

Registered Charity No. 521012

AUGHTON VILLAGE HALL

ANNUAL REPORT AND ACCOUNTS

FOR THE

YEAR ENDING 30 SEPTEMBER 2024

Produced by:
Mr D Fewings

AUGHTON VILLAGE HALL

REPORT AND ACCOUNTS FOR THE YEAR ENDING 30 SEPTEMBER 2024

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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	

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
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

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, 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 30 September 2024.

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 £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.

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 Lancs 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

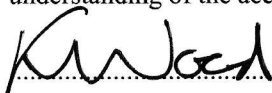
In connection with my examination, no matter has come to my attention:

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

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>	<u>2023-2024</u>		<u>2022-2023</u>	
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		<u>247,019</u>		<u>255,782</u>
<u>LIABILITIES</u>				
		£		£
TOTAL LIABILITIES		0		0
NET ASSETS		<u>247,019</u>		<u>255,782</u>

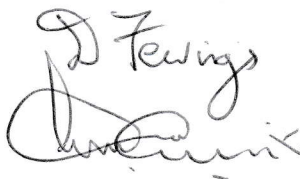
These accounts are signed off, on behalf of the Management Committee,

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.

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 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>