

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023  
FOR  
MAWDESLEY VILLAGE HALL**

Livesey Spottiswood Ltd  
Chartered Accountants  
17 George Street  
St Helens  
Merseyside  
WA10 1DB

**MAWDESLEY VILLAGE HALL**  
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**FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**MAWDESLEY VILLAGE HALL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are the maintaining and managing of a village hall for the use of the inhabitants of the parish of Mawdesley without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

**Public benefit**

The Trustees confirm they have regard for the Public Benefit guidance issued by the Charity Commission as the Charities Act 2011 requires the Charity to demonstrate the public benefit of our aims.

The Charity's purpose is to benefit the public by providing a village hall for the use of the inhabitants of Mawdesley.

**ACHIEVEMENT AND PERFORMANCE**

The year end accounts for 2023 reflect a positive performance where, taking into account the gain on the fixed asset investment a small profit has been made. Demand for the hall has stabilised with the comparative year seeing increased revenues in part due to pent up demand following the end of Covid restrictions.

Operating expenses have largely been controlled despite inflationary pressures. The hall benefitted from credit notes being issued from utility providers as a result of previous overpayments.

There has been no major capital expenditure undertaken during 2023. The fixed asset additions of £6,026 predominantly relates to the refurbishment of one of the rooms within the hall where new tables and chairs were purchased.

The investment account has performed well with the hall seeing dividends of £3,347, slightly higher than in 2022. The year ended with £10,000 in the easy access deposit account, £9,721 in the current account and £860 in cash floats and overall the financial situation remains strong.

A huge thank you must go to the village hall staff who without the hall would cease to be a success. Their tireless work is very much appreciated.

Looking forward into 2024, there are a number of events booked with deposits taken which demonstrates the demand for the hall is strong. There has been an increased number of bookings relating to children in the village. U3A remain the largest user of the hall.

2024 is the year of the hall's 50th anniversary and planning is well underway to mark the occasion and celebrate with a number of events planned

**FINANCIAL REVIEW**

**Financial position**

The charity shows an overall increase in funds for the year of £1,883 with the trading loss offset by gains on investments.

The value of the investments has rebounded and increased by £10,130 following a decline in the prior year.

Cash balances at year end was £20,581 a decrease of £5,266. £6,026 was spent on capital expenditure

Overall the hall remains on sound financial footing.

**MAWDESLEY VILLAGE HALL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

As at 31 December 2023 the charity held unrestricted funds totalling £338,808 (2022 - £336,925). Of this £197,861 (2022-193,862) was held as fixed assets and £120,373 (2022 - £110,242) as an investment with the charities commission. The investment with the charities commission has no restriction on access.

This leaves a surplus of unrestricted funds of £140,947 (2022 - £143,053)

The level of the contingency fund has been set at £26,000 to cover one year's fixed overhead plus an allowance for the caretaker, water, heat and light, less the charge for depreciation as this is a non cash expense.

The extraordinary repairs fund has been set at £10,000 being a general provision.

The remaining balance on the fund for the 'Mr. and Mrs. Bert Moss Garden' after deductions for expenditure to date stands at £1,505 from the original £20,000 fund.

Excluding designated funds the charity has surplus unrestricted funds of £103,442 (2022 - £93,476).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**Recruitment and appointment of new trustees**

The Constitution was amended just prior to the last AGM and there are now have 9 elected Trustees, with the option to co-opt a further 3.

Organisation representatives are no longer Trustees.

Organisation representatives are Cllr Alistair Morwood, Chorley BC; Hilda McAughey, MADS; Martin Trengove, Cricket Club; John Latham, u3a; Michael Henty, Mawdesley Parish Council.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

521251

**Principal address**

Hurst Green  
Mawdesley  
Ormskirk  
Lancashire  
L40 2QT

**Trustees**

Mr F Robertson (resigned 29/1/2023)  
Mrs B D Nichols  
Mr I Clayton (resigned 17/4/2023)  
Mr D R G Johnston  
Mrs S English  
Mr K Mitchell  
Mr M Travis  
Mrs R L Mills (resigned 28/3/2023)  
Mr M Woods  
Mr R Woolley (appointed 17/4/2023)  
Mr J D Taylor  
Mrs C R Keeling (appointed 17/4/2023)

MAWDESLEY VILLAGE HALL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST DECEMBER 2023

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr James Pendlebury ATT  
Livesey Spottiswood Ltd  
Chartered Accountants  
17 George Street  
St Helens  
Merseyside  
WA10 1DB

Approved by order of the board of trustees on ..... *08/04/2024* ..... and signed on its behalf by:



.....  
Mr R Woolley - Trustee

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

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

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

**Responsibilities and basis of report**

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

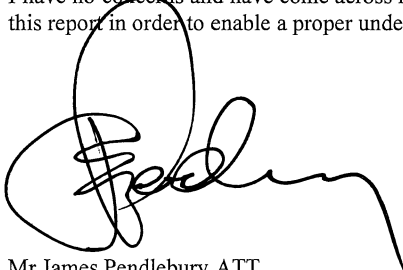
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

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



Mr James Pendlebury ATT

Livesey Spottiswood Ltd  
Chartered Accountants  
17 George Street  
St Helens  
Merseyside  
WA10 1DB

Date: ..... 08/04/2024

MAWDESLEY VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023

		2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
<b>Charitable activities</b>			
Bar		33,544	54,894
Operation of village hall		33,656	45,033
Other trading activities	2	18,862	7,527
Investment income	3	3,734	3,427
<b>Total</b>		<u>89,796</u>	<u>110,881</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Bar		36,510	43,290
Operation of village hall		61,533	69,444
<b>Total</b>		<u>98,043</u>	<u>112,734</u>
<b>NET INCOME/(EXPENDITURE)</b>		(8,247)	(1,853)
<b>Other recognised gains/(losses)</b>			
Gains/(losses) on revaluation of fixed assets		10,130	(14,327)
<b>Net movement in funds</b>		<u>1,883</u>	<u>(16,180)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		336,925	353,105
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>338,808</u></u>	<u><u>336,925</u></u>


The notes form part of these financial statements

MAWDESLEY VILLAGE HALL

BALANCE SHEET  
31ST DECEMBER 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	197,861	193,872
Investments	6	120,373	110,242
		<u>318,234</u>	<u>304,114</u>
<b>CURRENT ASSETS</b>			
Stocks	7	3,261	3,261
Debtors	8	4,730	5,900
Cash at bank and in hand		20,581	25,847
		<u>28,572</u>	<u>35,008</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(7,998)	(2,197)
<b>NET CURRENT ASSETS</b>		<u>20,574</u>	<u>32,811</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>338,808</u>	<u>336,925</u>
<b>NET ASSETS</b>		<u>338,808</u>	<u>336,925</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>338,808</u>	<u>336,925</u>
<b>TOTAL FUNDS</b>		<u>338,808</u>	<u>336,925</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 08/04/2024 and were signed on its behalf by:



Mrs B D Nichols - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023

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1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Investments**

All Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

All realised and unrealised gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of the year and opening market values. Realised and unrealised gains and losses are combined in the Statement of Financial Activities.

**Tangible fixed assets**

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

Building and improvements	- 2% straight line
Equipment and tools	- 25% on reducing balance
Furniture and fittings	- 25% on reducing balance
Solar panels	- 5% straight line

**Stocks**

Stock is included at the lower of cost and estimated selling price after making due provision for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

MAWDESLEY VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	16,772	1,170
Solar panel income	2,090	5,037
Miscellaneous donations	-	1,320
	<u>18,862</u>	<u>7,527</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Fixed asset investment dividends received	3,347	3,292
Deposit account interest	387	135
	<u>3,734</u>	<u>3,427</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year no payments were made to any trustees.

Payments to Trustees are permitted under the terms of a supplemental deed to the charity's Declaration of Trust dated 14th July 2015 and are made in accordance with section 185 of the Charities Act 2011.

**Trustees' expenses**

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

5. TANGIBLE FIXED ASSETS

	Land £	Building and improvements £	Moss garden £
<b>COST</b>			
At 1st January 2023	1,217	158,985	10,230
Additions	-	-	8,265
	<u>1,217</u>	<u>158,985</u>	<u>18,495</u>
At 31st December 2023	1,217	158,985	18,495
<b>DEPRECIATION</b>			
At 1st January 2023	144	12,855	-
Charge for year	36	3,180	-
	<u>180</u>	<u>16,035</u>	<u>-</u>
At 31st December 2023	180	16,035	-
<b>NET BOOK VALUE</b>			
At 31st December 2023	<u>1,037</u>	<u>142,950</u>	<u>18,495</u>
At 31st December 2022	<u>1,073</u>	<u>146,130</u>	<u>10,230</u>

MAWDESLEY VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. TANGIBLE FIXED ASSETS - continued

	Equipment and tools £	Furniture and fittings £	Solar panels £	Totals £
<b>COST</b>				
At 1st January 2023	14,078	19,635	29,490	233,635
Additions	581	4,249	-	13,095
At 31st December 2023	14,659	23,884	29,490	246,730
<b>DEPRECIATION</b>				
At 1st January 2023	9,445	9,944	7,375	39,763
Charge for year	1,205	3,210	1,475	9,106
At 31st December 2023	10,650	13,154	8,850	48,869
<b>NET BOOK VALUE</b>				
At 31st December 2023	4,009	10,730	20,640	197,861
At 31st December 2022	4,633	9,691	22,115	193,872

The cost of building and improvements is shown net of grants of £129,110.

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1st January 2023	110,242
Revaluations	10,131
At 31st December 2023	120,373
<b>NET BOOK VALUE</b>	
At 31st December 2023	120,373
At 31st December 2022	110,242

There were no investment assets outside the UK.

Cost or valuation at 31st December 2023 is represented by:

	Unlisted investments £
Valuation in 2019	2,683
Valuation in 2020	6,351
Valuation in 2021	15,535
Valuation in 2022	(14,327)
Valuation in 2023	10,131
Cost	100,000
	120,373

MAWDESLEY VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023

7. STOCKS

	2023	2022
	£	£
Stocks	3,261	3,261
	<u>3,261</u>	<u>3,261</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	-	901
Prepayments and accrued income	4,730	4,999
	<u>4,730</u>	<u>5,900</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	622
Social security and other taxes	565	-
Accruals and deferred income	7,433	1,575
	<u>7,998</u>	<u>2,197</u>

10. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	336,925	1,883	338,808
	<u>336,925</u>	<u>1,883</u>	<u>338,808</u>
<b>TOTAL FUNDS</b>	<u>336,925</u>	<u>1,883</u>	<u>338,808</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	89,796	(98,043)	10,130	1,883
	<u>89,796</u>	<u>(98,043)</u>	<u>10,130</u>	<u>1,883</u>
<b>TOTAL FUNDS</b>	<u>89,796</u>	<u>(98,043)</u>	<u>10,130</u>	<u>1,883</u>

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	353,105	(16,180)	336,925
	<u>353,105</u>	<u>(16,180)</u>	<u>336,925</u>
<b>TOTAL FUNDS</b>	<u>353,105</u>	<u>(16,180)</u>	<u>336,925</u>

MAWDESLEY VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2023

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	110,881	(112,734)	(14,327)	(16,180)
<b>TOTAL FUNDS</b>	<u>110,881</u>	<u>(112,734)</u>	<u>(14,327)</u>	<u>(16,180)</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	353,105	(14,297)	338,808
<b>TOTAL FUNDS</b>	<u>353,105</u>	<u>(14,297)</u>	<u>338,808</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	200,677	(210,777)	(4,197)	(14,297)
<b>TOTAL FUNDS</b>	<u>200,677</u>	<u>(210,777)</u>	<u>(4,197)</u>	<u>(14,297)</u>

11. RELATED PARTY DISCLOSURES

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

12. DESIGNATED FUNDS

To cover anticipated future expenditure, funds are being built up in a reserve account and held in a Charity Commission investment. At the year end the balances were as follows:-

	£
Contingency fund	26,000
Extraordinary repair fund	10,000
Robert Moss Will Trust	1,505

MAWDESLEY VILLAGE HALL

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

13. DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	Hall	Fund Raising	Bar	2023 Total	Hall	Bar	2022 Total
<b>Income</b>							
Operational income	33,614	16,772	33,586	83,972	41,366	54,894	96,260
Solar panel income	2,090	-	-	2,090	5,037	-	5,037
	<u>35,704</u>	<u>16,772</u>	<u>33,586</u>	<u>86,062</u>	<u>46,403</u>	<u>54,894</u>	<u>101,297</u>
<b>Direct expenditure</b>							
Event costs	14,185	3,080	-	17,265	15,813	-	15,813
Water	188	-	-	188	811	-	811
Light and heat	5,908	-	-	5,908	8,649	-	8,649
Light and heat prior year adjustment	-	-	-	-	1,170	-	1,170
Cleaner's wages	5,090	-	-	5,090	5,981	-	5,981
Cleaning materials	1,346	-	-	1,346	3,609	-	3,609
Caretakers wages	2,796	-	-	2,796	3,214	-	3,214
Booking secretary	4,016	-	-	4,016	1,217	-	1,217
Waste disposal	1,210	-	-	1,210	958	-	958
Bar supplies	-	6,747	15,743	22,490	-	26,404	26,404
Bar steward and bar wages	-	4,205	9,813	14,018	-	16,886	16,886
	<u>34,739</u>	<u>14,032</u>	<u>25,556</u>	<u>74,327</u>	<u>41,422</u>	<u>43,290</u>	<u>84,712</u>
<b>Gross Surplus</b>	<u>965</u>	<u>2,740</u>	<u>8,030</u>	<u>11,735</u>	<u>4,981</u>	<u>11,604</u>	<u>16,585</u>
<b>Other income</b>							
Donations				-			1,320
Net fundraising income				-			1,170
Fixed asset investment dividends received				3,347			3,292
Government grants received				-			3,667
Deposit account interest				387			135
				<u>15,469</u>			<u>26,169</u>
<b>Support and overhead costs</b>							
Insurance			324			2,253	
Printing, postage and stationery			363			555	
Advertising			260			803	
Telephone & broadband			1,328			1,758	
Repairs and maintenance			1,419			2,503	
Gardens			604			990	
Accountancy			2,059			2,034	
Stocktaker			600			560	
Sundry expenses			174			838	
Bank charges			-			159	
Operational administration			1,167			3,346	
Financial administration			6,311			3,650	
Donations			-			320	
Depreciation			<u>9,107</u>	<u>23,716</u>		<u>8,253</u>	<u>28,022</u>
<b>Net income</b>				<u>(8,247)</u>			<u>(1,853)</u>

Analysis of Hall Bookings

	2023	2022
School Hire	-	170
U3A	13,046	14,730
Private Functions	13,711	19,392
Mawdesley Tennis Club	824	354
MAD	3,542	2,061
Church	150	1,620
Scouts / Beavers	-	428
Chorley Council	800	668
Choir / Band	1,054	689
Kimber	400	132
Other	<u>87</u>	<u>1,122</u>
	<u>33,614</u>	<u>41,366</u>