

AUGHTON VILLAGE HALL

England & Wales - Charity number 521012

Details

Status Registered

Legal form Trust

Registered 1971-09-15

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

Contact

Address 41 Swanpool Lane
Aughton
Ormskirk
Lancashire
L39 5AY

Phone 01695423289

Email igrant41@aol.com

Website aughtonvillagehall.co.uk

Activities

Objects: VILLAGE HALL

Activities: The Charity is run for the benefit of individuals & clubs in and around Aughton area. The Village Hall is available for hire by any individual (over the age of 18) or organisation, within the statement of standard hire agreement and scale of charges. Those charges are intended to meet all expenditure and to cover the repairs, renewals and maintenance of the hall.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PARISH OF AUGHTON NR ORMISKIRK, LANCASHIRE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£47,970	£42,853	-	-
2024-09-30	£46,945	£81,686	-	-
2023-09-30	£46,784	£52,980	-	-
2022-09-30	£52,769	£53,277	-	-
2021-09-30	£40,055	£32,601	-	-

Trustees

Name	Role	Appointed
Ian Douglas Grant	Chair	2022-04-06
Barbara Mullins		2017-02-28
Derrick Brian Fewings		2022-03-09
EUNICE WOOF MBE		
Emma Jones		2024-04-22
GEOFFREY MAX ROBERTS MBE		2012-07-08
JOHN RAY TOMLINSON		2018-03-01
Margaret Boulton		2016-09-28
Martin Jude Gallagher		2019-06-19
Paula Skalycz		2023-04-24
Sheila Kierans		2023-04-24
Sriya Ranjanees Kulupana		2024-04-22
William John Pendleton		2021-05-27

AUGHTON VILLAGE HALL

England & Wales - Charity number 521012

Accounts

Registered Charity No. 521012

AUGHTON VILLAGE HALL

ANNUAL REPORT AND ACCOUNTS

FOR THE

YEAR ENDING 30 SEPTEMBER 2025

Produced by:
Mr D Fewings

AUGHTON VILLAGE HALL

REPORT AND ACCOUNTS FOR THE YEAR ENDING 30 SEPTEMBER 2025

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AUGHTON VILLAGE HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

Mr I Grant	Chairman
Mrs E Woofe MBE	Hon. Secretary
Mr D Fewings	Hon. Treasurer
Dr S Kulupana	
Mrs S Keirans	

Representatives

Mr G Roberts MBE	Aughton, Ormskirk & Maghull PROBUS Vice chairman
Mrs M Boulton	Aughton Women's Institute
Mrs B Mullins	Aughton Ladies Bowling Club
Mr J Tomlinson	Aughton & Ormskirk u3a
Mr J Pendleton	Aughton Parish Council
Mr M Gallagher	Aughton Male Voice Choir
Mrs P Skalycz	Aughton Slimming World
Mrs E Jones	Splatter Dance

Bankers

HSBC Bank plc	8 Canada Square, London, E14 5HQ
Santander Bank plc	2 Triton Square, Regents Place, London, NW1 3AN
United Trust Bank Ltd	1 Ropemaker Street, London, EC2Y 9AW

Principle Address

Aughton Village Hall, Winifred Lane, Aughton, Ormskirk, Lancs, L39 5DH

Accountants and Independent Examiners

West Lancs Chartered Accountants
22 Derby Street West, Ormskirk, Lancs, L39 3NH

Solicitors

Brighthouse Wolff, 28 Derby Street, Ormskirk, Lancs, L39 2BY

TRUSTEES' REPORT

The trustees submit their report and financial statements for the year to 30th September 2025.

Structure, Governance and Management

The Village Hall was established by trust deed in 1971 and is registered with the Charity Commission No. 521012.

The Management Committee comprises appointed representatives of the main hirers of the Hall and up to six others appointed at the Annual General Meeting. The officers of the Management Committee are the Chairman, Vice Chairman, Honorary Secretary, and Honorary Treasurer. The Management Committee meets quarterly. The Annual General Meeting typically takes place in March.

Objectives and future strategy

The Charity runs a Village Hall for the benefit of individuals and organizations in and around the Aughton area. Hire is subject to a standard hiring agreement and a published set of fees. The income from those fees is intended to cover day-to-day expenditure and to facilitate the establishing of reserves to cover exceptional expenditure such as building maintenance.

Review of activities and results

The receipts from room hire were £45,026 (2023-2024 £44,642), of which £6,555 was from casual hire (2023-2024 £4,611).

Over and above 'business as usual' expenditure, the management committee continued to identify and progress refurbishment tasks which are designed to make the hall more attractive to existing and potential hirers.

We are pleased to report that a meaningful refurbishment programme has been addressed, while meeting that financial objective of having a bank balance in excess of £80,000. Refurbishment included a new carpet for the foyer and replacement of the Acorn room's fire door. The bank account balance at the end of the 2024-2025 financial year was £88,462.

General Outlook

Currently, annual receipts from hirers are sufficient to sustain the existing bank account balance and support a modest programme of refurbishment work. However, receipts from hirers increased by less than 1% over the previous year. A breakdown of that figure is illuminating. Receipts from regular hirers fell by 4%. Receipts from casual hirers, who account for 15% of total receipts, rose by 42%. However, receipts from casual hirers are unpredictable. As existing contracts for gas and electricity expire, we face the prospect of higher bills. We need an assured source of additional receipts to cover increased expenditure; i.e. receipts from regular rather than casual hirers. To this end, consideration should be given to increasing the hourly rate for some regular hirers, while ensuring the hall offers competitive rates and established relationships are not threatened.

2025-2026

As per the General Outlook, we can continue to invest in a modest programme of refurbishment work. Clearly, we must accept that unexpected demand for non-discretionary expenditure on repair, may cause us to suspend discretionary refurbishment work.

Given the age of the building, we are inevitably going to face maintenance issues relating to items such as the roof and to the heating system. For the foreseeable future, we are unlikely to see any more than a nominal annual increase in our bank account balance. At the current level, we feel that balance leaves us well-placed to address work as and when the need arises.

Concerns for the future

As per **General Outlook**, we have to cope with the impact of inflation and, specifically, the cost of gas and electricity when existing contracts expire. Our ability to re-act will be constrained by market forces such as local competition for provision of rooms for hire and the ability/inclination of hirers to pay increased room hire fees.

Reserves policy

The Trustees aim to maintain unrestricted funds at a level which equates to at least six months of expenditure. The readily available element of reserves is held in an HSBC deposit account. The element of reserves for which immediate access is not required is held as deposit bonds where the money is locked in for say 1-2 years and a commensurate interest is paid on maturity. Currently, the hall has deposit bonds purchased from United Trust Bank valued at £43,458.

Independent examiners

West Lancs Chartered Accountants have been appointed.

Sign-off

I thank my fellow trustees and service providers who work to ensure the hall runs smoothly and efficiently. Signed on behalf of the trustees:

05/02/2026

Mr. I Grant, Chairman



INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the above charity for the year end September 2025

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

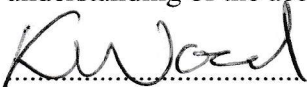
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me a reasonable cause to believe that in any material respect the
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



K Wood FCA

22 Derby Street West, Ormskirk, Lancashire, L39 3NH

SUMMARY OF CASH MOVEMENTS

Account	Opening balance 01/10/24	Receipts	Payments	Inter a/c Transfers	Closing balance 30/09/25
HSBC current a/c	11,610	44,245	41,962	-2,000	11,893
HSBC deposit a/c	27,364	489		-7,000	20,853
Santander current a/c	2,869	1,280	891	0	3,258
United Trust Bank (bonds)	41,502	1,956		0	43,458
UTB 'Easy Access' a/c	0			9,000	9,000
TOTAL	83,345	47,970	42,853	0	88,462

<u>ASSETS</u>	2024-2025		2023-2024	
	£	£	£	£
CASH AT BANK				
HSBC current a/c	11,893		11,610	
HSBC deposit a/c	20,853		27,364	
Santander current a/c	3,258		2,869	
United Trust Bank bonds				
Deposit bonds	43,458		41,502	
Easy Access a/c	9,000		-	
		<u>88,462</u>		<u>83,345</u>
 ASSETS RETAINED FOR THE CHARITY'S OWN USE				
Building	84,628		84,628	
Equipment	29,858		29,598	
Fixtures & Fittings	51,308		49,448	
		<u>165,794</u>		<u>163,674</u>
 TOTAL ASSETS		<u>254,256</u>		<u>247,019</u>
 LIABILITIES				
		£		£
 TOTAL LIABILITIES		0		0
 <u>NET ASSETS</u>		<u>254,256</u>		<u>247,019</u>

These accounts are signed off, on behalf of the Management Committee,

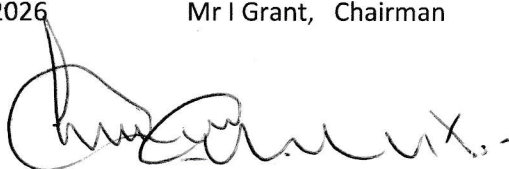
05 / 02 / 2026

Mr D Fewings, Treasurer



05 / 02 / 2026

Mr I Grant, Chairman



NOTES TO THE ACCOUNTS

1 Accounting Policies**a. Basis for preparation and assessment of going concern**

These accounts have been prepared on a 'Receipts and Payments' basis. This simple form of accounting, is allowed under section 133 of the Charities Act (2011), for charities with a gross income less than £250,000.

The accounts are subject to external scrutiny in the form of an independent examination by the charity's accountants, West Lancs Chartered Accountants. Independent examination is a lesser level of scrutiny than an audit. The focus is whether any material matters of concern have come to the examiner's attention.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b. Funds structure

The charity's main source of funds are those from the hiring out of the Village Hall.

A second source of funds is the interest earned on the balance of a deposit account and on a number of fixed duration deposit bonds.

The income from these two sources is unrestricted and allows the Trustees to maintain and manage the Village Hall for the use and benefit of the public.

c. Income recognition

All income is recognised on receipt (as opposed to when entitlement is established).

d. Expenditure recognition

Expenditure is recognised when the payment is made (as opposed to when the commitment is made).

2 Tangible Fixed Assets

Cost	Building	Equipment	Fixtures & Fittings	Total
At 1st Oct 2024	84,628	29,598	49,448	163,674
Additions	0	260	1,860	2,120
At 30th Sept 2025	<u>84,628</u>	<u>29,858</u>	<u>51,308</u>	<u>165,794</u>

3 Acquisitions and Disposals**a. Assets acquired**

	£
Double fire doors	750
Foyer carpet	1,110
Mobile speakers	160
Stage steps	100
	<u>2,120</u>

b. Assets disposed of

None

4 Analysis of charitable funds

Analysis of fund movements:

	Balance at 01/10/2024	Receipts	Payments	Balance at 30/09/2025
Unrestricted funds	83,345	47,970	42,853	88,462
Restricted funds	nil	nil	nil	nil
Total	<u>83,345</u>	<u>47,970</u>	<u>42,853</u>	<u>88,462</u>

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England & Wales - Charity number 521012

Accounts

Registered Charity No. 521012

AUGHTON VILLAGE HALL

ANNUAL REPORT AND ACCOUNTS

FOR THE

YEAR ENDING 30 SEPTEMBER 2024

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Mr D Fewings

AUGHTON VILLAGE HALL

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Mrs B Mullins	Aughton Ladies Bowling Club
Mr J Tomlinson	Aughton & Ormskirk u3a
Mrs S Kierans	Aughton & Ormskirk u3a
Mr J Pendleton	Aughton Parish Council
Mr M Gallagher	Aughton Male Voice Choir
Mrs P Skalyecz	Aughton Slimming World
Mrs E Jones	Splatter Dance

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Objectives and future strategy

The Charity runs a Village Hall for the benefit of individuals and organizations in and around the Aughton area. Hire is subject to a standard hiring agreement and a published set of fees. The income from those fees is intended to cover day-to-day expenditure and to facilitate the establishing of reserves to cover exceptional expenditure such as building maintenance.

Review of activities and results

The receipts from room hire were £44,642 (2022-2023 £42,750), of which £4,611 was from casual hire (2022-2023 £5,232).

Having outsourced the bar to Oakleaf Bar Ltd in the previous financial year, our income from the bar was limited to an annual royalty payment which is based on the gross surplus arising from the operation of the bar.

A number of exceptional items of expenditure had to be funded from reserves. Specifically:

- (1) The floors in the Oakleaf and Acorn halls were replaced. That work identified that the batons supporting the sprung floor in the Oakleaf hall had deteriorated to such an extent that the tongue and groove floor was not adequately supported and there was a real risk of injury to a hall user.
- (2) Routine inspection of the gas appliances identified a leak in the external, underground pipe linking the annex to the main hall. Resolution involved adopting an overground route.
- (3) As part of the programme of refurbishments, the internal doors in the reception area were replaced.
- (4) With steadily increasing costs of servicing, the decision was made to replace a kitchen boiler.

As a result of the above exceptional items of expenditure, our bank balance has fallen over the financial year from £118,086 to £83,346.

Over the last two years, steps have been taken to reduce annual outgoings. Specifically: (a) the servicing of washrooms has been contracted out to a new supplier, (b) we have changed insurer and (c) the inspection of accounts has been assigned to a new firm of accountants. In total, expenditure on service providers has been reduced by over £2,000.

General Outlook

Page 3

If exceptional items of expenditure are excluded from the accounts, annual 'business as usual' receipts and payments are closely aligned. However, there is little scope for absorbing exceptional items of expenditure by any means other than a drawdown from reserves.

2024-2025

As above, breaking even in the 2024-2025 financial year requires that discretionary spend on exceptional items is constrained. Clearly, we must accept that unexpected demands on our finances will arise and there will occasionally be a requirement to dip into reserves.

2026 onward

Given the age of the building, we are inevitably going to face maintenance issues relating to items such as the roof and to the heating system. Our bank balance fell significantly over the 2023-2024 financial year. However, our bank balance still leaves us well-placed to address envisaged work as and when the need arises.

Concerns for the future

We are concerned about the impact of inflation and, specifically, the cost of gas and electricity. Our ability to re-act will be constrained by market forces such as local competition for provision of rooms for hire and the ability/inclination of hirers to pay more.

Reserves policy

The Trustees aim to maintain unrestricted funds at a level which equates to at least six months of expenditure. The readily available element of reserves is held in an HSBC deposit account. The element of reserves for which immediate access is not required is held as deposit bonds where the money is locked in for say 1-2 years and a commensurate interest is paid on maturity. Currently, the hall has deposit bonds purchased from United Trust Bank with a value just in excess of £40,000.

Change in Accounting Policy

The 2024 accounts have been prepared on a receipts and payments basis and comparatives restated. This may be adopted where a non-company charity has a gross income of £250,000 or less during the year. It consists of an account summarising all money received and paid out by the charity in the year in question, and a statement giving details of its assets and liabilities at the end of the year.

Independent examiners

West Lincs Chartered Accountants have been appointed.

Sign-off

We thank our fellow trustees and staff members who work to ensure the hall runs smoothly and efficiently.

21 / 01 / 2025

Mr. I Grant, Chairman



INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the accounts of the above charity for the year end September 2024

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

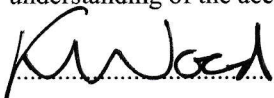
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- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with the accounting records

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



K Wood FCA

21/1/25

22 Derby Street West, Ormskirk, Lancashire, L39 3NH

RECEIPTS AND PAYMENTS ACCOUNT

TOTAL RECEIPTS				TOTAL PAYMENTS					
	2023-2024		2022-2023			2023-2024		2022-2023	
	TOTAL FUNDS					TOTAL FUNDS			
	ALL UNRESTRICTED FUNDS					ALL UNRESTRICTED FUNDS			
	£	£	£	£		£	£	£	£
Room hire					Fees				
Regular	40,031		37,518		Bookings	3,654		3,850	
Casual	4,611		5,232		Admn. Support (meetings)	161		330	
		44,642		42,750	Caretaker	4,356		4,320	
Bank interest		2,303		1,419	Cleaner	3,510		3,480	
					Cleaners (extra)	2,415		4,785	
							14,096		16,765
Bar					Utilities				
Stock sale	0		1,500		Gas (Opus)	5,793		5,468	
Royalty	0		1,115		Electricity (British Gas)	3,184		3,679	
		0		2,615	Water (Water Plus)	1,203		1,526	
					Telecomms (Daisy)	785		617	
							10,965		11,290
					Rates (including bins)	1,118		1,291	
					Insurance (Hiscox & Zurich)	2,684		2,418	
							3,802		3,709
					Repairs & Maintenance				
					Grounds	1,100		500	
					Electrical	2,856		3,474	
					CCTV	606		257	
					Plumbing & drains	3,274		0	
					Heating & boiler	10,548		1,343	
					Alarm (ADT)	840		754	
					Roof	0		35	
					Doors	137		0	
					Decorating	2,917		0	
					Various others	500		1,165	
							22,778		7,528
					Other costs				
					Equipment	60		1,748	
					Window cleaning	330		330	
					Washroom servicing	929		1,992	
					Janitor supplies	577		667	
					Website & internet	0		290	
					Stationery, postage etc	47		146	
					Bank charges	80		81	
					PPL/PRS music licence	525		443	
					Community Futures	0		50	
					Sundry expenses	224		105	
					Information Commission	35		35	
					Independent Examiners	1,260		1,170	
							4,067		7,057
					Assets Purchased				
					CCTV	0		928	
					Alarm (ADT)	0		5,636	
					Doors	2,945		0	
					Flooring	22,962		0	
					Microwave	71		0	
							25,978		6,564
TOTAL		46,945		46,784	TOTAL		81,686		52,913

STATEMENT OF ASSETS AND LIABILITIES

<u>ASSETS</u>	2023-2024		2022-2023	
	£	£	£	£
CASH AT BANK				
HSBC current a/c	11,610		14,556	
HSBC deposit a/c	27,364		50,877	
Santander current a/c	2,869		2,405	
United Trust bonds	41,502		50,248	
		83,345		118,086
ASSETS RETAINED FOR THE CHARITY'S OWN USE				
Building	84,628		84,628	
Equipment	29,598		29,527	
Fixtures & Fittings	49,448		23,541	
		163,674		137,696
TOTAL ASSETS		247,019		255,782
<u>LIABILITIES</u>				
		£		£
TOTAL LIABILITIES		0		0
NET ASSETS		247,019		255,782

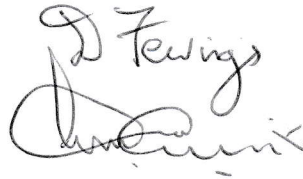
These accounts are signed off, on behalf of the Management Committee.

21 / 01 / 2025

Mr. D Fewings, Treasurer

21 / 01 / 2025

Mr. I Grant, Chairman



NOTES TO THE ACCOUNTS

1 Accounting Policies

a. Basis for preparation and assessment of going concern

These accounts have been prepared on a 'Receipts and Payments' basis. This simple form of accounting, is allowed under section 133 of the Charities Act (2011), for charities with a gross income less than £250,000.

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The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b. Funds structure

The charity's main source of funds are those from the hiring out of the Village Hall.

A second source of funds is the interest earned on the balance of a deposit account and on a number of fixed duration deposit bonds.

The income from these two sources is unrestricted and allows the Trustees to maintain and manage the Village Hall for the use and benefit of the public.

c. Income recognition

All income is recognised on receipt (as opposed to when entitlement is established).

d. Expenditure recognition

Expenditure is recognised when the payment is made (as opposed to when the commitment is made).

2 Tangible Fixed Assets

Cost	Building	Equipment	Fixtures & Fittings	Total
At 1st Oct 2023	84,628	29,527	23,541	137,696
Additions	0	71	25,907	25,978
At 30th Sept 2024	84,628	29,598	49,448	163,674

3 Acquisitions and Disposals

a. Assets acquired

Sprung parquet floor for the Oakleaf hall.	£14,622
Parquet floor for the Acorn hall.	£8,340
Doors for all rooms accessed from the reception area.	£2,945
Microwave	£71
	<u>£25,978</u>

b. Assets disposed of

None.

4 Analysis of charitable funds

Analysis of fund movements:

	Balance at 01/10/2023	Receipts	Payments	Balance at 30/09/2024
Unrestricted funds	118,086	46,945	81,686	83,345
Restricted funds	0	0	0	0
Total	<u>118,086</u>	<u>46,945</u>	<u>81,685</u>	<u>83,345</u>

AUGHTON VILLAGE HALL

England & Wales - Charity number 521012

Accounts

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**JVSA ACCOUNTANTS
DRAFT ACCOUNTS**

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

Mr. I Grant - Chairman
Mr. G Roberts MBE - Vice Chairman
Mr D Fewings - Honorary Treasurer
Mrs E Woof MBE - Honorary Secretary

Co-Opted Members

Dr S Kulupana

Representatives

Mr. I Grant - (Aughton Womens Institute)
Mr G Roberts (Aughton and Maghull PROBUS, Aughton Womens Institute)
Mrs M Boulton - (Aughton Womens Institute)
Mrs B Mullins (Aughton Ladies Bowling Club)
Mr J Tomlinson (Aughton & Ormskirk U3A)
Mr J Pendleton (Aughton Parish Council)
Mr M Gallagher (Aughton Male Voice Choir)
Mr M Glover
Mrs S Kierans (Aughton & Ormskirk U3A) (appointed 24th April 2023)
Mrs P Skalycz (appointed 24th April 2023)

Joint Bankers

Santander UK plc. 2 Triton Square, Regents Place, London NW1 3AN.
HSBC Bank plc, 8 Canada Square, London, E14 5HQ
United Trust Bank Limited, 1 Ropemaker Street, London EC2Y 9AW.

Principal Address

Aughton Village Hall, Winifred Lane, Aughton, Lancashire, L39 5DH

Accountant and Independent Examiner

JVSA Accountants, Suite 205 - 209 Malthouse Business Park,
48 Southport Road, Ormskirk, Lancs. L39 1QR

Solicitors

Brighthouse Wolff, 28 Derby Street, Ormskirk, Lancashire, L39 2BY

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

The trustees submit their report and financial statements for the year to 30 September 2023

Structure, Governance and Management

The Village Hall was established by trust deed in 1971 and is registered with the Charity Commission No. 521012.

The Management Committee comprises appointed representatives of the main hirers of the Hall and up to six others appointed at the Annual General Meeting. The officers of the Management Committee are the Chairman, Vice Chairman, Honorary Secretary, and Honorary Treasurer. The Management Committee meets quarterly. The Annual General Meeting typically takes place in March.

Objectives and future strategy

The Charity runs a Village Hall for the benefit of individuals and organizations in and around the Aughton area. Hire is subject to a standard hiring agreement and a published set of fees. The income from those fees is intended to cover day-to-day expenditure and to facilitate the establishing of reserves to cover exceptional expenditure such as building maintenance.

Review of activities and results

In response to rises in the cost of the various utilities, it was necessary to raise hire charges by around 20% from 1st May. The receipts from room hire were £41,481 (2022 £42,325).

Having outsourced the bar to The Oakleaf Bar Ltd in the previous financial year, our income from the bar was constrained to a payment for the bar stock transferred to the Oakleaf Bar Ltd and an annual royalty payment which is based on the gross surplus arising from the operation of the bar. The Hall received £1,500 for the transferred stock and a £1,115 royalty payment (after deduction of £750 which was retained by The Oakleaf Bar Ltd, as a fund from which the cost of refurbishment of the bar would be drawn).

Overall, the AVH incurred a deficit of £3228, resulting in a bank account balance at financial year end of £118,878 (2021-2022, £124,781). Aside from the impact of the increase in utility costs, there were three exceptional factors that largely account for the reported deficit.

- (1) Refurbishment, to enhance the appeal of the hall to current and prospective hirers.
- (2) A programme of work arising from a review of the electrical systems, including enhancement of the alarm system.
- (3) Engagement of agency staff for cleaning. On return of our regular cleaner, the use of agency staff was reduced to a level which we consider to be sustainable going forward.

For some years, the Hall has contracted out washroom facilities to PHS. On review, it was established that some elements of the service assigned to PHS could be undertaken inhouse. The contract with PHS was terminated. The contract for a reduced element of washroom services has been placed with a local firm, Concept Hygiene.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

General Outlook

The room hire charges implemented on 1st May aligns with the charges of other local halls, so there is limited scope to increase charges further.

2023-24

Our heating engineers have identified that the boiler servicing the kitchen, bar and reception hall needs to be replaced. Areas of the floors in the two halls have become uneven and present a trip hazard. Rather than match and make do, the trustees have decided to take the longterm view and replace the floors. These two items, coupled with business as usual expenditure, will inevitably lead to a deficit over this financial year.

2025 onward

Given the age of the building, we are inevitably going to face maintenance issues relating to items such as the roof and to the heating system. Our level of reserves leaves us well-placed to address envisaged work as and when the need arises.

Concerns for the future

As given above in General Outlook, we are concerned about the impact of inflation and, specifically, the cost of gas and electricity. Our ability to re-act will be constrained by market forces such as local competition for provision of rooms for hire and the ability/inclination of hirers to pay more.

Reserves policy

The Trustees aim to maintain unrestricted funds at a level which equates to at least six months of expenditure. The readily available element of reserves is held in an HSBC deposit account. The element of reserves for which immediate access is not required is held as deposit bonds where the money is locked in for say 1-2 years and a commensurate interest is paid on maturity. Bonds to the value of £50,000 have been purchased from United Trust Bank.

Independent examiners

JVSA accountants offer themselves for re-appointment.

Sign-off

We thank our fellow trustees and staff members who work to ensure the hall runs smoothly and efficiently. These accounts are signed off, on behalf of the Management Committee, by:

07/03/2024

Mr I Grant - Chairman



07/03/2024

Mr. D Fewings, Treasurer



INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

Independent examiner's report to the trustees of Aughton Village Hall Management

I report to the charity trustees on my examination on the accounts of the Trust for the year ended 30 September 2023, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:-
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



.....

Christopher Sales
Chartered Accountant
JVSA Accountants
Suite 205 - 209 Malthouse Business Park,
48 Southport Road,
Ormskirk
Lancashire
L39 1QR

11 / 03 / 2024

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2023

FOR THE YEAR ENDED 30 SEPTEMBER 2023	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2023</i>	<i>Total Funds 2022</i>
		£	£	£	£
Income	<i>1d</i>				
Investment Income					
Bank Interest Receivable		2,097	-	2,097	155
Incoming Resources					
Bar and event income		2,665	-	2,665	6,948
From charitable activities:					
Charges for hall hire		41,481	-	41,481	42,325
Grants			-	-	3,342
Total income		<u>46,243</u>	<u>-</u>	<u>46,243</u>	<u>52,769</u>
Expenditure					
Cost of goods sold and other costs	5	-	-	-	7,487
Charitable Activities	5	46,161	-	46,161	43,982
Other costs	5	2,051	-	2,051	637
Accountancy and Independent Examiner's Fees	5	1,260	-	1,260	1,170
Total expenditure		<u>49,471</u>	<u>-</u>	<u>49,471</u>	<u>53,277</u>
Net movement in funds		(3,228)		(3,228)	(507)
<i>Reconciliation of Funds</i>					
Total funds brought forward		160,126	-	160,126	160,633
Total funds carried forward	12	<u>156,898</u>	<u>-</u>	<u>156,898</u>	<u>160,126</u>

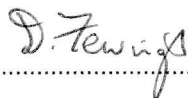
AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

BALANCE SHEET - 30 SEPTEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
FOR THE YEAR ENDED 30 SEPTEMBER 2023		£	£	£	£
Fixed assets					
Tangible assets	8	<u>36,908</u>	<u>-</u>	<u>36,908</u>	<u>35,369</u>
Current assets					
Stock	1		-	-	
Debtors	9	4,322	-	4,322	3,568
Cash at bank and in hand		<u>118,878</u>	<u>-</u>	<u>118,878</u>	<u>124,781</u>
		123,200	-	123,200	128,349
Liabilities					
Creditors: amounts falling due within one year	10	3,209	-	3,209	3,592
Net current assets		<u>119,991</u>	<u>-</u>	<u>119,991</u>	<u>124,757</u>
Net assets		<u>£ 156,898</u>	<u>£ -</u>	<u>£ 156,898</u>	<u>£ 160,126</u>
The funds of the charity:					
Unrestricted income fund		156,898	-	156,898	160,126
Restricted income fund		-	-	-	-
Total charity funds		<u>156,898</u>	<u>-</u>	<u>156,898</u>	<u>160,126</u>

The notes on pages 8 to 12 form part of these accounts.

Approved by the trustees on 07/03/2023 and signed on their behalf by



Trustee

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	<i>Note</i>	<i>Total Funds 2023 £</i>	<i>Prior Year 2022 £</i>
FOR THE YEAR ENDED 30 SEPTEMBER 2023			
Net cash generated by operating activities	11	<u>(1,437)</u>	<u>7,311</u>
Interest		2,097	155
Purchase of fixed assets		(6,564)	(919)
Net cash provided by investing activities		<u>(4,466)</u>	<u>(764)</u>
Change of cash and cash equivalents in the year		(5,904)	6,548
Cash and cash equivalents brought forward		124,781	118,233
Cash and cash equivalents carried forward		<u><u>118,877</u></u>	<u><u>124,781</u></u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023****1 Accounting policies****a Basis of preparation and assessment of going concern**

These financial statements have been prepared in accordance with 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 (FRS102) (effective January 2015).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Furthermore, the trustees consider there are no significant areas of uncertainty that will affect the carrying value of assets held by the Trust.

b Funds structure

The charity's main sources of funds are those from the hiring out of the village hall and bar sales. This income is unrestricted and allows the Trustees to maintain and manage the Village Hall for the use and benefit of the public.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor.

c Income recognition

All income is recognised once the charity has entitlement to the income.

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income comprises bank interest on funds held on deposit which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

A £NIL (2022: £3,342) Covid19 Grant received from West Lancs Borough Council has been included in unrestricted funds.

d Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1 Accounting policies (continued)

e Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

f Stock

Stock is valued at the lower of cost or net realisable value including irrecoverable VAT.

g Depreciation

Depreciation is provided on the fixed assets of the Village Hall at the following rates based on the estimated useful life of these assets and their anticipated residual value:

Village Hall Buildings	2.5% (reducing balance basis)
Equipment, Fixtures and Fittings	20% (straight line basis)

h Pensions

In the year, none of the charity's employees earned wages at a level requiring the charity to Auto Enrol them into a pension scheme. Furthermore, none of the employees have approached the charity requesting to "opt in" to a scheme. Should either of the above conditions change, the charity will take steps to ensure continued compliance with Auto Enrolment legislation.

2 Hall hire deposits

Hiring deposits received at 30 September 2023, for functions after this date were £900 (2022: £260).

3 Commitments

	2023	2022
	£	£
Capital expenditure:		
Contracted for	£Nil	£Nil
	<u>£Nil</u>	<u>£Nil</u>
Authorised, not yet contracted for	£Nil	£Nil
	<u>£Nil</u>	<u>£Nil</u>

4 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to trustees in the year totalled £Nil (2022: £nil)

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

5 Costs of generating funds

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Cost of goods sold and other costs					
Cost of bar sales		-	-	-	5,131
Wages	6	-	-	-	2,356
		-	-	-	7,487
Charitable activities					
Wages	6	-	-	-	2,430
Event & fundraising costs		-	-	-	-
Cleaning, laundry and stores		10,566	-	10,566	2,325
Gas, water and electricity		9,502	-	9,502	6,623
Insurance		2,418	-	2,418	2,123
Caretaker fees		4,820	-	4,820	7,128
Administration fees re: bookings		4,120	-	4,120	4,297
Rates (including bin collection)		1,097	-	1,097	1,215
Repairs, maintenance and renewals	7	8,529	-	8,529	12,857
Bank charges		83	-	83	78
Depreciation		5,025	-	5,025	4,907
		46,161	-	46,161	43,982
Other costs					
Performing rights society		-	-	-	-
Postage, stationery and telephone		820	-	820	517
Sundry expenses		738	-	738	120
Subscriptions		493	-	493	-
		2,051	-	2,051	637
Accountancy and Independent Examiner's fees					
Independent examiners fee		582	-	582	522
Accountancy fees		678	-	678	648
		1,260	-	1,260	1,170
Total resources expended		49,471	-	49,471	53,277

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**6 Analysis of wages**

The total remuneration of the charity's employees for the year was:-

	2023 £	2022 £
Gross wages and salaries	<u>£ -</u>	<u>£ 2,430</u>
The average weekly number of employees during the year calculated on a full time basis was	NIL	1

No members of the management committee received any remuneration during the year.
There are no current obligations to make pension contributions in respect of employees.

7 Analysis of repairs, maintenance and renewals paid out of unrestricted funds

	2023 £	2022 £
Roof repairs	129	
Grounds maintenance	918	5,755
Various electrical works	3,474	3,336
Various plumbing and drainage works	859	-
Windows	-	790
Annual boiler checks and maintenance	390	563
Alarm maintenance	1,939	684
Damp proofing	-	-
Various other day to day costs	820	1,729
	<u>8,529</u>	<u>12,857</u>

8 Tangible fixed assets

	Buildings £	Equipment £	Furniture & Fittings £	Total £
Cost				
At 1 October 2022	84,628	23,892	22,613	131,133
Additions	-	5,636	928	6,564
At 30 September 2023	<u>84,628</u>	<u>29,528</u>	<u>23,541</u>	<u>137,697</u>
Depreciation				
At 1 October 2022	53,669	21,763	20,332	95,764
	774	2,704	1,548	5,025
At 30 September 2023	<u>54,443</u>	<u>24,467</u>	<u>21,880</u>	<u>100,789</u>
Net book values				
At 30 September 2023	<u>30,185</u>	<u>5,061</u>	<u>1,662</u>	<u>36,908</u>
At 30 September 2022	<u>30,959</u>	<u>2,129</u>	<u>2,281</u>	<u>35,369</u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

9 Debtors

	2023	2022
	£	£
Debtors - hiring income	4,322	3,068
Bar Stock Valuation		500
	<u>4,322</u>	<u>3,568</u>

10 Creditors - amounts falling due within one year

Wages creditor	-	-
Accruals	3,209	3,592
	<u>3,209</u>	<u>3,592</u>

11 Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds	(3,228)	(507)
Add back depreciation charge	5,025	4,907
Deduct interest income shown in investing activities	(2,097)	(155)
Decrease (increase) in stocks	500	1,365
Decrease (increase) in debtors	(1,254)	(90)
Increase (decrease) in creditors	(383)	1,792
	<u>(1,437)</u>	<u>7,311</u>
Net cash generated by operating activities		

12 Analysis of charitable funds

<i>Analysis of fund movements:</i>	<i>Balance at</i>		<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>01/10/2022</i>				<i>30/09/2023</i>
Unrestricted fund	160,126	46,243	(49,471)		156,898
Restricted fund	-	-	-		-
Total	<u>160,126</u>	<u>46,243</u>	<u>-</u>	<u>49,471</u>	<u>156,898</u>

AUGHTON VILLAGE HALL

England & Wales - Charity number 521012

Accounts

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

JVSA ACCOUNTANTS



AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022****LEGAL AND ADMINISTRATIVE INFORMATION****Management Committee**

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Mr. G Roberts MBE - Vice Chairman
Mr D Fewings - Honorary Treasurer (appointed 6th April 2022)
Mrs E Woof MBE - Honorary Secretary (appointed 6th April 2022)

Co-Opted Members

Dr S Kulupana

Representatives

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Mr J Pendleton (Aughton Parish Council)
Mr M Gallagher (Aughton Male Voice Choir)
Mr M Glover (appointed 2nd March 2022)

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Solicitors

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AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

The trustees submit their report and financial statements for the year to 30 September 2022.

Structure, Governance and Management

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) published on 16 July 2014.

The Village Hall was established by trust deed in 1971 and is registered with the Charity Commission No. 521012.

The Management Committee consists of appointed representatives of the main hirers of the Hall together with an Aughton Parish Council representative and up to six others appointed at the Annual General Meeting. The officers of the Management Committee are the Chairman, Vice Chairman, Honorary Secretary and Honorary Treasurer. The officers meet as and when required and are responsible for the day to day running of the Hall. The Management Committee meet four times per year with the Annual General Meeting taking place in February or early March.

Objectives and future strategy

The Charity is run for the benefit of individuals and clubs in and around the Aughton area and the Village Hall is available for hire by an individual (over the age of eighteen) or organisation within the statement of standard hiring agreement and scale of charges applicable for the year. Those charges are intended to meet all expenditure and to cover the repairs, renewals and maintenance of the Hall. The management committee is to continue to run the Hall in the same manner in the future.

Review of activities and results

This year the hiring income increased to £42,325 (2021 - £12,287). This indicates a strong recovery from the era of Covid lockdowns. The trustees maintained existing regular and casual hiring rates. Over the financial year, the bank account balances increased by £8,420 from £115,910 to £124,330.

With effect from 1st August 2022, the operation of the bar was outsourced to a newly formed company named The Oakleaf Bar Ltd. This is a company set up by our bar manager. In outline, the Aughton Village Hall continues to provide a serviced bar environment. The Oakleaf Bar Ltd provides staff and stock for the bar. Any surplus generated will be shared in a fair and equitable way between the two parties. The move obviates the need for Aughton Village Hall to hire bar staff and therefore removes the need for us to run a payroll with the administrative overheads of interaction with HMRC and the Pensions Commission. The move also motivates The Oakleaf Bar Ltd to explore ways to increase use of the bar. To facilitate this, we will undertake improvements to the bar area.

During this year, uneven flagstones around the perimeter of the building have been replaced. The hall's signage has also been upgraded. The double oven in the small kitchen was replaced. The fire alarm system was enhanced.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

General Outlook

The current rate of inflation and, specifically, increase in cost of gas and electricity, is inevitably going to impact adversely upon our costs. The trustees will assess the impact of these changes as the specifics of the change in the cost of our gas and electricity become known. Should the need arise, our ability to increase room hire rates will undoubtedly be constrained by the actions of other halls in the vicinity and our hirers' ability/inclination to pay higher fees.

Realistically, we should be prepared for a year or two where we, at best, avoid an overall deficit. Even in the event of a deficit, our finances are sound.

2023-24

In this coming year, we envisage undertaking a work programme relating to the security of the building and general refurbishment which will enhance the appeal of the premises to both current and prospective hirers. We anticipate spending around £10k on the work programme. The actual spend will depend on the precise nature of the work programme as our plans firm up.

2025 onward

Given the age of the building, we are inevitably going to face maintenance issues relating to items such as the roof and to the heating system. Our level of reserves leaves us well-placed to address envisaged work as and when the need arises.

Concerns for the future

As given above in General Outlook, we are concerned about the impact of inflation and, specifically, the cost of gas and electricity. Our ability to re-act will be constrained by market forces such as local competition for provision of rooms for hire and the ability/inclination of hirers to pay more.

Reserves policy

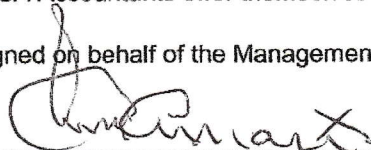
The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least six months of charitable expenditure, with further reserves for major capital expenditure as stated above. To date, to enable immediate access, the reserves have been held in a basic HSBC deposit account which is funded and defunded from the HSBC current account. The low interest rate on such deposit is the downside of the desire for immediate access. This year, the decision was made to move reserves to deposit bonds where the money is locked in for say 1-2 years and a commensurate interest is paid on maturity. These bonds are being purchased from United Trust Bank. We now have in excess of £1,500 of interest due to be paid on those bonds within the next 12-24 months. Further deposit bonds are to be acquired.

I thank my fellow trustees and staff members who work to ensure the hall runs smoothly and efficiently.

Independent Examiner

JVSA Accountants offer themselves for re-appointment.

Signed on behalf of the Management Committee



14 / 12 / 2022

Mr I Grant - Chairman



14th December 2022 Mr. D Fewings - hon. Treasurer

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

Independent examiner's report to the trustees of Aughton Village Hall Management

I report to the charity trustees on my examination on the accounts of the Trust for the year ended 30 September 2022, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

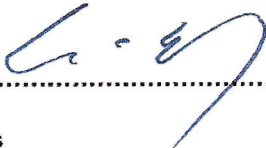
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:-
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



.....

Christopher Sales
Chartered Accountant
JVSA Accountants
Suite 205 - 209 Malthouse Business Park,
48 Southport Road,
Ormskirk
Lancashire
L39 1QR

15/12/2022

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>	<i>Total Funds 2021</i>
		£	£	£	£
Income	<i>1d</i>				
Investment Income					
Bank Interest Receivable		155	-	155	8
Incoming Resources					
Bar and event income		6,948	-	6,948	6,165
From charitable activities:					
Charges for hall hire		42,325	-	42,325	12,287
Grants		3,342	-	3,342	21,595
Total income		<u>52,769</u>	<u>-</u>	<u>52,769</u>	<u>40,055</u>
Expenditure					
Cost of goods sold and other costs	5	7,487	-	7,487	3,080
Charitable Activities	5	43,982	-	43,982	27,757
Other costs	5	637	-	637	660
Accountancy and Independent Examiner's Fees	5	1,170	-	1,170	1,104
Total expenditure		<u>53,277</u>	<u>-</u>	<u>53,277</u>	<u>32,601</u>
Net movement in funds		(507)		(507)	7,454
<i>Reconciliation of Funds</i>					
Total funds brought forward		160,633	-	160,633	153,179
Total funds carried forward	12	<u>160,126</u>	<u>-</u>	<u>160,126</u>	<u>160,633</u>


AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

BALANCE SHEET - 30 SEPTEMBER 2022

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>	<i>Total Funds 2021</i>
		£	£	£	£
Fixed assets					
Tangible assets	8	<u>35,369</u>	<u>-</u>	<u>35,369</u>	<u>39,357</u>
Current assets					
Stock	1	-	-	-	1,365
Debtors	9	3,568	-	3,568	3,478
Cash at bank and in hand		<u>124,781</u>	<u>-</u>	<u>124,781</u>	<u>118,233</u>
		128,349	-	128,349	123,076
Liabilities					
Creditors: amounts falling due within one year	10	3,592	-	3,592	1,800
Net current assets		<u>124,757</u>	<u>-</u>	<u>124,757</u>	<u>121,276</u>
Net assets		<u>£ 160,126</u>	<u>£ -</u>	<u>£ 160,126</u>	<u>£160,633</u>
The funds of the charity:					
Unrestricted income fund		160,126	-	160,126	160,633
Restricted income fund		-	-	-	-
Total charity funds		<u>160,126</u>	<u>-</u>	<u>160,126</u>	<u>160,633</u>

The notes on pages 8 to 12 form part of these accounts.

Approved by the trustees on 15 / 12 / 2022 and signed on their behalf by


 Trustee

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<i>Note</i>	<i>Total Funds 2022 £</i>	<i>Prior Year 2021 £</i>
Net cash generated by operating activities	11	<u>7,311</u>	<u>9,212</u>
Interest		155	8
Purchase of fixed assets		(919)	
Net cash provided by investing activities		<u>(764)</u>	<u>£8</u>
Change of cash and cash equivalents in the year		6,548	9,220
Cash and cash equivalents brought forward		118,233	109,013
Cash and cash equivalents carried forward		<u><u>124,781</u></u>	<u><u>118,233</u></u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022****1 Accounting policies****a Basis of preparation and assessment of going concern**

These financial statements have been prepared in accordance with 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 (FRS102) (effective January 2015).

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Furthermore, the trustees consider there are no significant areas of uncertainty that will affect the carrying value of assets held by the Trust.

b Funds structure

The charity's main sources of funds are those from the hiring out of the village hall and bar sales. This income is unrestricted and allows the Trustees to maintain and manage the Village Hall for the use and benefit of the public.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor.

c Income recognition

All income is recognised once the charity has entitlement to the income.

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income comprises bank interest on funds held on deposit which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

A £3,342 (2021: £20,208) Covid19 Grant received from West Lancs Borough Council has been included in unrestricted funds.

d Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1 Accounting policies (continued)

e Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

f Stock

Stock is valued at the lower of cost or net realisable value including irrecoverable VAT.

g Depreciation

Depreciation is provided on the fixed assets of the Village Hall at the following rates based on the estimated useful life of these assets and their anticipated residual value:

Village Hall Buildings	2.5% (reducing balance basis)
Equipment, Fixtures and Fittings	20% (straight line basis)

h Pensions

In the year, none of the charity's employees earned wages at a level requiring the charity to Auto Enrol them into a pension scheme. Furthermore, none of the employees have approached the charity requesting to "opt in" to a scheme. Should either of the above conditions change, the charity will take steps to ensure continued compliance with Auto Enrolment legislation.

2 Hall hire deposits

Hiring deposits received at 30 September 2022, for functions after this date were £260 (2021: £270).

3 Commitments

	2022	2021
	£	£
Capital expenditure:		
Contracted for	<u>£Nil</u>	<u>£Nil</u>
Authorised, not yet contracted for	<u>£Nil</u>	<u>£Nil</u>

4 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to trustees in the year totalled £Nil (2021: £nil)

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

5 Costs of generating funds

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Cost of goods sold and other costs					
Cost of bar sales		5,131	-	5,131	1,407
Wages	6	2,356	-	2,356	1,673
		<u>7,487</u>	<u>-</u>	<u>7,487</u>	<u>3,080</u>
Charitable activities					
Wages	6	2,430	-	2,430	2,815
Event & fundraising costs		-	-	-	-
Cleaning, laundry and stores		2,325	-	2,325	832
Gas, water and electricity		6,623	-	6,623	2,359
Insurance		2,123	-	2,123	1,890
Caretaker fees		7,128	-	7,128	4,290
Administration fees re: bookings		4,297	-	4,297	1,920
Rates (including bin collection)		1,215	-	1,215	455
Repairs, maintenance and renewals	7	12,857	-	12,857	8,406
Bank charges		78	-	78	-
Depreciation		4,907	-	4,907	4,791
		<u>43,982</u>	<u>-</u>	<u>43,982</u>	<u>27,757</u>
Other costs					
Performing rights society		-	-	-	-
Postage, stationery and telephone		517	-	517	488
Sundry expenses		120	-	120	47
Travel expenses		-	-	-	125
		<u>637</u>	<u>-</u>	<u>637</u>	<u>660</u>
Accountancy and Independent Examiner's fees					
Independent examiners fee		522	-	522	492
Accountancy fees		648	-	648	612
		<u>1,170</u>	<u>-</u>	<u>1,170</u>	<u>1,104</u>
Total resources expended		<u>53,277</u>	<u>-</u>	<u>53,277</u>	<u>32,601</u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

12

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

9 Debtors

	2022	2021
	£	£
Debtors - hiring income	3,068	3,283
Bar Stock Valuation	500	195
	<u>3,568</u>	<u>3,478</u>

10 Creditors - amounts falling due within one year

Wages creditor	-	-
Accruals	3,592	1,800
	<u>3,592</u>	<u>1,800</u>

11 Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds	(507)	7,454
Add back depreciation charge	4,907	4,791
Deduct interest income shown in investing activities	(155)	(8)
Decrease (increase) in stocks	1,365	(532)
Decrease (increase) in debtors	(90)	(1,231)
Increase (decrease) in creditors	1,792	(1,262)
Net cash generated by operating activities	<u>7,311</u>	<u>9,212</u>

12 Analysis of charitable funds

Analysis of fund movements:

	Balance at 01/10/2021	Income	Expenditure	Balance at 30/09/2022
Unrestricted fund	160,633	52,769	(53,277)	160,126
Restricted fund	-	-	-	-
Total	<u>160,633</u>	<u>52,769</u>	<u>- 53,277</u>	<u>160,126</u>

AUGHTON VILLAGE HALL

England & Wales - Charity number 521012

Accounts

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

JVSA ACCOUNTANTS

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Statement of Cash Flows	7
Notes to the Accounts	8 to 12

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021****LEGAL AND ADMINISTRATIVE INFORMATION****Management Committee**

Mrs E Woof MBE - Chairperson
Mr. G Roberts - Vice Chairman
Mr A Bristow - Honorary Treasurer

Co-Opted Members

Dr S Kulupana

Representatives

Mr G Roberts (Aughton and Maghull PROBUS)
Mrs M Boulton (Aughton Womens Institute) - Appointed 27th May 2021
Mrs B Mullins (Aughton Ladies Bowling Club)
Mr J Tomlinson (Aughton & Ormskirk U3A)
Mr J Pendleton (Aughton Parish Council) - Appointed 27th May 2021
Mr M Gallagher (Aughton Male Voice Choir)

Joint Bankers

Santander UK plc. 2 Triton Square, Regents Place, London NW1 3AN.
HSBC Bank plc, 8 Canada Square, London, E14 5HQ

Principal Address

Aughton Village Hall, Winifred Lane, Aughton, Lancashire, L39 5DH

Accountant and Independent Examiner

JVSA Accountants, Suite 205 - 209 Malthouse Business Park,
48 Southport Road, Ormskirk, Lancs. L39 1QR

Solicitors

Brighthouse Wolff, 28 Derby Street, Ormskirk, Lancashire, L39 2BY

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

The trustees submit their report and financial statements for the year to 30 September 2021.

Structure, Governance and Management

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) published on 16 July 2014.

The Village Hall was established by trust deed in 1971 and is registered with the Charity Commission No. 521012. The Trust is a Public Benefit Entity, providing a meeting place, function facility and activity centre for the Aughton community.

The Management Committee consists of appointed representatives of the main hirers of the Hall together with an Aughton Parish Council representative and up to six others appointed at the Annual General Meeting. The officers of the Management Committee are the Chairman, Vice Chairman, Honorary Secretary (position vacant) and Honorary Treasurer.

The officers meet as and when required and are responsible for the day to day running of the Hall. The Management Committee meet four times per year with the Annual General Meeting taking place in February or March.

Objectives and future strategy

The Charity is run for the benefit of individuals and clubs in and around the Aughton area and the Village Hall is available for hire by an individual (over the age of eighteen) or organisation within the statement of standard hiring agreement and scale of charges applicable for the year. Those charges are intended to meet all expenditure and to cover the repairs, renewals and maintenance of the Hall. The management committee is to continue to run the Hall in the same manner in the future.

Review of activities and results

This year the hiring income decreased to £12,287 (2020 - £19,778). The Trustees maintained existing regular and casual hiring rates and will review in March 2022. The bar income increased to £6,165 (2020: £3,300). This has resulted in a surplus of £3,085 in the year compared to a deficit of £243 in 2020. This year, the overall net inflow of income for the year is shown to have increased to £7,454 (2020: outflow of £5,926).

General Outlook

During the year we had an up & down ride due to the Pandemic; the hall being allowed limited activities, then complete closure, with hall being restored to near normal activity late in the financial year. These events had a severe impact on hall hire revenues but thanks to council support grants of over £20k we are in a stable financial position. It is hoped that bookings will bounce back as the majority of people using hall are vaccinated & therefore feel relatively safe.

The bar remained closed from October 2020 until September 2021 with a large amount of stock written off due to sell by date being exceeded.

Hiring rates for the future will probably remain at current level to attract back our long-term users following the pandemic. The rates will be debated at the AGM.

Again the committee gave thanks to the Treasurer for giving much time especially in these Covid times.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE TRUSTEES REPORT

General Outlook - contd.

Little improvement work was done in the year except for essential activities due to the Covid-19 situation.

Contractor SLA's are to be reviewed to include new methods of working. These have not been reviewed for some years.

The hall is now 50 years old and there will undoubtedly be structural repairs and replacements in coming years.

Work envisaged for 2021/22 and beyond

- Relaying uneven flagstones around the building. (Budget £5K)
- Replacement vandal proof signage
- Upgrade main kitchen (budget £10K)
- Cosmetic improvements the bar (Budget £6K)
- Undertake redecoration of Oakleaf Suite to attract casual/function bookings (Budget £10K)
- Review & upgrade building security alarm system (& fire detection system) (Budget £5K)
- Possible electronic entry control system. (Feasibility study to be undertaken).
- Possible replacement of annex floor following serious bulging problem in summer 2020

Work to be considered for 2025 & beyond

- Replacement of Oakleaf roof estimate £35K
- Replacement of hall central heating system (budget £15K)
- Small extension for additional storage

Concerns for the future

We remain concerned at the falling numbers of Trustees as representatives or members. Further we urgently need an Honorary Secretary & active Trustees to undertake some of the hall tasks as well as Trustees for oversight. Further, the use of bar has declined even before the Covid demise, therefore need social functions that require the bar to make it cost effective.

Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to at least six months of charitable expenditure, with further reserves for major capital expenditure as stated above. The attached statements show that we have unrestricted reserves of £160,633 (2020: £153,179) which the officers consider to be satisfactory as they are deemed adequate to ensure the continued activities of the hall and to cover any future major repairs and improvements.

We have taken advice from the Charity Commission and continue to reform our practices for Trustee safeguarding and accountability - this process is on-going.

We thank our fellow Trustees and staff members who work to make the Hall run smoothly and efficiently.

Independent Examiner

JVSA Accountants offer themselves for re-appointment.

Signed on behalf of the Management Committee

Eunice A.M. Woof M.B.E.

21 3 / 2022

Mrs E Woof MBE - Chairman

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

Independent examiner's report to the trustees of Aughton Village Hall Management

I report to the charity trustees on my examination on the accounts of the Trust for the year ended 30 September 2021, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:-
- to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.



.....
 Christopher Sales
 Chartered Accountant
 JVSA Accountants
 Suite 205 - 209 Malthouse Business Park,

Ormskirk
 Lancashire
 L39 1QR

3/3/2022

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>	<i>Total Funds 2020</i>
		£	£	£	£
Income	<i>1d</i>				
Investment Income					
Bank Interest Receivable		8	-	8	97
Incoming Resources					
Bar and event income		6,165	-	6,165	3,330
From charitable activities:					
Charges for hall hire		12,287	-	12,287	19,778
Grants		21,595	-	21,595	10,000
Total income		<u>40,055</u>	<u>-</u>	<u>40,055</u>	<u>33,205</u>
Expenditure					
Cost of goods sold and other costs	<i>5</i>	3,080	-	3,080	3,573
Charitable Activities	<i>5</i>	27,757	-	27,757	34,327
Other costs	<i>5</i>	660	-	660	127
Accountancy and Independent Examiner's Fees	<i>5</i>	1,104	-	1,104	1,104
Total expenditure		<u>32,601</u>	<u>-</u>	<u>32,601</u>	<u>39,131</u>
Net movement in funds		7,454	-	7,454	(5,926)
<i>Reconciliation of Funds</i>					
Total funds brought forward		153,179	-	153,179	159,105
Total funds carried forward	<i>12</i>	<u>160,633</u>	<u>-</u>	<u>160,633</u>	<u>153,179</u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

BALANCE SHEET - 30 SEPTEMBER 2021

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2021</i>	<i>Total Funds 2020</i>
		£	£	£	£
Fixed assets					
Tangible assets	8	<u>39,357</u>	<u>-</u>	<u>39,357</u>	<u>44,147</u>
Current assets					
Stock	1	1,365	-	1,365	833
Debtors	9	3,478	-	3,478	2,248
Cash at bank and in hand		<u>118,233</u>	<u>-</u>	<u>118,233</u>	<u>109,013</u>
		<u>123,076</u>	<u>-</u>	<u>123,076</u>	<u>112,094</u>
Liabilities					
Creditors: amounts falling due within one year	10	1,800	-	1,800	3,062
Net current assets		<u>121,276</u>	<u>-</u>	<u>121,276</u>	<u>109,032</u>
Net assets		<u>£ 160,634</u>	<u>£ -</u>	<u>£ 160,634</u>	<u>£153,179</u>
The funds of the charity:					
Unrestricted income fund		160,634	-	160,634	153,179
Restricted income fund		-	-	-	-
Total charity funds		<u>160,634</u>	<u>-</u>	<u>160,634</u>	<u>153,179</u>

The notes on pages 8 to 12 form part of these accounts.

Approved by the trustees on 2 / 3 / 2022 and signed on their behalf by

.....  Trustee

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	<i>Note</i>	<i>Total Funds 2021 £</i>	<i>Prior Year 2020 £</i>
Net cash generated by operating activities	<i>11</i>	<u>9,212</u>	<u>918</u>
Interest		8	97
Purchase of fixed assets			(4,584)
Net cash provided by investing activities		<u>8</u>	<u>(4,487)</u>
Change of cash and cash equivalents in the year		9,220	(3,569)
Cash and cash equivalents brought forward		109,013	112,582
Cash and cash equivalents carried forward		<u><u>118,233</u></u>	<u><u>109,013</u></u>

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021****1 Accounting policies****a Basis of preparation and assessment of going concern**

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The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. Furthermore, the trustees consider there are no significant areas of uncertainty that will affect the carrying value of assets held by the Trust.

b Funds structure

The charity's main sources of funds are those from the hiring out of the village hall and bar sales. This income is unrestricted and allows the Trustees to maintain and manage the Village Hall for the use and benefit of the public.

Restricted funds are to be used in accordance with specific restrictions imposed by the donor.

c Income recognition

All income is recognised once the charity has entitlement to the income.

Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Investment income comprises bank interest on funds held on deposit which is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

A £20,208 (2020: £10,000) Covid19 Grant received from West Lancs Borough Council has been included in unrestricted funds. The remaining grant income of £1,387 relates to the Covid19 Job retention scheme.

d Expenditure recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on the accruals basis. All expenses are allocated or apportioned to the applicable expenditure headings.

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1 Accounting policies (continued)

e Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it is incurred.

f Stock

Stock is valued at the lower of cost or net realisable value including irrecoverable VAT.

g Depreciation

Depreciation is provided on the fixed assets of the Village Hall at the following rates based on the estimated useful life of these assets and their anticipated residual value:

Village Hall Buildings	2.5% (reducing balance basis)
Equipment, Fixtures and Fittings	20% (straight line basis)

h Pensions

In the year, none of the charity's employees earned wages at a level requiring the charity to Auto Enrol them into a pension scheme. Furthermore, none of the employees have approached the charity requesting to "opt in" to a scheme. Should either of the above conditions change, the charity will take steps to ensure continued compliance with Auto Enrolment legislation.

2 Hall hire deposits

Hiring deposits received at 30 September 2021, for functions after this date were £270 (2020: £965).

3 Commitments

	<i>2021</i>	<i>2020</i>
	£	£
Capital expenditure:		
Contracted for	<u>£Nil</u>	<u>£Nil</u>
Authorised, not yet contracted for	<u>£Nil</u>	<u>£Nil</u>

4 Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to trustees in the year totalled £Nil (2020: £nil)

AUGHTON VILLAGE HALL MANAGEMENT COMMITTEE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

5 Costs of generating funds

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Cost of goods sold and other costs					
Cost of bar sales		1,407	-	1,407	2,709
Wages	6	1,673	-	1,673	864
		<u>3,080</u>	<u>-</u>	<u>3,080</u>	<u>3,573</u>
Charitable activities					
Wages	6	2,815	-	2,815	2,360
Event & fundraising costs		-	-	-	-
Cleaning, laundry and stores		832	-	832	3,584
Gas, water and electricity		2,359	-	2,359	4,390
Insurance		1,890	-	1,890	2,004
Caretaker fees		4,290	-	4,290	4,680
Administration fees re: bookings		1,920	-	1,920	2,940
Rates (including bin collection)		455	-	455	1,024
Repairs, maintenance and renewals	7	8,406	-	8,406	8,532
Bank charges		-	-	-	-
Depreciation		4,791	-	4,791	4,813
		<u>27,757</u>	<u>-</u>	<u>27,757</u>	<u>34,327</u>
Other costs					
Performing rights society		-	-	-	1,640
Postage, stationery and telephone		488	-	488	520
Sundry expenses		47	-	47	1,225
Travel expenses		125	-	125	22
		<u>660</u>	<u>-</u>	<u>660</u>	<u>127</u>
Accountancy and Independent Examiner's fees					
Independent examiners fee		492	-	492	492
Accountancy fees		612	-	612	612
		<u>1,104</u>	<u>-</u>	<u>1,104</u>	<u>1,104</u>
Total resources expended		<u>32,601</u>	<u>-</u>	<u>32,601</u>	<u>39,131</u>

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021

9 Debtors

	2021	2020
	£	£
Debtors - hiring income	3,283	1,311
Other Debtors and Prepayments	195	937
	<u>3,478</u>	<u>2,248</u>

10 Creditors - amounts falling due within one year

Wages creditor	-	-
Accruals	1,800	3,062
	<u>1,800</u>	<u>3,062</u>

11 Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds	7,454	(5,926)
Add back depreciation charge	4,791	4,813
Deduct interest income shown in investing activities	(8)	(97)
Decrease (increase) in stocks	(532)	820
Decrease (increase) in debtors	(1,231)	4,609
Increase (decrease) in creditors	(1,262)	(3,301)
Net cash generated by operating activities	<u>9,212</u>	<u>918</u>

12 Analysis of charitable funds

Analysis of fund movements:

	Balance at 01/10/2020	Income	Expenditure	Balance at 30/09/2021
Unrestricted fund	153,179	40,055	(32,601)	160,633
Restricted fund	-	-	-	-
Total	<u>153,179</u>	<u>40,055</u>	<u>- 32,601</u>	<u>160,633</u>