

CHIPPING AND DISTRICT MEMORIAL HALL

England & Wales · Charity number 521070

Details

Status Registered

Legal form Other

Registered 1963-10-01

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

Contact

Address Chipping Village Hall
Garstang Road
Chipping
Preston
Lancs
PR3 2QH

Phone 0199561835

Email chippingvillagehall1@gmail.com

Website www.chippingvillagehall.com

Activities

Objects: IS THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR USE BY THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:A) MEETINGS, LECTURES AND CLASSES, ANDB) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION,WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.2) THE LAND IDENTIFIED IN PART 2 OF THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE COMMITTEE FOR USE FOR THE OBJECT OF THE CHARITY.

Activities: Provision and maintenance of a village hall for the use of the inhabitants of the area of benefit without distinction of political religious or other opinions, including the use for;meetings, lectures and classes and other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the inhabitants

Classification

- **How:** Provides Buildings/facilities/open Space, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CHIPPING AND LEAGRAM WITH LITTLE BOWLAND AND THE SURROUNDING NEIGHBOURHOOD.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£44,702	£33,052	-	-
2024-03-31	£38,198	£53,050	-	-
2023-03-31	£32,200	£57,614	-	-
2022-03-31	£42,067	£54,617	-	-
2021-03-31	£50,233	£53,761	-	-

Trustees

Name	Role	Appointed
Theresa Eveson	Chair	2015-01-14
Claire Margaret Davies		2022-04-05
Clare Compton		2015-05-13
David Walmsley		2025-01-31
Kevin Kelsall		2014-06-02
Laura Hunt		2025-01-31
MARTIN BUTTERS		
Mark Ross		2015-05-13
Paul Anthony Hunt		
Simon Hore		
William Joseph Eidsforth		2025-12-01

CHIPPING AND DISTRICT MEMORIAL HALL

England & Wales - Charity number 521070

Accounts

CHIPPING & DISTRICT MEMORIAL HALL FUND

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

FOSTER & CO LTD
CHARTERED ACCOUNTANTS
PRESTON

CHIPPING & DISTRICT MEMORIAL HALL FUND

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CHIPPING & DISTRICT MEMORIAL HALL FUND

Created by Trust Deed dated 15 September 1953
Registered Charity Number 521070

Principal Address: Garstang Road
Chipping
Preston
PR3 2QL

Secretary: Ms Clare Compton

Trustees: Ms Theresa Eveson (Chair)
Mr Robert Fenton (Treasurer)
Mr Simon Hore
Mr Martin Butters
Mrs Mary Harrison
Mr Paul Hunt
Mr Kevin Kelsall
Mrs Hazel Craig
Mr Mark Ross
Ms Clare Compton
Ms Claire Davies
Ms Lucie Atkinson
Ms Rachel Hardman
Mr David Walmsley
Mrs Laura Hunt

Bankers: National Westminster Bank plc

Independent Examiners: Foster & Co Ltd
Unit 16 Eastway Business Village
Olivers Place
Fulwood
Preston PR2 9WT

Objectives: The Trust premises shall be held for the purpose of physical and mental training, recreation and intellectual development for the benefit of the inhabitants of Chipping and Leagram with Little Bowland.

CHIPPING & DISTRICT MEMORIAL HALL FUND

TRUSTEES' ANNUAL REPORT

The Trustees present their Report and the Financial Statements for the year ended 31 March 2025.

Trustees & Advisers

These are shown on page 1.

Summary of Results

The results for the year are shown on page 4.

Presentation of the Accounts

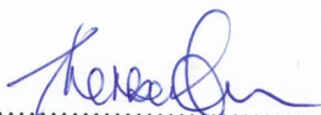
The Trustees continued to adopt the requirements of the Statement of Recommended Practice Accounting by Charities for the current year.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the statement of financial activities for that period. In preparing those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the asset of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



..... Ms T Eveson, Chairwoman

23 December 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIPPING & DISTRICT MEMORIAL HALL FUND

I report to the trustees on my examination of the accounts of Chipping & District Memorial Hall Fund for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J K Foster

Miss J K Foster ACA
Foster & Co Ltd
Unit 16 Eastway Business village
Olivers Place
Fulwood
Preston PR2 9WT

23 December 2025

CHIPPING & DISTRICT MEMORIAL HALL FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

INCOME & EXPENDITURE

	----- 2025 -----			
Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<u>INCOMING RESOURCES</u>				
<u>Income:</u>				
Donations	20207	-	20207	4755
Operating Activities				
In furtherance of				
The Charity's objects:-				
Hire of Hall & Car Park	21833	-	21833	19830
MUGA Income	-	-	-	2567
Gymnasium Activities	1042	-	1042	1752
Investment Income:-				
Interest	27	-	27	956
Dividends	1593	-	1593	826
Grants	-	29037	29037	-
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL INCOMING RESOURCES</u>	44702	-	73739	38198
<u>RESOURCES EXPENDED</u>				
<u>Direct Charitable Expenditure:</u>				
Food and other Purchases for Re-sale	1547	-	1547	2197
Wages	12813	-	12813	15832
Electricity & Heating Oil	7926	-	7926	12729
Insurance	3199	-	3199	2949
MUGA Expenses	(740)	-	(740)	6473
Water Rates	270	-	270	2629
Stationery, Postage & Advertising	392	-	392	627
Telephone	367	-	367	192
Cleaning & Sundry Expenses	1629	-	1629	2161
Repairs & Renewals	2498	-	2498	3632
Depreciation	1257	-	1257	1479
Solar Panels	-	29037	29037	-
	<hr/>	<hr/>	<hr/>	<hr/>
	31158	29037	60195	50900
<u>Management & Administration of the Charity</u>				
Accountancy	720	-	720	678
Professional Fees & Licences	1174	-	1174	1472
	<hr/>	<hr/>	<hr/>	<hr/>
	1894	-	1894	2150
<u>TOTAL RESOURCES EXPENDED</u>	33052	29037	62089	53050
Net Trading Resources	11650	-	11650	(14852)
(Loss)/Profit on Realisation of Investments	(744)	-	(744)	5960
	<hr/>	<hr/>	<hr/>	<hr/>
Adjustment re. MUGA	10906	-	10906	(8892)
Fund Balance Brought Forward	598476	-	598476	(40838)
	<hr/>	<hr/>	<hr/>	<hr/>
<u>FUND BALANCES CARRIED FORWARD</u>	609382	-	609382	598476

CHIPPING & DISTRICT MEMORIAL HALL FUND
BALANCE SHEET AT 31 MARCH 2025

		2025		2024	
	Note	£	£	£	£
<u>Investments</u>	3	73111		72900	
<u>Tangible Fixed Assets</u>	4	502203		503460	
		575314		576360	
 <u>Current Assets</u>					
Cash at Bank		16378		13970	
Cash at Stockbroker		758		917	
Debtors	5	18922		13882	
		36058		28769	
 <u>Current Liabilities</u>					
Creditors and Accruals	6	1990		6653	
		1990		6653	
<u>Net Current Assets</u>			34068		22116
<u>Net Assets</u>			609382		598476
 <u>Funds</u>					
Capital Funds as at 1 April 2024			598476		648206
Surplus/(Deficit) for the Year			10906		(8892)
Adjustment re. MUGA			-		(40838)
			609382		598476
Approved on behalf of the Trustees			609382		598476

..... Ms T Eveson
The notes on pages 6 - 10 form part of the accounts.

Date: 23 December 2025

CHIPPING & DISTRICT MEMORIAL HALL FUND

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

1. ACCOUNTING POLICIES

(a) Basis of Accounting

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities (the "SORP"). The following accounting policies have been applied consistently throughout the year.

(b) Income

Income is accounted for on an accruals basis.

(c) Expenditure

Expenditure is recognised on an accruals basis.

(d) Depreciation

Provision for depreciation of tangible fixed assets held for use by the Charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are as follows:

Freehold Property	- 0%
Plant & Equipment	- 15% on written down value

2. DONATIONS

	<u>2025</u>	<u>2024</u>
	£	£
Bar Profit Donated from CVH Entertainments Ltd	15784	4605
Sundry Donations	4423	150
	—————	—————
	20207	4755
	—————	—————

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
(CONTINUED)

4. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
<u>Cost</u>			
As at 1 April 2024 and 31 March 2025	495080	91957	587037
<u>Depreciation</u>			
As at 1 April 2024	-	83577	83577
Charge for the Year	-	1257	1257
As at 31 March 2025	-	84834	84834
<u>Net Book Value</u>			
31 March 2025	495080	7123	502203
31 March 2024	495080	8380	503460

5. DEBTORS – Short Term

	<u>2025</u> £	<u>2024</u> £
Trade Debtors	2598	8788
Donations Receivable	15870	4691
Prepayments	454	403
	18922	13882

6. CREDITORS: Amounts Falling Due Within One Year

	<u>2025</u> £	<u>2024</u> £
Taxation and Social Security	86	114
Deposits Received in advance	-	792
Accruals	1990	5747
	1990	6653

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
(CONTINUED)

7. SUMMARY OF NET ASSETS BY FUNDS

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	<u>Total</u> £
Fixed Assets	575314	-	575314
Net Current Assets	34068	-	34068
	-----	-----	-----
<u>Net Assets</u>	<u>609382</u>	<u>-</u>	<u>609382</u>

7(b) DISPOSAL OF THE MUGA ASSET

The Multi-Use Games Area (MUGA) was originally an externally funded development to benefit the local village community and surrounding area, which the Trust then absorbed into its operations for practical considerations through a 'transfer' from Chipping Parish Council. The main users of the asset over the last few years have been Chipping Village Football Club. An agreement was reached via a Memorandum of Understanding (MoU) between the Trust, Chipping Village Football Club and the Parish Council to transfer ownership of the entire asset and the continued responsibility, risks and rewards of operation from 1 October 2023 to the Parish Council and Football Club respectively for a period of 10 years.

As part of MoU, it was agreed that the asset would transfer to the Parish Council at Net Book Value as at 30 September 2023, with no actual consideration being paid to the Trust. Consequently, this has resulted in a technical loss on transfer of £40,838, which has been recognised directly within Balance Sheet funds and a reduction in Net Assets.

8. EMPLOYEES' REMUNERATION

Total remuneration for the year amounted to £12813.

The average numbers of paid staff for the year were:

Administration of the Charity: 3 part-time staff

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
(CONTINUED)

9. TRUSTEES' REMUNERATION & EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any Trustee in respect of the year.

CHIPPING AND DISTRICT MEMORIAL HALL

England & Wales - Charity number 521070

Accounts

CHIPPING & DISTRICT MEMORIAL HALL FUND

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

FOSTER & CO LTD
CHARTERED ACCOUNTANTS
PRESTON

CHIPPING & DISTRICT MEMORIAL HALL FUND

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CHIPPING & DISTRICT MEMORIAL HALL FUND

Created by Trust Deed dated 15 September 1953
Registered Charity Number 521070

Principal Address: Garstang Road
Chipping
Preston
PR3 2QL

Secretary: Ms Lisa Cookson

Trustees: Ms Theresa Eveson (Chair)
Mr Robert Fenton (Treasurer)
Mr Simon Hore
Mr Martin Butters
Mrs Mary Harrison
Mr Paul Hunt
Mr Kevin Kelsall
Mrs Ann Walmsley
Mrs Hazel Craig
Mr Mark Ross
Ms Clare Compton
Mr Edward Berry
Ms Claire Davies

Bankers: National Westminster Bank plc
Longridge

Independent Examiners: Foster & Co Ltd
Unit 16 Eastway Business Village
Olivers Place
Fulwood
Preston PR2 9WT

Objectives: The Trust premises shall be held for the purpose of physical and mental training, recreation and intellectual development for the benefit of the inhabitants of Chipping and Leagram with Little Bowland.

CHIPPING & DISTRICT MEMORIAL HALL FUND

TRUSTEES' ANNUAL REPORT

The Trustees present their Report and the Financial Statements for the year ended 31 March 2024.

Trustees & Advisers

These are shown on page 1.

Summary of Results

The results for the year are shown on page 4.

The results for the year reflect continued post Covid economic challenges in terms of the impact of inflation and wider uncertainty on the village hall's financial position. While the Trustees are reasonably satisfied with the state of the Trust affairs as a whole, as an outcome of a review of its operations going forward, the Multi-Use Games area (MUGA) asset was transferred under a Memorandum of Understanding to Chipping Parish Council together with full future operational responsibility passed to Chipping Village Football Club. Further details are provided in Note 7b.

Presentation of the Accounts


The Trustees continued to adopt the requirements of the Statement of Recommended Practice Accounting by Charities for the current year.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the statement of financial activities for that period. In preparing those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the asset of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

.....
 Ms T Eveson, Chairwoman

4 September 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIPPING & DISTRICT MEMORIAL HALL FUND

I report to the trustees on my examination of the accounts of Chipping & District Memorial Hall Fund for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Miss J K Foster ACA
Foster & Co Ltd
Unit 16 Eastway Business village
Olivers Place
Fulwood
Preston PR2 9WT

4 September 2024

CHIPPING & DISTRICT MEMORIAL HALL FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

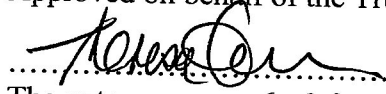
INCOME & EXPENDITURE

	Note	----- 2024 -----			2024 Total £	2023 Total £
		Unrestricted Funds £	Endowment Fund £	Restricted Funds £		
INCOMING RESOURCES						
<u>Income:</u>						
Donations	2	4755	-	-	4755	8086
Operating Activities						
In furtherance of						
The Charity's objects:-						
Hire of Hall & Car Park		19830	-	-	19830	15229
MUGA Income		2567	-	-	2567	6377
Gymnasium Activities		1752	-	-	1752	1368
Investment Income:-						
Interest		956	-	-	956	706
Dividends		826	-	-	826	434
B4RN Electricity Reimbursement		7512	-	-	7512	-
TOTAL INCOMING RESOURCES		38198	-	-	38198	32200
RESOURCES EXPENDED						
<u>Direct Charitable Expenditure:</u>						
Food and other Purchases for Re-sale		2197	-	-	2197	2790
Wages		15832	-	-	15832	14612
Electricity & Heating Oil		12729	-	-	12729	9127
Insurance		2949	-	-	2949	2674
MUGA Expenses		6473	-	-	6473	2051
Water Rates		2629	-	-	2629	3096
Stationery, Postage & Advertising		627	-	-	627	462
Telephone		192	-	-	192	198
Cleaning & Sundry Expenses		2161	-	-	2161	2537
Repairs & Renewals		3632	-	-	3632	3053
Depreciation	1(d)	1479	-	-	1479	14799
		50900	-	-	50900	55399
<u>Management & Administration of the Charity</u>						
Accountancy		678	-	-	678	612
Professional Fees & Licences		1472	-	-	1472	1603
		2150	-	-	2150	2215
TOTAL RESOURCES EXPENDED		53050	-	-	53050	57614
Net Trading Resources		(14852)	-	-	(14852)	(25414)
Profit on Realisation of Investments		5960	-	-	5960	2928
Fund Balance Brought Forward		(8892) 648206	-	-	(8892) 648206	(22486) 670692
FUND BALANCES CARRIED FORWARD		639314	-	-	639314	648206

CHIPPING & DISTRICT MEMORIAL HALL FUND
BALANCE SHEET AT 31 MARCH 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		£	£	£	£
<u>Investments</u>	3	72900		81594	
<u>Tangible Fixed Assets</u>	4	503460		545777	
		576360		627371	
<u>Current Assets</u>					
Cash at Bank		13970		7803	
Cash at Stockbroker		917		344	
Debtors	5	13882		15229	
		28769		23376	
<u>Current Liabilities</u>					
Creditors and Accruals	6	6653		2541	
		6653		2541	
<u>Net Current Assets</u>			22116		20835
<u>Net Assets</u>			598476		648206
<u>Funds</u>					
<u>Capital Funds</u>					
Endowments	7		399102		399102
<u>Income Funds</u>					
Restricted Funds	7		250437		250437
Unrestricted Funds	7		(10225)		(1333)
Loss re. Transfer of MUGA	7(b)		(40838)		-
			598476		648206

Approved on behalf of the Trustees


..... Ms T Eveson
The notes on pages 6 - 9 form part of the accounts.

Date: 4 September 2024

CHIPPING & DISTRICT MEMORIAL HALL FUND

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

1. ACCOUNTING POLICIES

(a) Basis of Accounting

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities (the "SORP"). The following accounting policies have been applied consistently throughout the year.

(b) Income

Income is accounted for on an accruals basis.

(c) Expenditure

Expenditure is recognised on an accruals basis.

(d) Depreciation

Provision for depreciation of tangible fixed assets held for use by the Charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are as follows:

Freehold Property	- 0%
Plant & Equipment	- 15% on written down value

2. DONATIONS

	<u>2024</u>	<u>2023</u>
	£	£
Bar Profit Donated from CVH Entertainments Ltd	4605	8086
Sundry Donation	150	-
	<hr/>	<hr/>
	4755	8086
	<hr/>	<hr/>

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)

4. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>MUGA</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
<u>Cost</u>				
As at 1 April 2023	495080	261198	91957	848235
Transfer to Parish Council	-	(261198)	-	(261198)
	-----	-----	-----	-----
31 March 2024	495080	-	91957	587037
	-----	-----	-----	-----
<u>Depreciation</u>				
As at 1 April 2023	-	220360	82098	302458
Charge for the Year	-	-	1479	1479
Transfer to Parish Council	-	(220360)	-	(220360)
	-----	-----	-----	-----
As at 31 March 2024	-	-	83577	83577
	-----	-----	-----	-----
<u>Net Book Value</u>				
31 March 2024	495080	-	8380	503460
	-----	-----	-----	-----
31 March 2023	495080	40838	9859	545777
	-----	-----	-----	-----

5. DEBTORS – Short Term

	<u>2024</u> £	<u>2023</u> £
Trade Debtors	8788	5369
Donations Receivable	4691	8086
Prepayments	403	1774
	-----	-----
	13882	15229
	-----	-----

6. CREDITORS: Amounts Falling Due Within One Year

	<u>2024</u> £	<u>2023</u> £
Taxation and Social Security	114	-
Deposits Received in advance	792	400
Accruals	5747	2141
	-----	-----
	6653	2541
	-----	-----

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
(CONTINUED)

7 SUMMARY OF NET ASSETS BY FUNDS

	Endowment <u>Fund</u> £	Restricted <u>Funds</u> £	Unrestricted <u>Funds</u> £	Loss re. Transfer of MUGA(7b) £	<u>Total</u> £
Fixed Assets	399102	250437	(32341)	(40838)	576360
Net Current Assets	-	-	22116	-	22116
	-----	-----	-----	-----	-----
<u>Net Assets</u>	399102	250437	(10225)	(40838)	598476
	-----	-----	-----	-----	-----

7(b) DISPOSAL OF THE MUGA ASSET

The Multi-Use Games Area (MUGA) was originally an externally funded development to benefit the local village community and surrounding area, which the Trust then absorbed into its operations for practical considerations through a 'transfer' from Chipping Parish Council. The main users of the asset over the last few years have been Chipping Village Football Club. An agreement was reached via a Memorandum of Understanding (MoU) between the Trust, Chipping Village Football Club and the Parish Council to transfer ownership of the entire asset and the continued responsibility, risks and rewards of operation from 1 October 2023 to the Parish Council and Football Club respectively for a period of 10 years.

As part of MoU, it was agreed that the asset would transfer to the Parish Council at Net Book Value as at 30 September 2023, with no actual consideration being paid to the Trust. Consequently, this has resulted in a technical loss on transfer of £40,838, which has been recognised directly within Balance Sheet funds and a reduction in Net Assets. In addition, operating revenues and costs (including depreciation) relating to the MUGA have only been included up to 30 September 2023.

8. EMPLOYEES' REMUNERATION

Total remuneration for the year amounted to £15832.

The average numbers of paid staff for the year were:

Administration of the Charity: 4 part-time staff

9. TRUSTEES' REMUNERATION & EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any Trustee in respect of the year.

CHIPPING AND DISTRICT MEMORIAL HALL

England & Wales - Charity number 521070

Accounts

CHIPPING & DISTRICT MEMORIAL HALL FUND

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

FOSTER & CO LTD
CHARTERED ACCOUNTANTS
PRESTON

CHIPPING & DISTRICT MEMORIAL HALL FUND

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CHIPPING & DISTRICT MEMORIAL HALL FUND

Created by Trust Deed dated 15 September 1953

Registered Charity Number 521070

- Principal Address: Garstang Road
Chipping
Preston
PR3 2QL
- Secretary: Ms Lisa Cookson
- Trustees: Ms Theresa Eveson (Chair)
Mr Robert Fenton (Treasurer)
Mr Simon Hore
Mr Martin Butters
Mrs Mary Harrison
Mr Paul Hunt
Mr Kevin Kelsall
Mrs Ann Walmsley
Mrs Hazel Craig
Mr Mark Ross
Ms Clare Compton
Mr Edward Berry
Ms Claire Davies (appointed 05.04.22)
- Bankers: National Westminster Bank plc
Longridge
- Independent Examiners: Foster & Co Ltd
Unit 16 Eastway Business Village
Olivers Place
Fulwood
Preston PR2 9WT
- Objectives: The Trust premises shall be held for the purpose of physical and mental training, recreation and intellectual development for the benefit of the inhabitants of Chipping and Leagram with Little Bowland.

CHIPPING & DISTRICT MEMORIAL HALL FUND

TRUSTEES' ANNUAL REPORT

The Trustees present their Report and the Financial Statements for the year ended 31 March 2023.

Trustees & Advisers

These are shown on page 1.

Summary of Results

The results for the year are shown on page 4.

The Trustees are satisfied with the state of the Trust's affairs.

Presentation of the Accounts

The Trustees continued to adopt the requirements of the Statement of Recommended Practice Accounting by Charities for the current year.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the statement of financial activities for that period. In preparing those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the asset of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



..... Ms T Eveson, Chairwoman

17 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIPPING & DISTRICT MEMORIAL HALL FUND

I report to the trustees on my examination of the accounts of Chipping & District Memorial Hall Fund for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Miss J K Foster ACA
Foster & Co Ltd
Unit 16 Eastway Business village
Olivers Place
Fulwood
Preston PR2 9WT

17 October 2023

CHIPPING & DISTRICT MEMORIAL HALL FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

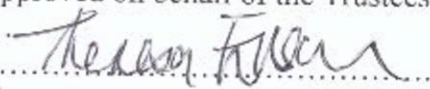
INCOME & EXPENDITURE

	Note	----- 2023 -----			2023 Total £	2022 Total £
		Unrestricted Funds £	Endowment Fund £	Restricted Funds £		
<u>INCOMING RESOURCES</u>						
<u>Income:</u>						
Donations	2	8086	-	-	8086	6373
Grants re Covid		-	-	-	-	12000
JRS Income		-	-	-	-	157
Operating Activities						
In furtherance of						
The Charity's objects:-						
Hire of Hall & Car Park		15229	-	-	15229	14300
MUGA Income		6377	-	-	6377	7379
Gymnasium Activities		1368	-	-	1368	512
Investment Income:-						
Interest		706	-	-	706	992
Dividends		434	-	-	434	354
TOTAL INCOMING RESOURCES		32200	-	-	32200	42067
<u>RESOURCES EXPENDED</u>						
<u>Direct Charitable Expenditure:</u>						
Food and other Purchases for Re-sale		2790	-	-	2790	2619
Wages		14612	-	-	14612	14616
Electricity & Heating Oil		9127	-	-	9127	5402
Insurance		2674	-	-	2674	2561
MUGA Expenses		2051	-	-	2051	1745
Water Rates		3096	-	-	3096	2960
Stationery, Postage & Advertising		462	-	-	462	1390
Telephone		198	-	-	198	201
Cleaning & Sundry Expenses		2537	-	-	2537	1872
Repairs & Renewals		3053	-	-	3053	4365
Depreciation	1(d)	14799	-	-	14799	13193
		55399	-	-	55399	50924
<u>Management & Administration of the Charity</u>						
Accountancy		612	-	-	612	564
Professional Fees & Licences		1603	-	-	1603	3129
		2215	-	-	2215	3693
TOTAL RESOURCES EXPENDED		57614	-	-	57614	54617
Net Trading Resources		(25414)	-	-	(25414)	(12550)
Profit/(Loss) on Realisation of Investments		2928	-	-	2928	(156)
Fund Balance Brought Forward		(22486)	-	-	(22486)	(12706)
		670692	-	-	670692	683398
<u>FUND BALANCES CARRIED FORWARD</u>						
		648206	-	-	648206	670692

CHIPPING & DISTRICT MEMORIAL HALL FUND
BALANCE SHEET AT 31 MARCH 2023

		<u>2023</u>		<u>2022</u>	
	<u>Note</u>	£	£	£	£
<u>Investments</u>	3	81594		78099	
<u>Tangible Fixed Assets</u>	4	545777		549735	
		627371	627371	627834	627834
 <u>Current Assets</u>					
Cash at Bank		7803		17390	
Cash at Stockbroker		344		607	
Debtors	5	15229		27570	
		23376		45567	
 <u>Current Liabilities</u>					
Creditors and Accruals	6	2541		2709	
		2541		2709	
<u>Net Current Assets</u>			20835		42858
<u>Net Assets</u>			648206		670692
 <u>Funds</u>					
Capital Funds					
Endowments	7		399102		399102
Income Funds					
Restricted Funds	7		250437		250437
Unrestricted Funds	7		(1333)		21153
			648206		670692

Approved on behalf of the Trustees

.....

 Ms T Eveson
 The notes on pages 6 - 9 form part of the accounts.

Date: 17 October 2023

CHIPPING & DISTRICT MEMORIAL HALL FUND

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

1. ACCOUNTING POLICIES

(a) Basis of Accounting

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities (the "SORP"). The following accounting policies have been applied consistently throughout the year.

(b) Income

Income is accounted for on an accruals basis.

(c) Expenditure

Expenditure is recognised on an accruals basis.

(d) Depreciation

Provision for depreciation of tangible fixed assets held for use by the Charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are as follows:

Freehold Property	- 0%
MUGA	- 5% on cost
Plant & Equipment	- 15% on written down value

2. DONATIONS

	<u>2023</u>	<u>2022</u>
	£	£
Bar Profit Donated from CVH Entertainments Ltd	8086	6373
	<hr/>	<hr/>

CHIPPING AND DISTRICT MEMORIAL HALL FUND

3. INVESTMENT YEAR ENDED 31 MARCH 2023

	Holding 01/04/22	Cost £	Date	Additions £	Cost £	Date	Disposals	Disposal Proceeds £	Realised Profit/Loss £	Holding 31/03/2023	Cost £	Value 31/03/2023 £	Date	Income £
Alquity Steav Indian		3276.97	25.10.22		11.00	2500.01	1219.67	16	1996.63	3495.56				
Amundi Luxembourg Emerg. Mkts		4499.01						4	4499.01	3403.43	06.04.22	55.47		
											05.07.22	63.63		
											05.10.22	58.96		
											04.01.23	51.34		
Aurora Inv Trust		3978.98						2441	3978.98	5223.74	01.07.22	44.91		
Blackrock (Lux) SA EMG Mkts		24.03						2	24.03	16.77	03.05.22	0.16		
											09.05.22	0.07		
											24.05.22	0.21		
											26.09.22	0.06		
											27.09.22	0.07		
											20.01.23	0.55		
											22.03.23	0.08		
											23.03.23	0.15		
Blackrock FM Natural Res Gth		4000.00	29.07.22	Eq	(11.61)			3117	3988.39	4123.39	29.07.22	5.21		
Blackrock Street FD Gbl Eat Drv		5000.00						41	4826.39	(173.61)	31.10.22	16.75		
Dodge and Cox Worldwide			20.10.22	197.00	5000.00			197	5000.00	5132.35	06.01.23	13.76		
FL Inv LK Asia Pacific Opps		4000.00						1915	4000.00	5559.13				
Gavekal FJ Mgt China		4499.97						43	4499.97	4234.36	12.04.22	32.06		
											12.07.22	65.10		
											12.10.22	100.92		
											11.01.23	127.66		
JP Morgan Asset Man		8527.02	21.10.22		56.00	4500.00	265.68	57	4292.70	4977.61	22.03.23	0.56		
		37805.98			4988.39		11826.40	1311.74	32279.71	36166.34		651.50		

CLIPPING AND DISTRICT MEMORIAL HALL FUND

3. INVESTMENT YEAR ENDED 31 MARCH 2023

	Holding 01/04/22	Cost 01/04/2022 £	Date	Additions	Cost £	Date	Disposals	Disposal Proceeds £	Realised Profit/Loss £	Holding 31/03/2023	Cost 31/03/2023 £	Value 31/03/2023 £	Date	Income £
Bfwd		37805.98			4988.39		11826.40	1311.74			32279.71	36166.34		654.50
Legg Mason	575	3600.00								575	3600.00	2350.90		
Liontrust Par European Growth	1737	5000.00								1737	5000.00	5768.43	30.06.22	90.12
Liontrust Inv Mgt	2749	2189.57								2749	2189.57	2917.62		
Manland Inst SVC Cheilverton	1855	4000.00								1855	4000.00	5528.98		
Premier Mhcn S1 Mth Inrm			21.10.22	4290	4000.00					4290	3989.99	3999.60	28.11.22	5.53
			28.11.22		(10.01)									16.97
Premier Mhcn Inc Corp Bd			29.02.23	7055	5200.00					7055	5193.93	5096.80	28.03.23	12.61
			28.03.23		Eq	(6.07)								55.55
RLUM Ltd	2887	6504.51								2887	6504.51	8163.26	31.07.22	38.17
RLUM Sustainable	2354	4481.72								2354	4481.72	5612.44	31.05.22	6.65
													30.11.22	34.96
Schroder Intl Sel Fmr Mkrs			21.10.22	21	4000.00					21	4000.00	3030.82		
Smith & Williamson Artificial Intelligence	2556	4162.10				21.10.22	2566	5778.08	1615.98					
Value-Trac Argonaut	02553	5000.00								2553	5000.00	7043.92		
Value-Trac Investment Alternative Income	4240	4454.94								4240	4454.94	4244.96	30.06.22	57.77
													30.09.22	53.00
		78098.82			18172.31		17604.48	2927.72			81594.37	90824.07		1076.38

CLIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)

4.	<u>TANGIBLE FIXED ASSETS</u>	<u>Freehold</u> <u>Property</u> £	<u>MUGA</u> £	<u>Plant &</u> <u>Equipment</u> £	<u>Total</u> £
	<u>Cost</u>				
	As at 1 April 2022	495080	261198	81116	837394
	Additions at Cost	-	-	10841	10841
		-----	-----	-----	-----
	31 March 2023	495080	261198	91957	848235
		-----	-----	-----	-----
	<u>Depreciation</u>				
	As at 1 April 2022	-	207300	80359	287659
	Charge for the Year	-	13060	1739	14799
		-----	-----	-----	-----
	As at 31 March 2023	-	220360	82098	302458
		-----	-----	-----	-----
	<u>Net Book Value</u>				
	31 March 2023	495080	40838	9859	545777
		-----	-----	-----	-----
	31 March 2022	495080	53898	757	549735
		-----	-----	-----	-----
5.	<u>DEBTORS – Short Term</u>			<u>2023</u> £	<u>2022</u> £
	Trade Debtors			5369	8303
	Donations Receivable			8086	11302
	Loan to B4RN			-	6500
	Interest re. B4RN			-	1345
	Prepayments			1774	120
				-----	-----
				15229	27570
				-----	-----
6.	<u>CREDITORS: Amounts Falling Due Within One Year</u>			<u>2023</u> £	<u>2022</u> £
	Taxation and Social Security			-	174
	Deposits Received in advance			400	250
	Accruals			2141	2285
				-----	-----
				2541	2709
				-----	-----

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
(CONTINUED)

7 SUMMARY OF NET ASSETS BY FUNDS

	<u>Endowment</u> <u>Fund</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Total</u> £
Fixed Assets	399102	250437	(22168)	627371
Net Current Assets	-	-	20835	20835
	-----	-----	-----	-----
<u>Net Assets</u>	<u>399102</u>	<u>250437</u>	<u>(1333)</u>	<u>648206</u>

8. EMPLOYEES' REMUNERATION

Total remuneration for the year amounted to £14612.

The average numbers of paid staff for the year were:

Administration of the Charity: 4 part-time staff

9. TRUSTEES' REMUNERATION & EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any Trustee in respect of the year.

CHIPPING AND DISTRICT MEMORIAL HALL

England & Wales - Charity number 521070

Accounts

CHIPPING & DISTRICT MEMORIAL HALL FUND

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

FOSTER & CO LTD
CHARTERED ACCOUNTANTS
PRESTON

CHIPPING & DISTRICT MEMORIAL HALL FUND

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CHIPPING & DISTRICT MEMORIAL HALL FUND

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Registered Charity Number 521070

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PR3 2QL
- Secretary: Ms Lisa Cookson
- Trustees: Ms Theresa Eveson (Chair)
Mr Robert Fenton (Treasurer – Appointed 24 May 2021)
Mr Simon Hore
Mr Martin Butters
Mr John Bentham – (Resigned 18.10.21)
Mrs Mary Harrison
Mr Paul Hunt
Mr Kevin Kelsall
Mrs Ann Walmsley
Mrs Hazel Craig
Mr Mark Ross
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CHIPPING & DISTRICT MEMORIAL HALL FUND

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.....
 Ms T Eveson, Chairwoman

8 December 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIPPING & DISTRICT MEMORIAL HALL FUND

I report to the trustees on my examination of the accounts of Chipping & District Memorial Hall Fund for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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Miss J K Foster ACA
Foster & Co Ltd
Unit 16 Eastway Business village
Olivers Place
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Preston PR2 9WT

8 December 2022

CHIPPING & DISTRICT MEMORIAL HALL FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

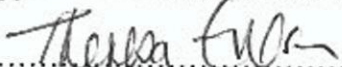
INCOME & EXPENDITURE

	Note	----- 2022 -----			2022 Total £	2021 Total £
		Unrestricted Funds £	Endowment Fund £	Restricted Funds £		
INCOMING RESOURCES						
Income:						
Donations	2	6373	-	-	6373	-
Grants re Covid		12000	-	-	12000	39500
JRS Income		157	-	-	157	2873
Operating Activities						
In furtherance of						
The Charity's objects:-						
Hire of Hall & Car Park		14300	-	-	14300	2438
MUGA Income		7379	-	-	7379	3154
Gymnasium Activities		512	-	-	512	325
Investment Income:-						
Interest		992	-	-	992	575
Dividends		354	-	-	354	1368
TOTAL INCOMING RESOURCES		42067	-	-	42067	50233
RESOURCES EXPENDED						
Direct Charitable Expenditure:						
Donations		-	-	-	-	4248
Food and other Purchases for Re-sale		2619	-	-	2619	235
Wages		14616	-	-	14616	14041
Electricity & Heating Oil		5402	-	-	5402	3295
Insurance		2561	-	-	2561	2383
MUGA Expenses		1745	-	-	1745	1424
Water Rates		2960	-	-	2960	1415
Stationery, Postage & Advertising		1390	-	-	1390	293
Telephone		201	-	-	201	177
Cleaning & Sundry Expenses		1872	-	-	1872	1878
Repairs & Renewals		4365	-	-	4365	8893
Depreciation	1(d)	13193	-	-	13193	12792
Bad Debts		-	-	-	-	727
		50924	-	-	50924	51801
Management & Administration of the Charity						
Accountancy		564	-	-	564	540
Professional Fees & Licences		3129	-	-	3129	1420
		3693	-	-	3693	1960
TOTAL RESOURCES EXPENDED		54617	-	-	54617	53761
Net Trading Resources		(12550)	-	-	(12550)	(3528)
Loss on Realisation of Investments		(156)	-	-	(156)	(9331)
Fund Balance Brought Forward		(12706) 683398	-	-	(12706) 683398	(12859) 696257
FUND BALANCES CARRIED FORWARD		670692	-	-	670692	683398

CHIPPING & DISTRICT MEMORIAL HALL FUND
BALANCE SHEET AT 31 MARCH 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
<u>Investments</u>	3	78099		73345	
<u>Tangible Fixed Assets</u>	4	549735		554436	
		-----	627834	-----	627781
 <u>Current Assets</u>					
Cash at Bank		17390		37336	
Cash at Stockbroker		607		5468	
Debtors	5	27570		14463	
		-----		-----	
		45567		57267	
 <u>Current Liabilities</u>					
Creditors and Accruals	6	2709		1650	
		-----		-----	
		2709		1650	
<u>Net Current Assets</u>		-----	42858	-----	55617
<u>Net Assets</u>			-----	-----	683398
			-----	-----	-----
 <u>Funds</u>					
<u>Capital Funds</u>					
Endowments	7		399102		399102
Income Funds					
Restricted Funds	7		250437		250437
Unrestricted Funds	7		21153		338595
			-----		-----
			670692		683398
			-----		-----

Approved on behalf of the Trustees

 Ms T Eveson
The notes on pages 6 - 9 form part of the accounts.

Date: 8 December 2022

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

(a) Basis of Accounting

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities (the "SORP"). The following accounting policies have been applied consistently throughout the year.

(b) Income

Income is accounted for on an accruals basis.

(c) Expenditure

Expenditure is recognised on an accruals basis.

(d) Depreciation

Provision for depreciation of tangible fixed assets held for use by the Charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are as follows:

Freehold Property	- 0%
MUGA	- 5% on cost
Plant & Equipment	- 15% on written down value

2. DONATIONS

	<u>2022</u>	<u>2021</u>
	£	£
Bar Profit Donated from CVH Entertainments Ltd	6373	-
	<hr/>	<hr/>

CHIPPING AND DISTRICT MEMORIAL HALL FUND

3. INVESTMENT YEAR ENDED 31 MARCH 2022

	Holding 01/04/21	Cost 01/04/2021 £	Date	Additions £	Cost £	Date	Disposals £	Disposal Proceeds £	Realised Profit/(Loss) £	Holding 31/03/2022	Cost 31/03/2022 £	Value 31/03/2022 £	Date	Income £
Alquity Sicav Indian	27	3276.97								27	3276.97	5943.40		
Amundi Luxembourg Emg. Mkts	4	4499.01								4	4499.01	3518.72	06.04.21	50.01
													05.07.21	47.82
													05.10.21	52.88
													05.01.22	47.70
Aurora Inv Trust	2441	3978.98								2441	3978.98	5785.17	02.07.21	13.42
Blackrock (Lux) SA EMG Mkts	2	24.03								2	24.03	16.16	09.04.21	0.55
													07.05.21	0.48
													07.06.21	0.05
													07.07.21	0.06
													06.08.21	0.06
													07.09.21	0.08
													08.11.21	0.07
Blackrock FM Natural Res Gth	-	-	10.03.21	3117.00	4000.00					3117	4000.00	4254.68		
Blackrock Street FD Gbl Eur Drv	-	-	01.04.21	41.00	5000.00					41	5000.00	4992.54		
FIL Inv UK Asia Pacific Opps	1915	4000.00								1915	4000.00	5599.36		
Gavekal Fd Mgr China	43	4499.97								43	4499.97	4531.75	07.05.21	31.78
GlaxoSmithKline													16.07.21	64.90
JP Morgan Asset Man	113	8527.02								113	8527.02	9688.82	13.10.21	101.25
													12.01.22	132.20
													22.03.22	1.12
		28805.98			9000.00						37805.98	44330.60		544.43

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)

4. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>MUGA</u>	<u>Plant & Equipment</u>	<u>Total</u>
	£	£	£	£
<u>Cost</u>				
As at 1 April 2021	495080	252706	81116	828902
Additions at Cost	-	8492	-	8492
	-----	-----	-----	-----
31 March 2022	495080	261198	81116	837394
	-----	-----	-----	-----
<u>Depreciation</u>				
As at 1 April 2021	-	194240	80226	274466
Charge for the Year	-	13060	133	13193
	-----	-----	-----	-----
As at 31 March 2022	-	207300	80359	287659
	-----	-----	-----	-----
<u>Net Book Value</u>				
31 March 2022	495080	53898	757	549735
	-----	-----	-----	-----
31 March 2021	495080	58466	890	554436
	-----	-----	-----	-----

5. DEBTORS – Short Term

	<u>2022</u>	<u>2021</u>
	£	£
Trade Debtors	8303	250
Donations Receivable	11302	4928
Loan to B4RN	6500	6500
Interest re. B4RN	1345	1092
Prepayments	120	1693
	-----	-----
	27570	14463
	-----	-----

6. CREDITORS: Amounts Falling Due Within One Year

	<u>2022</u>	<u>2021</u>
	£	£
Taxation and Social Security	174	-
Deposits Received in advance	250	100
Accruals	2285	1500
	-----	-----
	2709	1650
	-----	-----

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
(CONTINUED)

7 SUMMARY OF NET ASSETS BY FUNDS

	<u>Endowment</u> <u>Fund</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Total</u> £
Fixed Assets	399102	250437	(21705)	627834
Net Current Assets	-	-	42858	42858
	-----	-----	-----	-----
<u>Net Assets</u>	<u>399102</u>	<u>250437</u>	<u>21153</u>	<u>670692</u>

8. EMPLOYEES' REMUNERATION

Total remuneration for the year amounted to £14616.

The average numbers of paid staff for the year were:

Administration of the Charity: 4 part-time staff

9. TRUSTEES' REMUNERATION & EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any Trustee in respect of the year.

CHIPPING AND DISTRICT MEMORIAL HALL

England & Wales - Charity number 521070

Accounts

CHIPPING & DISTRICT MEMORIAL HALL FUND

STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

FOSTER & CO LTD
CHARTERED ACCOUNTANTS
PRESTON

CHIPPING & DISTRICT MEMORIAL HALL FUND

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<u>TRUSTEES' ANNUAL REPORT</u>	2
<u>INDEPENDENT EXAMINER'S REPORT</u>	3
<u>STATEMENT OF FINANCIAL ACTIVITIES</u>	4
<u>BALANCE SHEET</u>	5
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CHIPPING & DISTRICT MEMORIAL HALL FUND

Created by Trust Deed dated 15 September 1953

Registered Charity Number 521070

Principal Address: Garstang Road
Chipping
Preston
PR3 2QL

Secretary: Ms Lisa Cookson

Trustees: Ms Theresa Eveson (Chair)
Mr Simon Hore (Treasurer)
Mr Martin Butters
Mr John Bentham
Mr William Robinson (Resigned 7 September 2020)
Mrs Mary Harrison
Mr Paul Hunt
Mr David Houghton (Resigned 7 September 2020)
Mr Kevin Kelsall
Mrs Ann Walmsley
Mrs Hazel Craig
Mr Mark Ross
Ms Clare Compton
Ms Louise Peel (Resigned 13 January 2021)
Ms Lorraine Rawson (Appointed 7 September 2020)
Mr Edward Berry (Appointed 13 January 2021)
Mr Robert Fenton (Appointed 24 May 2021)

Bankers: National Westminster Bank plc
Longridge

Independent Examiners: Foster & Co Ltd
Unit 16 Eastway Business Village
Olivers Place
Fulwood
Preston PR2 9WT

Objectives: The Trust premises shall be held for the purpose of physical and mental training, recreation and intellectual development for the benefit of the inhabitants at Chipping and Leagram with Little Bowland.

CHIPPING & DISTRICT MEMORIAL HALL FUND

TRUSTEES' ANNUAL REPORT

The Trustees present their Report and the Financial Statements for the year ended 31 March 2021.

Trustees & Advisers

These are shown on page 1.

Summary of Results

The results for the year are shown on page 4.

The Trustees are satisfied with the state of the Trust's affairs.

Presentation of the Accounts

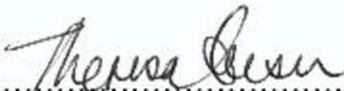
The Trustees continued to adopt the requirements of the Statement of Recommended Practice Accounting by Charities for the current year.

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the statement of financial activities for that period. In preparing those Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether the policies are in accordance with applicable accounting standards.
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the asset of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

.....  Ms T Eveson, Chairwoman

04 June 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHIPPING & DISTRICT MEMORIAL HALL FUND

I report to the trustees on my examination of the accounts of Chipping & District Memorial Hall Fund for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

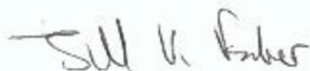
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Miss J K Foster ACA
Foster & Co Ltd
Unit 16 Eastway Business village
Olivers Place
Fulwood
Preston PR2 9WT

04 Jun 2021

CHIPPING & DISTRICT MEMORIAL HALL FUND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

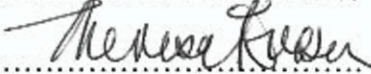
INCOME & EXPENDITURE

	Note	----- 2021 -----			2021 Total £	2020 Total £
		Unrestricted Funds £	Endowment Fund £	Restricted Funds £		
INCOMING RESOURCES						
Income:						
Donations	2	-	-	-	-	10156
Grants re Covid		39500	-	-	39500	-
JRS Income		2873	-	-	2873	-
Operating Activities						
In furtherance of						
The Charity's objects:-						
Hire of Hall & Car Park		2438	-	-	2438	20567
MUGA Income		3154	-	-	3154	3478
Gymnasium Activities		325	-	-	325	2125
Investment Income:-						
Other Interest		575	-	-	575	826
Dividends		1368	-	-	1368	2761
TOTAL INCOMING RESOURCES		50233	-	-	50233	39913
RESOURCES EXPENDED						
Direct Charitable Expenditure:						
Donations		4248	-	-	4248	-
Food and other Purchases for Re-sale		235	-	-	235	2922
Wages		14041	-	-	14041	16543
Electricity & Heating Oil		3295	-	-	3295	9262
Insurance		2383	-	-	2383	2311
MUGA Expenses		1424	-	-	1424	2163
Water Rates		1415	-	-	1415	1556
Stationery, Postage & Advertising		293	-	-	293	639
Telephone		177	-	-	177	208
Cleaning & Sundry Expenses		1878	-	-	1878	2128
Repairs & Renewals		8893	-	-	8893	9645
Depreciation	1(d)	12792	-	-	12792	12820
Bad Debts		727	-	-	727	-
		51801	-	-	51801	60197
Management & Administration of the Charity						
Accountancy		540	-	-	540	600
Professional Fees & Licences		1420	-	-	1420	1669
		1960	-	-	1960	2269
TOTAL RESOURCES EXPENDED		53761	-	-	53761	62466
Net Trading Resources		(3528)	-	-	(3528)	(22553)
Loss/Profit on Realisation of Investments		(9331)	-	-	(9331)	277
Fund Balance Brought Forward		(12859)	-	-	(12859)	(22276)
		696257	-	-	696257	718533
FUND BALANCES CARRIED FORWARD		683398	-	-	683398	696257

CHIPPING & DISTRICT MEMORIAL HALL FUND
BALANCE SHEET AT 31 MARCH 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<u>Investments</u>	3	73345		96555	
<u>Tangible Fixed Assets</u>	4	554436		567228	
		-----	627781	-----	663783
 <u>Current Assets</u>					
Cash at Bank		37336		6552	
Cash at Stockbroker		5468		10934	
Debtors	5	14463		17158	
		-----		-----	
		57267		34644	
 <u>Current Liabilities</u>					
Creditors and Accruals	6	1650		2170	
		-----		-----	
		1650		2170	
<u>Net Current Assets</u>			55617		32474
			-----		-----
<u>Net Assets</u>			683398		696257
			-----		-----
 <u>Funds</u>					
<u>Capital Funds</u>					
Endowments	7		399102		399102
 <u>Income Funds</u>					
Restricted Funds	7		250437		250437
Unrestricted Funds	7		-		46718
			-----		-----
			683398		696257
			-----		-----

Approved on behalf of the Trustees


..... Ms T Eveson
The notes on pages 6 - 9 form part of the accounts.

Date: 04 June 2021

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

(a) Basis of Accounting

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice Accounting by Charities (the "SORP"). The following accounting policies have been applied consistently throughout the year.

(b) Income

Income is accounted for on an accruals basis.

(c) Expenditure

Expenditure is recognised on an accruals basis.

(d) Depreciation

Provision for depreciation of tangible fixed assets held for use by the Charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life. The depreciation rates currently in use are as follows:

Freehold Property	- 0%
MUGA	- 5% on cost
Plant & Equipment	- 15% on written down value

2. DONATIONS

	<u>2021</u>	<u>2020</u>
	£	£
Bar Profit Donated from CVII Entertainments Ltd	-	10156
	_____	_____

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)

4. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> £	<u>MUGA</u> £	<u>Plant & Equipment</u> £	<u>Total</u> £
<u>Cost</u>				
As at 1 April 2020 and 31 March 2021	495080	252706	81116	828902
<u>Depreciation</u>				
As at 1 April 2020	-	181605	80069	261674
Charge for the Year	-	12635	157	12792
As at 31 March 2021	-	194240	80226	274466
<u>Net Book Value</u>				
31 March 2021	495080	58466	890	554436
31 March 2020	495080	71101	1047	567228

5. DEBTORS – Short Term

	<u>2021</u> £	<u>2020</u> £
Trade Debtors	250	4229
Donations Receivable	4928	5655
Loan to B4RN	6500	6500
Interest re. B4RN	1092	774
Prepayments	1693	-
	14463	17158

6. CREDITORS: Amounts Falling Due Within One Year

	<u>2021</u> £	<u>2020</u> £
Deposits Received in advance	150	100
Accruals	1500	2070
	1650	2170

CHIPPING & DISTRICT MEMORIAL HALL FUND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
(CONTINUED)

7 SUMMARY OF NET ASSETS BY FUNDS

	<u>Endowment</u> <u>Fund</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Unrestricted</u> <u>Funds</u> £	<u>Total</u> £
Fixed Assets	399102	250437	(21758)	627781
Net Current Assets	-	-	55617	55617
	-----	-----	-----	-----
<u>Net Assets</u>	<u>399102</u>	<u>250437</u>	<u>33859</u>	<u>683398</u>

8. EMPLOYEES' REMUNERATION

Total remuneration for the year amounted to £14041.

The average numbers of paid staff for the year were:

Administration of the Charity: 4 part-time staff

9. TRUSTEES' REMUNERATION & EXPENSES

No remuneration directly or indirectly out of the funds of the Charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any Trustee in respect of the year.