1,500.

**3. Hall hire, field hire and other events £19,101:**

- General: Hall hire £15,623, events £878, Football pitch hire £2,600.

**4. Bar and café income £31,727:**

- General: Bar income £23,311, café income £8,416.

**5. Investment income: £196:**

- General: Renewable Heat Incentive payment £195.
- New Hall: Interest Cumberland Building Society amounted to £1.

**Total incoming resources £83,402.**

#### **Expenditure**

**1. Charitable activities: £33,165.**

- General: £31,811
- Exercise activity funding: £805.
- Cleaners wage cost funding: £549

**2. Depreciation: £15,654.**

**3. Governance costs: £819.**

**Total resources expended £49,638.**

**Total incoming resources exceeded resources expended by £33,764.**

#### **Balance Sheet**

At the start of the 2021/2022 financial year, the total reserves of the charity amounted to £1,274,846.

With incoming resources exceeding expended resources by £33,764 the carried forward reserves amount to £1,308,610 made up of:

**1. Fixed Assets: £1,342,421:**

- Freehold property £1,266,375 after deducting cumulative depreciation of £6,694. Additions in the year totalled £6,401 through the capitalisation of fees paid and accruing in respect of the project to build a New Hall.

## Pilling Village Hall

### Trustees' Report for the Year Ended 31 March 2022

- Fixtures and fittings £15,777 additions and £1,400 disposals in year.
- Plant and machinery £83 after deducting cumulative depreciation of £9,717.

#### 2. Current assets: £58,165:

- Stocks £2,288 of fun run medals £239, bar stock £1,959 and café stock £90.
- Debtors: Insurance £173 and cleaning equipment £22.
- Cumberland Building Society £397.
- NatWest Cheque Book Account £54,687.
- Petty cash £211.
- Café till float £100.
- Bar till float £287.

Less

#### 3. Creditors: £91,976:

- Construction costs retention £12,414.
- Accounts examination fee £474.
- Social security £88.
- Private loan £30,000.
- Pilling Parish Council loan £49,000.

The reserves are managed to fulfil the object of the Charity.

The trustees consider this to be a healthy financial position.

### Structure, governance and management

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Organisational structure

The Charity was established by a scheme dated 9 August 1984 and is governed by a Trust Deed of that date registered with the Charity Commission.

The custodian trustees of Pilling Village Hall are Pilling Parish Council with Pilling Memorial Hall Management Committee being the managing trustees. This is in order to facilitate the holding of the title to the land used by Pilling Village Hall. Pilling Village Hall Management Committee is not deemed to be a legal person for the purposes of holding land and accordingly the legal title is vested in the Parish Council which is deemed to be a legal person.

Pilling Village Hall Management Committee consists of (as a maximum) twenty members represented by elected members and representative members as defined in governing Trust Deed.

Elected members can be appointed to fill casual vacancies but ordinarily will be appointed at the Annual General Meeting of the Charity.

The trustees are constantly seeking to appoint new members and to increase local participation and invite residents to assist the Charity to plan and manage developments on the land.

#### Reference and administrative details

##### Registered Charity number

515897

**Pilling Village Hall**

**Trustees' Report  
for the Year Ended 31 March 2022**

**Principal address**

Taylor's Lane  
Pilling  
Preston  
Lancashire  
PR3 6AB

**Trustees**

Mrs Katrina Mary Bell  
Mr Benjamin Paul Bradshaw  
Mr Paul McWhirter  
Mr Edward Moorat  
Mrs Beryl Christine Richardson  
Mr John Savage  
Mr Graham Curwen  
Mr Michael O'Loughlin  
Mr Michael Arkwright (appointed 5/10/2021)  
Mrs Charlotte Whiteside (appointed 5/10/2021)  
Mrs Anna Whittle (appointed 5/10/2021) (resigned 2/1/2022)

**Independent Examiner**

Alan Meikle Bsc (Hons) FCA  
Institute of Chartered Accountants in England and Wales  
RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

The elected officials who served during the period are as stated below:

Mrs Eileen Bee - President  
Mrs Jacqueline Gaunt - Vice President  
Mr Paul McWhirter - Chairman  
Mr Edward Moorat - General Secretary  
Mrs Katrina Mary Bell - Minute Secretary  
Mr Michael O'Loughlin - Treasurer

**Pilling Village Hall**

**Trustees' Report  
for the Year Ended 31 March 2022**

**Trustee's responsibilities in relation to the financial statements**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 24 June 2022 and signed on its behalf by:



Mr Paul McWhirter - Trustee



**Independent Examiner's Report to the Trustees of  
Pilling Village Hall**

**Independent examiner's report to the trustees of Pilling Village Hall**

I report to the charity trustees on my examination of the accounts of Pilling Village Hall (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

*A Meikle*

Alan Meikle Bsc (Hons) FCA  
Institute of Chartered Accountants in England and Wales  
RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

24 June 2022

**Pilling Village Hall**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	16,488	15,890	32,378	111,048
<b>Charitable activities</b>					
Events and hall hire	4	19,101	-	19,101	-
Events bar		23,311	-	23,311	-
Cafe		8,416	-	8,416	-
Investment income	3	196	-	196	149
<b>Total</b>		<u>67,512</u>	<u>15,890</u>	<u>83,402</u>	<u>111,197</u>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Charitable	5	-	-	-	16,230
Events and hall hire		35,039	1,355	36,394	-
Events bar		11,014	-	11,014	-
Cafe		2,230	-	2,230	-
<b>Total</b>		<u>48,283</u>	<u>1,355</u>	<u>49,638</u>	<u>16,230</u>
<b>NET INCOME</b>		<u>19,229</u>	<u>14,535</u>	<u>33,764</u>	<u>94,967</u>
<b>Transfers between funds</b>	15	4,868	(4,868)	-	-
<b>Net movement in funds</b>		24,097	9,667	33,764	94,967
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		774,054	500,792	1,274,846	1,179,879
<b>Total funds carried forward</b>		<u><u>798,151</u></u>	<u><u>510,459</u></u>	<u><u>1,308,610</u></u>	<u><u>1,274,846</u></u>

The notes form part of these financial statements

**Pilling Village Hall**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	1,342,421	1,337,158
<b>Current assets</b>			
Stocks	10	2,288	239
Debtors	11	195	25,120
Cash at bank and in hand		55,682	26,821
		<u>58,165</u>	<u>52,180</u>
<b>Creditors</b>			
Amounts falling due within one year	12	(91,976)	(114,492)
		<u>(33,811)</u>	<u>(62,312)</u>
<b>Net current assets</b>			
		<u>(33,811)</u>	<u>(62,312)</u>
<b>Total assets less current liabilities</b>		<u>1,308,610</u>	<u>1,274,846</u>
<b>NET ASSETS</b>		<u>1,308,610</u>	<u>1,274,846</u>
<b>Funds</b>	15		
Unrestricted funds		798,151	774,054
Restricted funds		510,459	500,792
<b>Total funds</b>		<u>1,308,610</u>	<u>1,274,846</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2022 and were signed on its behalf by:



Mr Paul McWhirter - Trustee

The notes form part of these financial statements

## Pilling Village Hall

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- Not depreciated
Building fixtures and fittings	- Straight line over 15 years
Plant and machinery	- Straight line over 6 years
Fixtures and Fittings	- Straight line between 10 and 30 years

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**2. Donations and legacies**

	2022	2021
	£	£
Donations	3,961	4,541
Gift aid	926	1,442
Grants	27,490	102,500
Hall hire and events	1	2,565
	<u>32,378</u>	<u>111,048</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
New Village Hall	-	101,000
Postcode Neighbourhood Lottery	7,190	-
Big Lottery - Awards for All	10,000	-
Prince's Countryside Fund	8,700	-
Other grants	1,600	1,500
	<u>27,490</u>	<u>102,500</u>

**3. Investment income**

	2022	2021
	£	£
Wayleave	195	16
Deposit account interest	1	133
	<u>196</u>	<u>149</u>

**4. Income from charitable activities**

		2022	2021
	Activity	£	£
Hall hire and events	Events and hall hire	15,623	-
Field hire	Events and hall hire	2,600	-
Other events	Events and hall hire	878	-
Bar income	Events bar	23,311	-
Café income	Cafe	8,416	-
		<u>50,828</u>	<u>-</u>

Pilling Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

5. Charitable activities costs

	Direct Costs £	Support costs (see note 6) £	Totals £
Events and hall hire	19,619	16,775	36,394
Events bar	10,839	175	11,014
Cafe	1,947	283	2,230
	<u>32,405</u>	<u>17,233</u>	<u>49,638</u>

6. Support costs

	Management £	Finance £	Other £	Governance costs £	Totals £
Events and hall hire	273	29	15,654	819	16,775
Events bar	-	175	-	-	175
Cafe	239	44	-	-	283
	<u>512</u>	<u>248</u>	<u>15,654</u>	<u>819</u>	<u>17,233</u>

Support costs, included in the above, are as follows:

	2022			2021	
	Events and hall hire £	Events bar £	Cafe £	Total activities £	Total activities £
Telephone	162	-	-	162	-
Postage and stationery	57	-	-	57	-
Advertising	-	-	139	139	-
Sundries	54	-	100	154	-
Card charges	29	175	44	248	-
Depreciation of tangible fixed assets	15,654	-	-	15,654	13,784
Independent examination	474	-	-	474	450
Legal fees	235	-	-	235	-
Loss on sale of tangible fixed assets	110	-	-	110	-
	<u>16,775</u>	<u>175</u>	<u>283</u>	<u>17,233</u>	<u>14,234</u>

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. Trustees' remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefit from the charity.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**8. Staff costs**

	2022	2021
	£	£
Wages and salaries	1,695	-
	<u>1,695</u>	<u>-</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Bar staff	2	-
Cafe staff	1	-
Cleaning staff	1	-
	<u>4</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

**9. Tangible fixed assets**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 April 2021	1,266,668	9,800	116,325	1,392,793
Additions	6,401	-	15,777	22,178
Disposals	-	-	(1,400)	(1,400)
	<u>1,273,069</u>	<u>9,800</u>	<u>130,702</u>	<u>1,413,571</u>
<b>At 31 March 2022</b>				
<b>Depreciation</b>				
At 1 April 2021	4,775	8,083	42,777	55,635
Charge for year	1,919	1,634	12,102	15,655
Eliminated on disposal	-	-	(140)	(140)
	<u>6,694</u>	<u>9,717</u>	<u>54,739</u>	<u>71,150</u>
<b>At 31 March 2022</b>				
<b>Net book value</b>				
At 31 March 2022	<u>1,266,375</u>	<u>83</u>	<u>75,963</u>	<u>1,342,421</u>
At 31 March 2021	<u>1,261,893</u>	<u>1,717</u>	<u>73,548</u>	<u>1,337,158</u>

Pilling Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

<b>10. Stocks</b>		
	2022	2021
	£	£
Fun run medals	239	239
Bar stock	1,959	-
Café stock	90	-
	<u>2,288</u>	<u>239</u>
<b>11. Debtors: amounts falling due within one year</b>		
	2022	2021
	£	£
Trade debtors	22	25,000
Prepayments and accrued income	173	120
	<u>195</u>	<u>25,120</u>
<b>12. Creditors: amounts falling due within one year</b>		
	2022	2021
	£	£
Other loans (see note 13)	79,000	79,000
Trade creditors	-	22,836
Other creditors	12,414	12,207
Social security and other taxes	88	-
Accruals	474	449
	<u>91,976</u>	<u>114,492</u>
<b>13. Loans</b>		
An analysis of the maturity of loans is given below:		
	2022	2021
	£	£
Amounts falling due within one year on demand:		
Pilling Parish Council loan	49,000	49,000
Other loans	30,000	30,000
	<u>79,000</u>	<u>79,000</u>

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	842,422	499,999	1,342,421	1,337,158
Current assets	47,705	10,460	58,165	52,180
Current liabilities	(91,976)	-	(91,976)	(114,492)
	<u>798,151</u>	<u>510,459</u>	<u>1,308,610</u>	<u>1,274,846</u>

**15. Movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	772,554	17,869	6,228	796,651
Pilling Community Hall Project	-	1,360	(1,360)	-
Recreational Facilities	1,500	-	-	1,500
	<u>774,054</u>	<u>19,229</u>	<u>4,868</u>	<u>798,151</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	-	7,200	-	7,200
Field Amenity Improvement Fund	793	-	-	793
Big Lottery Fund Grant	499,999	-	-	499,999
Exercise Activity Fund	-	6,384	(4,868)	1,516
Cleaners' Wage Cost Fund	-	951	-	951
	<u>500,792</u>	<u>14,535</u>	<u>(4,868)</u>	<u>510,459</u>
<b>TOTAL FUNDS</b>	<u>1,274,846</u>	<u>33,764</u>	<u>-</u>	<u>1,308,610</u>

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. Movement in funds - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,152	(48,283)	17,869
Pilling Community Hall Project	1,360	-	1,360
	<u>67,512</u>	<u>(48,283)</u>	<u>19,229</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	7,200	-	7,200
Exercise Activity Fund	7,190	(806)	6,384
Cleaners' Wage Cost Fund	1,500	(549)	951
	<u>15,890</u>	<u>(1,355)</u>	<u>14,535</u>
<b>TOTAL FUNDS</b>	<u><u>83,402</u></u>	<u><u>(49,638)</u></u>	<u><u>33,764</u></u>

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	441,499	(9,943)	340,998	772,554
Pilling Community Hall Project	178,163	3,410	(181,573)	-
Recreational Facilities	-	1,500	-	1,500
	<u>619,662</u>	<u>(5,033)</u>	<u>159,425</u>	<u>774,054</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	59,425	75,892	(135,317)	-
Field Amenity Improvement Fund	793	-	-	793
Big Lottery Fund Grant	499,999	-	-	499,999
Sports Changing Facilities	-	24,108	(24,108)	-
	<u>560,217</u>	<u>100,000</u>	<u>(159,425)</u>	<u>500,792</u>
<b>TOTAL FUNDS</b>	<u><u>1,179,879</u></u>	<u><u>94,967</u></u>	<u><u>-</u></u>	<u><u>1,274,846</u></u>

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. Movement in funds - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,108	(16,051)	(9,943)
Pilling Community Hall Project	3,589	(179)	3,410
Recreational Facilities	1,500	-	1,500
	<u>11,197</u>	<u>(16,230)</u>	<u>(5,033)</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	75,892	-	75,892
Sports Changing Facilities	24,108	-	24,108
	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b>TOTAL FUNDS</b>	<u><u>111,197</u></u>	<u><u>(16,230)</u></u>	<u><u>94,967</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	441,499	7,926	347,226	796,651
Pilling Community Hall Project	178,163	4,770	(182,933)	-
Recreational Facilities	-	1,500	-	1,500
	<u>619,662</u>	<u>14,196</u>	<u>164,293</u>	<u>798,151</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	59,425	83,092	(135,317)	7,200
Field Amenity Improvement Fund	793	-	-	793
Big Lottery Fund Grant	499,999	-	-	499,999
Sports Changing Facilities	-	24,108	(24,108)	-
Exercise Activity Fund	-	6,384	(4,868)	1,516
Cleaners' Wage Cost Fund	-	951	-	951
	<u>560,217</u>	<u>114,535</u>	<u>(164,293)</u>	<u>510,459</u>
<b>TOTAL FUNDS</b>	<u><u>1,179,879</u></u>	<u><u>128,731</u></u>	<u><u>-</u></u>	<u><u>1,308,610</u></u>

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. Movement in funds - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,260	(64,334)	7,926
Pilling Community Hall Project	4,949	(179)	4,770
Recreational Facilities	1,500	-	1,500
	<u>78,709</u>	<u>(64,513)</u>	<u>14,196</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	83,092	-	83,092
Sports Changing Facilities	24,108	-	24,108
Exercise Activity Fund	7,190	(806)	6,384
Cleaners' Wage Cost Fund	1,500	(549)	951
	<u>115,890</u>	<u>(1,355)</u>	<u>114,535</u>
<b>TOTAL FUNDS</b>	<u><u>194,599</u></u>	<u><u>(65,868)</u></u>	<u><u>128,731</u></u>

**Restricted Income Funds**

Pilling Community Hall Project

The Pilling Community Hall Project is to build a new village hall which will be a flexible space delivering a range of activities and services. A grant of £7,200 from Prince's Countryside Fund in the year is to enhance the Village Hall for its users with small capital purchases and groundwork improvements.

Big Lottery Fund Grant

The Big Lottery Fund have provided grants of £499,999 which have been recognised as income in the accounts to fund the construction of the Pilling Community Hall. This amount has been put into a restricted fund as it may be repayable to the Big Lottery Fund during the Asset Liability Period of 20 years from when the hall is brought into use, where grant conditions are not met.

The grant funding has been secured by a legal charge over the freehold property of the charity.

Field Amenity Improvement Fund

The Field Amenity Improvement Fund is to improve the facilities on the playing fields.

Sports Changing Facilities

A grant received of £24,108 from Sport England was utilised for the purchase of a sports changing room unit.

Exercise Activity Fund

A grant received of £7,190 from The Postcode Lottery is for covering hire costs and exercise equipment for users of the Village Hall.

Cleaners' Wage Cost Fund

A grant received of £1,500 from Prince's Countryside Fund is being utilised by covering the wage costs of cleaning the Village Hall.

**Pilling Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. Movement in funds - continued**

**Unrestricted Income Funds**

Designated Pilling Community Hall Fund

The designated Pilling Community Hall Fund represents funds that the trustees have put aside from general funds to aid the Pilling Community Hall Project.

Designated Recreational Facilities Fund

A donation from Daniel Thwaites has been set aside for expenditure on recreational facilities.

General Fund

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

**16. Related party disclosures**

There were no related party transactions for the year ended 31 March 2022.

**Pilling Village Hall**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	3,961	4,541
Gift aid	926	1,442
Grants	27,490	102,500
Hall hire and events	1	2,565
	32,378	111,048
<b>Investment income</b>		
Wayleave	195	16
Deposit account interest	1	133
	196	149
<b>Charitable activities</b>		
Hall hire and events	15,623	-
Field hire	2,600	-
Bar income	23,311	-
Café income	8,416	-
Other events	878	-
	50,828	-
<b>Total incoming resources</b>	83,402	111,197
<b>Expenditure</b>		
<b>Charitable activities</b>		
Wages	1,695	-
Rates and water	887	-
Insurance	1,333	933
Light and heat	5,136	-
Event overheads	5,601	-
Advertising	482	-
Sundries	-	19
General running costs	-	582
Repair and maintenance	4,730	462
Bar stock	11,756	-
Bar closing stock	(1,959)	-
Café stock	1,933	-
Café closing stock	(90)	-
Carried forward	31,504	1,996

This page does not form part of the statutory financial statements

**Pilling Village Hall**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022	2021
	£	£
<b>Charitable activities</b>		
Brought forward	31,504	1,996
Cleaning	417	-
Subscriptions	484	-
	32,405	1,996
<b>Support costs</b>		
<b>Management</b>		
Telephone	162	-
Postage and stationery	57	-
Advertising	139	-
Sundries	154	-
	512	-
<b>Finance</b>		
Card charges	248	-
<b>Other</b>		
Freehold property depreciation	1,919	1,919
Plant and machinery depreciation	1,633	1,633
Fixtures and fittings depreciation	12,102	10,232
	15,654	13,784
<b>Governance costs</b>		
Independent examination	474	450
Legal fees	235	-
Loss on sale of tangible fixed assets	110	-
	819	450
<b>Total resources expended</b>	49,638	16,230
<b>Net income</b>	33,764	94,967

This page does not form part of the statutory financial statements

**Pilling Village Hall**

England & Wales - Charity number 515897

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# Accounts

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**Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Pilling Memorial Hall**

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

**Pilling Memorial Hall**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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## **Pilling Memorial Hall**

### **Trustees' Report for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The object of the Charity is:

"The provision and maintenance of a village hall for the use of the inhabitants of Pilling and the neighbourhood thereof ("the area of benefit") without distinction of political, religious or other opinions, including the use for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants"

The trustees manage a 17.4 acre field as a community asset which is accessible to the public. There are three football pitches, a play area for children, 1,200 metres of hard standing pathway servicing a trim trail with six fitness stations, a picnic area with tables and seating and open areas suitable for dog walking and other activities. This is in pursuance of the Charity Commission's guidance on public benefit.

## **Pilling Memorial Hall**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **Achievement and performance**

2020 was imagined to be the year when the most ambitious element of our long planned 20 20 project would reach fruition with the building of our new village hall. From buying our 17 acre field in 2014 we had created four football pitches, sports changing facilities, a children's recreation area, picnic area and car parking and laid a 1,200metre all-weather trim trail and when the turf cutting ceremony marking the start of building took place on January 8th we began to see the climax of our 2020 project becoming reality. The plans to provide Pilling, this isolated rural community, with modern, state of the art, social, leisure and recreational facilities were becoming a reality.

As Spring arrived the contractors were well advanced and we looked forward to a grand opening ceremony. We had raised the necessary funding and our local population were benefitting from the extensive facilities we had already provided, able to spend time enjoying our 8 acres of country park as many of the 3,500 trees and wild flowers we had planted were growing well.

Covid and lockdowns abruptly slowed building progress but despite these restrictions, by December 2020 the new hall was virtually complete. Our 1,200m trim trail was providing a lifeline for exercise for our residents and we received many very appreciable comments from users who spent many hours and days enjoying the walks around our site, remarking on the variety of birds and wild life that have been attracted to our extensive wild life areas. One resident wrote to the local council commenting on how our facilities had been very helpful, daily, throughout the year as she was safely able to use our site to assist her after her long hospitalisation having suffered a stroke and brain tumour operations. She was safely able to make good progress with her recovery.

Covid regulations currently prevent us from using our new village hall and we are not yet able to provide the café facilities for visitors along with the exciting plans to use our new hall to enrich the lives of residents and help alleviate loneliness and isolation. Nevertheless, we are greatly encouraged by the popularity of our site which has increased our volunteer force and attracted younger community members to our committee. We look forward to early summer 2021 when perhaps Covid regulations will then be lifted sufficiently to enable us to have a Grand Opening of our new village hall. Pilling residents and visitors will then benefit from our long awaited modern facilities which we hope will significantly enrich the lives of all. There are a few snags yet to be overcome but expect to accept handover from our contractors in July 2021 and be fully open for business.

Paul McWhirter

Chairman

The funding for the new hall has been provided by:

- Garfield Weston Foundation
- Harold & Alice Bridges Charity
- The Rank Foundation
- Lancashire Environmental Fund
- Walney Extension Community Fund
- BIG Lottery Fund
- Pilling Parish Council
- Sport England

## **Pilling Memorial Hall**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **Financial review**

The commentary below highlights the key financial transactions during the financial year. The financial management and position of the charity has been dominated by the project to build a new hall for the village. The comments differentiate the building project from ongoing core financial transactions.

#### **Income and Endowments**

**1. Donations and legacies £5,983:**

- General: £3,235, Gift aid £1,442
- New Hall: Buy-a-Brick scheme £1,120, Donations £186.

**2. Grants £102,500:**

- New Hall: RV, E & H Moon £1,500, H & A Bridges £1,000, Sport England £75,892.
- Sports Changing Facilities: Sport England £24,108.

**3. Field hire and events £2,565:**

- General: Events £745, Football pitch hire £1,820.

**4. Investment income: £149:**

- General: Wayleave £16.
- New Hall: Interest Cumberland Building Society amounted to £133.

**Total incoming resources £111,197.**

#### **Expenditure**

**1. Charitable activities: £1,996.**

- General: £1,817.
- New Hall: £179.

**2. Depreciation: £13,784.**

**3. Governance costs: £450.**

**Total resources expended £16,230.**

**Total incoming resources exceeded resources expended by £94,967.**

#### **Balance Sheet**

At the start of the 2020/2021 financial year, the total reserves of the charity amounted to £1,179,879.

With incoming resources exceeding expended resources by £94,967 the carried forward reserves amount to £1,274,846 made up of:

**1. Fixed Assets: £1,337,158:**

- Freehold property £1,261,893 after deducting cumulative depreciation of £4,775. Additions in the year totalled £543,976 through the capitalisation of fees and construction costs paid and accruing in respect of the project to build a New Hall.
- Fixtures and fittings £14,414 additions in year.

**2. Current assets: £52,180:**

- Stocks £239 of fun run medals.
- Debtors: Insurance £120, Grants: BIG Lottery £25,000.
- Cumberland Building Society £396.
- NatWest Cheque Book Account £26,425.

Less

## **Pilling Memorial Hall**

### **Trustees' Report for the Year Ended 31 March 2021**

#### **3. Creditors: £114,492:**

- Professional support payments £9,015.
- Construction costs £13,820.
- Construction costs retention £12,207.
- Accounts examination fee £450.
- Private loan £30,000.
- Pilling Parish Council loan £49,000.

The reserves are managed to fulfil the object of the Charity.

The trustees consider this to be a healthy financial position.

#### **Structure, governance and management**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

The Charity was established by a scheme dated 9 August 1984 and is governed by a Trust Deed of that date registered with the Charity Commission.

The custodian trustees of Pilling Memorial Hall are Pilling Parish Council with Pilling Memorial Hall Management Committee being the managing trustees. This is in order to facilitate the holding of the title to the land used by Pilling Memorial Hall. Pilling Memorial Hall Management Committee is not deemed to be a legal person for the purposes of holding land and accordingly the legal title is vested in the Parish Council which is deemed to be a legal person. Pilling Memorial Hall Management Committee consists of (as a maximum) twenty members represented by elected members and representative members as defined in governing Trust Deed.

Elected members can be appointed to fill casual vacancies but ordinarily will be appointed at the Annual General Meeting of the Charity.

The trustees are constantly seeking to appoint new members and to increase local participation and invite residents to assist the Charity to plan and manage developments on the land.

#### **Reference and administrative details**

##### **Registered Charity number**

515897

##### **Principal address**

1 Springfield Barn  
Wheel Lane  
Pilling  
Preston  
PR3 6HL

##### **Trustees**

Mrs Katrina Mary Bell  
Mr Benjamin Paul Bradshaw  
Mr Paul McWhirter  
Mr Edward Moorat  
Mrs Beryl Christine Richardson  
Mr John Savage  
Mr Graham Curwen  
Mr Steve Phillipotts

**Pilling Memorial Hall**

**Trustees' Report  
for the Year Ended 31 March 2021**

**Reference and administrative details**

**Independent Examiner**

Alan Meikle Bsc (Hons) FCA  
Institute of Chartered Accountants in England and Wales  
RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

The elected officials who served during the period are as stated below:

Mrs Eileen Bee - President  
Mr Paul McWhirter - Chairman  
Mr Edward Moorat - General Secretary  
Mrs Katrina Mary Bell - Minute Secretary  
Mr Michael O'Loughlin - Treasurer

**Trustee's responsibilities in relation to the financial statements**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity trustees to prepare financial statements for each which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- 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;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 23 June 2021 and signed on its behalf by:

Mr Paul McWhirter - Trustee



**Independent Examiner's Report to the Trustees of  
Pilling Memorial Hall**

**Independent examiner's report to the trustees of Pilling Memorial Hall**

I report to the charity trustees on my examination of the accounts of Pilling Memorial Hall (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you 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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

*A Meikle*

Alan Meikle Bsc (Hons) FCA  
Institute of Chartered Accountants in England and Wales  
RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

23 June 2021

**Pilling Memorial Hall**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income and endowments from</b>					
Donations and legacies		11,048	100,000	111,048	584,601
Investment income	2	149	-	149	1,705
<b>Total</b>		<u>11,197</u>	<u>100,000</u>	<u>111,197</u>	<u>586,306</u>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Charitable		16,230	-	16,230	14,807
<b>NET INCOME/(EXPENDITURE)</b>		<u>(5,033)</u>	<u>100,000</u>	<u>94,967</u>	<u>571,499</u>
<b>Transfers between funds</b>	10	159,425	(159,425)	-	-
<b>Net movement in funds</b>		<u>154,392</u>	<u>(59,425)</u>	<u>94,967</u>	<u>571,499</u>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		619,662	560,217	1,179,879	608,380
<b>Total funds carried forward</b>		<u><u>774,054</u></u>	<u><u>500,792</u></u>	<u><u>1,274,846</u></u>	<u><u>1,179,879</u></u>

The notes form part of these financial statements

Pilling Memorial Hall

Balance Sheet  
31 March 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	1,337,158	792,552
<b>Current assets</b>			
Stocks	5	239	239
Debtors	6	25,120	352,871
Cash at bank		26,821	189,166
		<u>52,180</u>	<u>542,276</u>
<b>Creditors</b>			
Amounts falling due within one year	7	(114,492)	(154,949)
		<u>(62,312)</u>	<u>387,327</u>
<b>Net current assets</b>			
		<u>1,274,846</u>	<u>1,179,879</u>
<b>Total assets less current liabilities</b>			
		<u>1,274,846</u>	<u>1,179,879</u>
<b>NET ASSETS</b>			
		<u>1,274,846</u>	<u>1,179,879</u>
<b>Funds</b>	10		
Unrestricted funds		774,054	619,662
Restricted funds		500,792	560,217
		<u>1,274,846</u>	<u>1,179,879</u>
<b>Total funds</b>			
		<u>1,274,846</u>	<u>1,179,879</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2021 and were signed on its behalf by:

Mr Paul McWhirter - Trustee



## Pilling Memorial Hall

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land	- Not depreciated
Building fixtures and fittings	- Straight line over 15 years
Plant and machinery	- Straight line over 6 years
Fixtures and Fittings	- Straight line between 10 and 30 years

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pilling Memorial Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

2. Investment income

	2021	2020
	£	£
Wayleave	16	16
Deposit account interest	133	1,689
	<u>149</u>	<u>1,705</u>

3. Trustees' remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefit from the charity.

Trustees' expenses

Expenses paid to trustees in the year amounted to £0 (2020 £305). These expenses were in respect of 0 trustees (2020 3 trustee) reimbursed for expenses.

4. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 April 2020	722,692	9,800	101,911	834,403
Additions	543,976	-	14,414	558,390
At 31 March 2021	<u>1,266,668</u>	<u>9,800</u>	<u>116,325</u>	<u>1,392,793</u>
<b>Depreciation</b>				
At 1 April 2020	2,856	6,450	32,545	41,851
Charge for year	1,919	1,633	10,232	13,784
At 31 March 2021	<u>4,775</u>	<u>8,083</u>	<u>42,777</u>	<u>55,635</u>
<b>Net book value</b>				
At 31 March 2021	<u>1,261,893</u>	<u>1,717</u>	<u>73,548</u>	<u>1,337,158</u>
At 31 March 2020	<u>719,836</u>	<u>3,350</u>	<u>69,366</u>	<u>792,552</u>

5. Stocks

	2021	2020
	£	£
Fun run medals	<u>239</u>	<u>239</u>

**Pilling Memorial Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

<b>6. Debtors: amounts falling due within one year</b>		2021	2020
		£	£
Trade debtors		25,000	352,776
Prepayments and accrued income		120	95
		<u>25,120</u>	<u>352,871</u>

<b>7. Creditors: amounts falling due within one year</b>		2021	2020
		£	£
Other loans (see note 8)		79,000	-
Trade creditors		22,836	145,222
Other creditors		12,207	9,276
Accruals		449	451
		<u>114,492</u>	<u>154,949</u>

**8. Loans**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Pilling Parish Council loan	49,000	-
Other loans	30,000	-
	<u>79,000</u>	<u>-</u>

**9. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	862,159	474,999	1,337,158	792,552
Current assets	26,387	25,793	52,180	542,276
Current liabilities	(114,492)	-	(114,492)	(154,949)
	<u>774,054</u>	<u>500,792</u>	<u>1,274,846</u>	<u>1,179,879</u>

Pilling Memorial Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. Movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	441,499	(9,943)	340,998	772,554
Pilling Community Hall Project	178,163	3,410	(181,573)	-
Recreational Facilities	-	1,500	-	1,500
	<u>619,662</u>	<u>(5,033)</u>	<u>159,425</u>	<u>774,054</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	59,425	75,892	(135,317)	-
Field Amenity Improvement Fund	793	-	-	793
Big Lottery Fund Grant	499,999	-	-	499,999
Sports Changing Facilities	-	24,108	(24,108)	-
	<u>560,217</u>	<u>100,000</u>	<u>(159,425)</u>	<u>500,792</u>
<b>TOTAL FUNDS</b>	<u>1,179,879</u>	<u>94,967</u>	<u>-</u>	<u>1,274,846</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	6,108	(16,051)	(9,943)
Pilling Community Hall Project	3,589	(179)	3,410
Recreational Facilities	1,500	-	1,500
	<u>11,197</u>	<u>(16,230)</u>	<u>(5,033)</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	75,892	-	75,892
Sports Changing Facilities	24,108	-	24,108
	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b>TOTAL FUNDS</b>	<u>111,197</u>	<u>(16,230)</u>	<u>94,967</u>

Pilling Memorial Hall

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. Movement in funds - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	445,378	(9,778)	5,899	441,499
Pilling Community Hall Project	143,855	18,067	16,241	178,163
	<u>589,233</u>	<u>8,289</u>	<u>22,140</u>	<u>619,662</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	19,084	119,425	(79,084)	59,425
Field Amenity Improvement Fund	63	1,150	(420)	793
Big Lottery Fund Grant	-	442,635	57,364	499,999
	<u>19,147</u>	<u>563,210</u>	<u>(22,140)</u>	<u>560,217</u>
<b>TOTAL FUNDS</b>	<u>608,380</u>	<u>571,499</u>	<u>-</u>	<u>1,179,879</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,906	(14,684)	(9,778)
Pilling Community Hall Project	18,190	(123)	18,067
	<u>23,096</u>	<u>(14,807)</u>	<u>8,289</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	119,425	-	119,425
Field Amenity Improvement Fund	1,150	-	1,150
Big Lottery Fund Grant	442,635	-	442,635
	<u>563,210</u>	<u>-</u>	<u>563,210</u>
<b>TOTAL FUNDS</b>	<u>586,306</u>	<u>(14,807)</u>	<u>571,499</u>

**Pilling Memorial Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. Movement in funds - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	445,378	(19,721)	346,897	772,554
Pilling Community Hall Project	143,855	21,477	(165,332)	-
Recreational Facilities	-	1,500	-	1,500
	<u>589,233</u>	<u>3,256</u>	<u>181,565</u>	<u>774,054</u>
<b>Restricted funds</b>				
Pilling Community Hall Project	19,084	195,317	(214,401)	-
Field Amenity Improvement Fund	63	1,150	(420)	793
Big Lottery Fund Grant	-	442,635	57,364	499,999
Sports Changing Facilities	-	24,108	(24,108)	-
	<u>19,147</u>	<u>663,210</u>	<u>(181,565)</u>	<u>500,792</u>
<b>TOTAL FUNDS</b>	<u><u>608,380</u></u>	<u><u>666,466</u></u>	<u><u>-</u></u>	<u><u>1,274,846</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,014	(30,735)	(19,721)
Pilling Community Hall Project	21,779	(302)	21,477
Recreational Facilities	1,500	-	1,500
	<u>34,293</u>	<u>(31,037)</u>	<u>3,256</u>
<b>Restricted funds</b>			
Pilling Community Hall Project	195,317	-	195,317
Field Amenity Improvement Fund	1,150	-	1,150
Big Lottery Fund Grant	442,635	-	442,635
Sports Changing Facilities	24,108	-	24,108
	<u>663,210</u>	<u>-</u>	<u>663,210</u>
<b>TOTAL FUNDS</b>	<u><u>697,503</u></u>	<u><u>(31,037)</u></u>	<u><u>666,466</u></u>

**Restricted Income Funds**

Pilling Community Hall Project

The Pilling Community Hall Project is to build a new village hall which will be a flexible space delivering a range of activities and services.

Big Lottery Fund Grant

The Big Lottery Fund have provided grants of £499,999 which have been recognised as income in the accounts to fund the construction of the Pilling Community Hall. This amount has been put into a restricted fund as it may be repayable to the Big Lottery Fund during the Asset Liability Period of 20 years from when the hall is brought into use, where grant conditions are not met.

**Pilling Memorial Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. Movement in funds - continued**

The grant funding has been secured by a legal charge over the freehold property of the charity.

**Field Amenity Improvement Fund**

The Field Amenity Improvement Fund is to improve the facilities on the playing fields.

**Sports Changing Facilities**

A grant received of £24,108 from Sport England was utilised for the purchase of a sports changing room unit.

**Unrestricted Income Funds**

**Designated Pilling Community Hall Fund**

The designated Pilling Community Hall Fund represents funds that the trustees have put aside from general funds to aid the Pilling Community Hall Project.

**Designated Recreational Facilities Fund**

A donation from Daniel Thwaites has been set aside for expenditure on recreational facilities.

**General Fund**

The general unrestricted fund represents free funds of the charity which can be applied at the discretion of the trustees.

**11. Related party disclosures**

There were no related party transactions for the year ended 31 March 2021.

Pilling Memorial Hall

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	4,541	12,753
Gift aid	1,442	-
Grants	102,500	567,210
Field hire and events	2,565	4,638
	<u>111,048</u>	<u>584,601</u>
<b>Investment income</b>		
Wayleave	16	16
Deposit account interest	133	1,689
	<u>149</u>	<u>1,705</u>
<b>Total incoming resources</b>	111,197	586,306
<b>Expenditure</b>		
<b>Charitable activities</b>		
Insurance	933	755
Event overheads	-	1,068
Sundries	19	37
General running costs	582	716
Repair and maintenance	462	644
	<u>1,996</u>	<u>3,220</u>
<b>Support costs</b>		
<b>Other</b>		
Freehold property depreciation	1,919	714
Plant and machinery depreciation	1,633	1,633
Fixtures and fittings depreciation	10,232	8,790
	<u>13,784</u>	<u>11,137</u>
<b>Governance costs</b>		
Independent examination	450	450
<b>Total resources expended</b>	<u>16,230</u>	<u>14,807</u>
<b>Net income</b>	<u>94,967</u>	<u>571,499</u>

This page does not form part of the statutory financial statements