

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

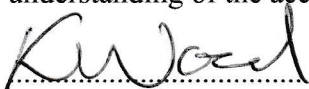
In connection with my examination, no matter has come to my attention:

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

RECEIPTS AND PAYMENTS ACCOUNT

TOTAL RECEIPTS			
	2024-2025		2023-2024
	TOTAL FUNDS		
	ALL UNRESTRICTED FUNDS		
	£	£	£ £
Room hire			
Regular	38,471		40,031
Casual			4,611
Domestic	4,566		
Other	1,989		
		45,026	44,642
Bank interest		2,444	2,303

Opening balance (1st October 2024)

£83,345

Current balance (30th September 2025)

£88,462

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,

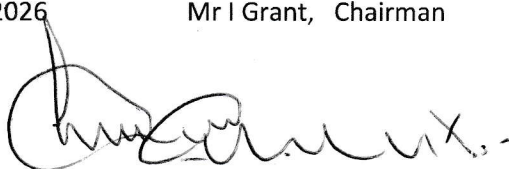
05 / 02 / 2026

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 Lincs 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	84,628	29,858	51,308	165,794

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>