Criftins Parish Hall and Playing Field

England & Wales · Charity number 522507

Details

Other names	CRIFTINS VILLAGE HALL, CRIFTINS VILLAGE HALL AND PLAYING FIELDS
Status	Registered
Legal form	Other
Registered	1968-11-22
Register	View on the Charity Commission register

Contact

Address	Criftins Parish Hall Dudleston Heath Ellesmere Shropshire SY12 9LE
Phone	01691690689
Email	criftinsph@gmail.com
Website	www.criftinsparishhall.co.uk

Activities

Objects: 1) IN THE INTEREST OF SOCIAL WELFARE, TO IMPROVE THE CONDITIONS OF LIFE OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY THE PROVISIONS OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION.2) SUBJECT TO CLAUSE 25 OF THIS SCHEME;A) THE LAND NUMBERED 1 IN PART 2 OF THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE COMMITTEE FOR USE BY THE INHABITANTS; ANDB) THE LAND NUMBERED 4 IN PART 2 OF THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE COMMITTEE FOR USE AS A RECREATION GROUND OR PLAYING FIELD FOR THE USE OF THE INHABITANTS.

Activities: Village Hall and Playing Field, providing a venue for social gatherings, educational and sports facilities (including, tennis, football, table tennis, snooker, bowls) and other beneficial community facilities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF CRIFTINS
- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£33,614	£42,924	-	-
2024-08-31	£52,305	£67,768	-	-
2023-08-31	£153,932	£168,620	-	-
2022-08-31	£66,523	£69,170	-	-
2021-08-31	£42,795	£42,407	-	-
2020-08-31	£51,621	£47,086	-	-

Trustees

Name	Role	Appointed
Alwyn Lewis		2025-11-18
Jennifer Elizabeth Clayton		2025-05-20
Sharon Irene Barnes		2024-11-19
Stephen Lloyd		2024-08-07
Thomas Richard Davies		2024-08-07

Criftins Parish Hall and Playing Field

England & Wales - Charity number 522507

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A — Independent Examiner's Report

Report to the trustees/ members of	Charity Name Criftins Parish Hall and Playing Field
On accounts for the year ended	31 August 2025
Charity no (if any)	522507
Set out on pages	3-12 (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2025.

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 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 confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.
** Please delete the words in the brackets if they do not apply.*

Signed:	Jane Tweedie
Date:	29 June 2026
Name:	S J Tweedie
Relevant professional qualification(s) or body (if any):	BSc FCA DChA
Address:	WR Partners Belmont House Shrewsbury Business Park Shrewsbury SY2 6LG

Section B	Disclosure
	Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

CHARITY COMMISSION FOR ENGLAND AND WALES

Charity Name	No (if any)
Criftins Village Hall and Playing Fields	

Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01/09/2024		31/08/2025

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donation & Legacies	5,232	-	-	5,232	1,455
Other trading activities	28,231	-	-	28,231	60,326
Investments	151	-	-	151	233
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
***Sub total** (Gross income for AR)*	33,614	-	-	33,614	62,014
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	33,614	-	-	33,614	62,014
A3 Payments					
Raising funds	616	-	-	616	24,205
Charitable Activities	42,308	-	-	42,308	36,323
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	42,924	-	-	42,924	60,528
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	42,924	-	-	42,924	60,528
Net of receipts/(payments)	- 9,310	-	-	- 9,310	1,486
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	15,619	-	-	15,619	14,133
Cash funds this year end	6,309	-	-	6,309	15,619

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank and in hand	6,309	-	-
		-	-	-
		-	-	-
	Total cash funds	6,309	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Land & Buildings	Endowed	-	83,982
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

	Signature	Print Name	Date of approval
Signed by one or two trustees on behalf of all the trustees	TRD	Thomas R Davies	22/06/2026

Section C Notes to the accounts

1 Basis of preparation

The charity has prepared its accounts on a receipts and payments basis for the year ended 31/08/2025, as permitted under the Charities Act for charities with gross income below £250,000. In the prior year, the accounts were prepared on an accruals basis in accordance with the Charities SORP (FRS 102).

The trustees have chosen to adopt the receipts and payments basis as it is considered more appropriate to the charity's current level of activity and resources.

Trustees' Annual Report for the period

	Period start date				Period end date		
From	Day 01	Month 09	Year 2024	To	Day 31	Month 08	Year 2025

Section A Reference and administration details

Charity name	Criftins Parish Hall and Playing Field
Other names charity is known by	
Registered charity number (if any)	5225074
Charity's principal address	Dudleston Heath Ellesmere Shropshire
Postcode	**SY12 9LE**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	J E Clayton		Appointed 20/05/2025	
2	O A P Tinoco		Appointed 19/11/2024	
3	S I Barnes		Appointed 19/11/2024	
4	T R Davies			
5	S Lloyd			
6	J A Chapman		Resigned	
7	S Davenport		Resigned	
8	R Jones		Resigned	
9	S Fugatt		Resigned	
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	WR Partners	Belmont House, Shrewsbury Business Park, Shrewsbury

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust deed
How the charity is constituted (eg. trust, association, company)	Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506). Prior to this amalgamation, the charity was governed by a trust deed dated 31 December 1959, established when Captain Owen transferred land to the village.
Trustee selection methods (eg. appointed by, elected by)	The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions. The Hall will be for particular 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 of the said inhabitants. The hall is regularly used by a number of clubs – senior citizens, whist, bingo, zumba and WI, and is available for private functions, such as birthday parties and wakes. All pay a modest fee for the use of the hall. The allotments are in use throughout the year, whilst bowls and tennis are played in spring and summer. The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.
Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)	**Review of Activities:** This year has seen many ups and downs. As in previous years there is still ongoing concern about the number of people using the hall, but since the change in trustees away from the previous leadership, this does seem to be improving, but it is a very slow process as people take their time to come back and feel welcome. We still require more trustees and volunteers to help run the place, but the hall is in good shape and just needs new creative ideas to help lift it out of its current depression. This has been an interesting year, being my first as a trustee and Chair, but it has been a learning experience, and id like to thank all of the Trustees and Volunteers (both past and present) for their hard work throughout the year. The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit: Running a Charity (PB2), when planning and carrying out the charitable activities of the charity in pursuit of its objects.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Throughout the year the trustees have been working to keep the hall open and operational. There have been many changes, to both the trustees and the usage of the hall.

Overall, it has proven to be a challenging year. The arrangement with the Matthew Rose Catering, the company operating the bar and take away, came to a disappointing end, due to the inability to strike a satisfactory lease agreement that covered costs – with them leaving the property owing over £1300 that we are yet to recover. This arrangement was not as fruitful as the previous management expected it to be, and has put CPH in a precarious position. We have lost the services of Oliver Parody and John Chapman as trustees, and I'd like to record our thanks for all the help they gave in any capacity to CPH. Although we lost their services we have gained the help of Jen Clayton as a trustee, and Kay Edgerton as a Volunteer.
While we have lost the outside management of the bar, we have brought it back in house, and have welcomed back Patricia Taylor, as a trustee, and Lousie Robinson as a volunteer to ensure the bar remains open for events and at least once a week on Fridays to bring in regular income. So, I'd like to thank them for volunteering. This seems to be a popular change and has seen an increase in the number of members of the community using the bar when it is open on Friday evenings.

We held a very well attended "Cleaning up Morning" where a team of 11, trustees and the community, came together to give the external area of the hall and carpark etc a big tidy up. Most recently the trustees ran a very popular and well attended Jumble sale, and we have our popular Christmas Fayre coming up in November.

We haven't managed to attract many new trustees, and are operating with the minimum number required, 5, whilst we seek out more. We have also failed to bring in/recruit a Treasurer, having been let down by more than 1 person with this position. To help share the workload, we are always looking for new Trustees.

This year hasn't been the busiest regarding grants and funding for work on the Hall, but we did complete the work to install a new unisex disabled toilet in the bar area, that was funded by the Foyle Foundation Grant received in 2024 – which we are very grateful for. In this year we have secured one grant, from the Ellesmere League of Friends, for £2500, to help renovate the back room and beverage kitchen – which once complete will almost finish a modernising of the whole building – Id like to give thanks to the League of Friends for their most generous donation.

Section E Financial review

Brief statement of the charity's policy on reserves	**Reserves Policy** The charity's policy is to maintain unrestricted reserves of approximately £16,000 to support ongoing operations and provide a contingency against unexpected costs. During the year, reserves reduced from £21,443 to £6,309 as a result of a challenging operating environment, including lower hall usage and the loss of income from the catering and bar arrangement. As reserves fell below the target level, the trustees formally suspended the reserves policy in May 2025 whilst they reviewed the charity's financial position and future plans. Following this review, and with plans in place to strengthen the charity's financial sustainability through increased community use and fundraising activities, the trustees voted to reinstated the reserves policy in March 2026 with effect from 1st September 2026. The trustees remain committed to rebuilding reserves towards the target level over the medium term.
Details of any funds materially in deficit	

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; • investment policy and objectives including any ethical investment policy adopted.	

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	TR	
Full name(s)	Thomas R Davies	
Position (eg Secretary, Chair, etc)	Chair of Trustees	

Date	22/06/2026

Accounts

Charity number: 522507

CRIFTINS PARISH HALL AND PLAYING FIELD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

WR Partners

Protecting your future.

CRIFTINS PARISH HALL AND PLAYING FIELD

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2024

Trustees	J. A. Chapman, Chair / Treasurer A. Unsworth, Vice Chair (resigned 6 December 2023) S. Davenport R. Jones S. Lloyd (appointed 7 August 2024) S Fugatt (resigned 7 August 2024) T. R. Davies (appointed 7 August 2024) P. Taylor (resigned 7 August 2024)
Charity registered number	522507
Principal office	Criftins Parish Hall Dudleston Heath Ellesmere Shropshire SY12 9LE
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the Charity for the 1 September 2023 to 31 August 2024.

Objectives and activities

a. Policies and objectives

The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions.

The Hall will be for particular 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 of the said inhabitants. The hall is regularly used by a number of clubs – senior citizens, whist, bingo, zumba and WI, and is available for private functions, such as birthday parties and wakes. All pay a modest fee for the use of the hall.

The allotments are in use throughout the year, whilst bowls and tennis are played in spring and summer.

The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

Throughout the year the Trustees have maintained their focus on improving the facilities at the Parish Hall, with the dual aims of increasing footfall, and broadening its appeal to the local community.

Overall, it has proved to be a year of significant, and sometimes painful, challenges. Events have highlighted the challenge of working with a very small pool of volunteers. Three trustees stepped down during the year, Anna Unsworth, Patricia Taylor and Sharon Fugatt. We also lost the services of a volunteer, Louise Robinson. It is always a matter of regret to lose committed trustees and helpers, and I would like to place on record our thanks to all four for their vital contribution to the work of CPH, and our best wishes for their future. Fortunately, we also gained two new trustees, Stephen Lloyd and Tom Davies, who will be seeking re-election at the AGM. It is evident, even in the short time they have been with us, that they have a lot to offer. Nevertheless, operating with only the minimum number of 5 trustees does place a disproportionate burden on each individual. With further changes envisaged, if we are to operate with our optimum number of 9 trustees, it is likely that we will be looking for an additional 6 trustees during the next 12 months.

In last year's report we referred to plans for a community hub and a play area. Sadly all but one of our grant applications were unsuccessful. We did obtain the promise of £5,000 from The Bernard Sunley Foundation, but this was contingent on our receiving additional funding from other sources, which did not materialise.

On the positive front, our new website is now in operation and offers potential hirers easy access to our online booking calendar. Our Facebook following continues to increase, and to date we boast in excess of 1100 followers. This, combined with our presence on 'Ellesmere Pulse', a digital hub focussed on the SY12 postcode district, means that our events reach an ever-larger number of local people and visitors. Our programme of Film Nights between September and April saw increased audiences, and resulted in a small profit. In addition to our regular users, we are starting to see new faces at events, and hiring enquiries from a wider range of local groups.

The upgrading of the premises continues to be a priority. In the last few months a new suspended ceiling and lighting has been fitted in the Bowls Lounge, and, thanks to the efforts of some of our local friends, the lounge has been redecorated, and with the help of a donation the curtains have been replaced by blinds. An application to The Foyle Foundation for help with upgrading our disabled toilet facilities resulted in a grant of £3,500. We hope the work will be finished by the end of 2024.

The most significant change this year has been our new partnership with Matthew Rose Catering. In the first phase, a takeaway service was introduced, bringing our commercial grade kitchen into regular use, and bringing lots of new people into the premises. When we lost our bar staff in July, Ben Healey, the owner of MR Catering, took over the running of the bar, which will soon be opening 5 nights a week. We are now in a position to offer catering with all our events, and a full programme of bar-based events has been organised between the summer and New Year. If successful, the arrangement will significantly increase our rental income and provide a vastly improved offer to potential hirers and the local community. This partnership has injected a new enthusiasm and professionalism, and it has been a real delight to work alongside Ben and his team. It is the conviction of the Trustees that this partnership is vital for the ongoing viability and growth of CPH, and Ben and his team enjoy the full support of the Trustees going forwards.

Achievements and performance (continued)

b. Review of activities

It has been a year of ups and downs. There is the ongoing concern about levels of local apathy demonstrated by the patchy attendance at social events, and the pressing need for more volunteers from the community. Yet the building is in better shape than ever, usage of the Hall has increased slightly in recent months – thanks in part to our new catering team – and overall there is the hope that we may have 'turned a corner.'

On a personal note, this will be my last Chairman's report, as my wife and I are shortly moving out of the area. The last four years or so have been a privilege and an amazing experience. I'd like to thank my fellow trustees and all our volunteers past and present for their support and friendship. Your contribution to the community deserves our recognition.

John Chapman
Sept 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of the Charity to build up and maintain free reserves of £16,000 to cover the expected expenditure of the charity. At the year end the charity held free reserves of £ 21,443 (2023: £31,387)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

a. Constitution

Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506).

Prior to this amalgamation, the charity was governed by a trust deed dated 31 December 1959, established when Captain Owen transferred land to the village for the objects set out on page 2

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

J. A. Chapman
(Chair of Trustees)

Date: 12/11/24

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Independent Examiner's Report to the Trustees of Criftins Parish Hall and Playing Field ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2024.

Responsibilities and Basis of Report

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

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Jane Tweedie

Dated: 3 December 2024

S J Tweedie

Bsc FCA DChA

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Endowment funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income and endowments from:					
Donations and legacies	3	-	4,951	4,951	*93,613*
Other trading activities	4	-	47,121	47,121	*60,083*
Investments	5	-	233	233	*236*
Total income and endowments		-	52,305	52,305	*153,932*
Expenditure on:					
Raising funds	6	-	24,205	24,205	*28,895*
Charitable activities	7	2,775	40,788	43,563	*139,725*
Total expenditure		2,775	64,993	67,768	*168,620*
Net movement in funds		(2,775)	(12,688)	(15,463)	*(14,688)*
Reconciliation of funds:					
Total funds brought forward		86,757	49,056	135,813	*150,501*
Net movement in funds		(2,775)	(12,688)	(15,463)	*(14,688)*
Total funds carried forward		83,982	36,368	120,350	*135,813*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	11		**98,907**		*104,426*
			98,907		*104,426*
Current assets					
Stocks	12	**2,417**		*5,548*	
Debtors	13	**6,050**		*15,759*	
Cash at bank and in hand		**15,619**		*14,133*	
		24,086		*35,440*	
Creditors: amounts falling due within one year	14	**(2,643)**		*(4,053)*	
Net current assets			**21,443**		*31,387*
Total assets less current liabilities			**120,350**		*135,813*
Total net assets			**120,350**		*135,813*
Charity funds					
Endowment funds	15		**83,982**		*86,757*
Restricted funds	15		**-**		-
Unrestricted funds	15		**36,368**		*49,056*
Total funds			**120,350**		*135,813*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

J. A. Chapman
(Chair of Trustees)

Date: 12/11/24

The notes on pages 11 to 21 form part of these financial statements.

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

1. General information

The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions.

Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Criftins Parish Hall and Playing Field meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquiries the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Other fixed assets	-	25% reducing balance

2. Accounting policies (continued)

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowed funds are assets that are set aside by the restrictions imposed by the donor. Whilst these are unable to be sold or spent, any benefits from the investment or aset can be used by the charity.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2024 £	**Unrestricted funds 2024 £**	**Total funds 2024 £**	*Total funds 2023 £*
Donations	-	1,451	**1,451**	*1,894*
Grants	-	3,500	**3,500**	*80,448*
Government grants	-	-	-	*11,271*
	-	4,951	**4,951**	*93,613*
Total 2023	*91,219*	*2,394*	*93,613*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Fundraising events	7,534	**7,534**	*10,103*
Hall & Kitchen hire	8,593	**8,593**	*7,835*
Post office and Allotment rentals	2,800	**2,800**	*2,690*
Other incoming resources	2,551	**2,551**	*2,255*
	21,478	**21,478**	*22,883*
Total 2023	*22,883*	*22,883*	

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bar income	25,643	**25,643**	*37,200*
Total 2023	*37,200*	*37,200*	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bank interest	233	**233**	*236*
Total 2023	*236*	*236*	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Bar expenses	24,205	**24,205**	*28,895*
Total 2023	*28,895*	*28,895*	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Endowment funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	*Total 2023 £*
Direct costs	2,775	-	40,788	**43,563**	*139,725*
Total 2023	*2,775*	*86,850*	*50,100*	*139,725*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	*Total funds 2023 £*
Direct costs	43,563	**43,563**	*139,725*
Total 2023	*139,725*	*139,725*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2024 £	Total funds 2024 £	*Total funds 2023 £*
Depreciation	7,749	**7,749**	*8,664*
Cleaning	4,221	**4,221**	*3,885*
Lighting, heating and water	8,337	**8,337**	*6,815*
General and property insurance	1,761	**1,761**	*1,631*
General repairs and maintenence	5,946	**5,946**	*14,431*
Bowling club - Greens maintenence	785	**785**	*660*
200 Club	2,400	**2,400**	*2,400*
Event expenditure	2,921	**2,921**	*5,684*
Music Licences	805	**805**	*512*
Waste	739	**739**	*698*
Postage, stationery and sundries	2,482	**2,482**	*4,785*
Grant expenditure	3,350	**3,350**	*86,850*
Accountancy	2,067	**2,067**	*2,710*
	43,563	**43,563**	*139,725*
Total 2023	*139,725*	*139,725*	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £950 *(2023 - £725)*, and accounts preparation of £950 (*2023 - £725*).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 August 2024, expenses totalling £NIL were reimbursed or paid directly to Trustee *(2023 - £793 to 3 Trustees)*. For reimbursement of expenditure for the hall £698 and mileage for hall travel £95.

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

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 September 2023	**138,725**	**75,147**	**10,952**	**224,824**
Additions	**-**	**2,230**	**-**	**2,230**
At 31 August 2024	**138,725**	**77,377**	**10,952**	**227,054**
Depreciation				
At 1 September 2023	**51,968**	**58,575**	**9,855**	**120,398**
Charge for the year	**2,775**	**4,700**	**274**	**7,749**
At 31 August 2024	**54,743**	**63,275**	**10,129**	**128,147**
Net book value				
At 31 August 2024	**83,982**	**14,102**	**823**	**98,907**
At 31 August 2023	*86,757*	*16,572*	*1,097*	*104,426*

The original land was purchased for £150 in 1959. Costs for the Village Hall and adjoining buildings have been written off subsequently. In the opinion of the Trustees the current market value of the Village Hall, land and other buildings is £400,000. The accounts reflect the major renovation work.

The playing field was originally bequeathed to the charity known as Criftins Playing Field in 1961. This was transferred to Criftins Village Hall and Playing Field on 29 August 2006. In the opinion of the Trustees the current market value of the playing field is £5,000.

12. Stocks

	2024 £	*2023 £*
Bar stock and consumables	**2,417**	*5,548*

13. Debtors

	2024 £	*2023 £*
Due within one year		
Other debtors	**6,050**	*15,759*
	6,050	*15,759*

14. Creditors: Amounts falling due within one year

	2024 £	*2023 £*
Trade creditors	**743**	*2,725*
Accruals and deferred income	**1,900**	*1,328*
	2,643	*4,053*

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds - all funds	**49,056**	**52,305**	**(64,993)**	**36,368**
Endowment funds				
Endowment Funds - all funds	**86,757**	**-**	**(2,775)**	**83,982**

The endowment fund relates to the land and buildling gifted in the original trust deed. The freehold property is depreciated at 2% and the land must be retained by committee for the purposes of a village hall and playing field for use by the inhabitants.

During the year the charity received grants from Ellesmere Rural Parish Council and the National Lottery to carry out disabled access improvement work and repair work to the Parish Hall's roof. At the end of the project there had been an underspend on the roof repairs. Permission was sought and granted from the National Lottery to transfer the surplus to unrestricted funds.

Total of funds	**135,813**	**52,305**	**(67,768)**	**120,350**

Statement of funds - prior year

	Balance at 1 September 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 August 2023 £*
Unrestricted funds					
General Funds	*60,969*	*62,713*	*(78,995)*	*4,369*	*49,056*
Endowment funds					
Endowment Fund	*89,532*	*-*	*(2,775)*	*-*	*86,757*
Restricted funds					
Restricted Fund	*-*	*91,219*	*(86,850)*	*(4,369)*	*-*
Total of funds	*150,501*	*153,932*	*(168,620)*	*-*	*135,813*

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Endowment funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	83,982	14,925	**98,907**
Current assets	-	24,086	**24,086**
Creditors due within one year	-	(2,643)	**(2,643)**
Total	83,982	36,368	**120,350**

Analysis of net assets between funds - prior period

	Endowment funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	*86,757*	*17,669*	*104,426*
Current assets	-	*35,440*	*35,440*
Creditors due within one year	-	*(4,053)*	*(4,053)*
Total	*86,757*	*49,056*	*135,813*

17. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2024.

Criftins Parish Hall and Playing Field

England & Wales - Charity number 522507

Accounts

Charity number: 522507

CRIFTINS PARISH HALL AND PLAYING FIELD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

WR Partners
Protecting your future.

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	J. A. Chapman, Chair / Treasurer A. Unsworth, Vice Chair (resigned 6 December 2023) A. Craven (resigned 6 February 2023) S. Davenport R. Jones P. Taylor S Fugatt (appointed 21 March 2023)
Charity registered number	522507
Principal office	Criftins Parish Hall Dudleston Heath Ellesmere Shropshire SY12 9LE
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Charity for the period from 1 September 2022 to 31 August 2023.

Objectives and activities

a. Policies and objectives

The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions.
The Hall will be for particular 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 of the said inhabitants.
The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.
The hall is regularly used by a number of clubs – senior citizens, whist, bingo, zumba and WI, and is available for private functions, such as birthday parties and wakes. All pay a modest fee for the use of the hall.
The allotments are in use throughout the year, whilst bowls and tennis are played in spring and summer.
The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

Throughout the year the Trustees have maintained their focus on improving the facilities at the Parish Hall, with the dual aims of increasing footfall, and broadening its appeal to the local community.

The replacement of the roof was completed during the year, with an underspend of over £4,000; an additional feature was a replacement turret clock, made possible by a generous local donation.

Our ongoing programme of improvement included redecoration and recarpeting of the main entrance, decorating the bar including window decals, and the adoption of a new logo, to be displayed on all our literature and social media with the strapline "Criftins Parish Hall. A great Community Space". The repainting of the front elevation of the building plus consistent maintenance of the grounds have given the Parish Hall added kerb appeal.

We continue to see moderate success with our organised events; we introduced a Christmas Panto, staged by a professional theatre company, for the first time in December 2022. The event was a sell-out, and will be repeated next year. We also had a full house for our second concert featuring the Fron Male Voice Choir and in celebration of the Coronation.

Income for the year showed a small increase across the board; expenses were also up, reflecting additional costs for maintenance and refurbishment. Our social media profile continues to improve, and we hope to reach 1,000 Facebook supporters by the end of 2023.

Achievements and performance (continued)

b. Review of activities

Aware of the need for coherent forward planning, the Trustees agreed a 3-year business plan in late 2022. The plan will be subject to ongoing 6-monthly reviews. The plan is built around 3 key objectives: (i) upgrading the building, (ii) strengthening our finances, and (iii) supporting local/national rural initiatives.

Progress on each of these objectives has been achieved as follows: (i) new disabled-friendly access doors fitted, hearing loop fitted in main hall, full electrical installation test completed, including repairs (ii) our online booking system has led to a significant increase in bookings, monthly film nights started in September, and a 'Friends of Criftins Parish Hall' scheme was launched with an aim of attracting 250 members, and an additional annual income of £10,000, plans for a new website were initiated, (iii) a 'Keep Shropshire Warm' advice session was held at the PH in September 2022, boundary hedging obtained under the Shropshire Council Community Tree scheme was planted to help secure our boundary and improve our environmental footprint. Further work is envisaged in this area, and an application has been submitted to Marches Energy Trust for an Energy Efficiency Survey in the near future. The Trustees are actively considering the installation an of additional 40 solar panels (with batteries), should grant funding be available. This would enable us to drastically reduce our carbon footprint and our electricity costs.

Despite the progress made, the Trustees were fully aware that the full potential of the Parish Hall facilities was not being realised. A questionnaire was sent to over 500 homes in the area, plus online users, to ascertain how the community wished to see the PH being put to greater use. Nearly 60 replies were received. The two most popular requests were for a community shop and a play area.

Initial enquiries were made to the Plunkett Foundation regarding the feasibility of a community shop, and signatures calling for a public launch were collected. Unfortunately, we did not receive the required number of signatures, and it became clear during the process that local interest was not strong enough to support the initiative. Research into the possibility of grant funding for a play area is ongoing.

Interest was also registered for part of the PH to be reconfigured as a community 'hub', and extensive work was carried out to cost the project – and these estimates will form the basis of several grant applications to be made in the next financial year.

Overall, despite some setbacks, it has been a satisfying, if exhausting, year. Our hope is that our efforts to 'rebrand' this valuable social asset will pay dividends in the years ahead.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of the Charity to build up and maintain free reserves to cover the expected expenditure of the charity for a period of six months. At the year end the charity held free reserves of £ 31,387 (2022: £39,955

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Structure, governance and management

a. Constitution

Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506).

Prior to this amalgamation, the charity was governed by a trust deed dated 31 December 1959, established when Captain Owen transferred land to the village for the objects set out on page 2

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period from which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

J. A Chapman
(Chair of Trustees)

Date: 14 May 2024

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Independent Examiner's Report to the Trustees of Criftins Parish Hall and Playing Field ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

Responsibilities and Basis of Report

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

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Jane Tweedie

Dated: 17 June 2024

S J Tweedie

Bsc FCA DChA

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Endowment funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income and endowments from:						
Donations and legacies	3	-	**91,219**	2,394	93,613	*7,556*
Other trading activities	4	-	-	60,083	60,083	*58,870*
Investments	5	-	-	236	236	*97*
Total income and endowments		-	91,219	62,713	153,932	*66,523*
Expenditure on:						
Raising funds	6	-	-	28,895	28,895	*22,343*
Charitable activities	7	2,775	86,850	50,100	139,725	*46,827*
Total expenditure		2,775	86,850	78,995	168,620	*69,170*
Net (expenditure)/income		(2,775)	4,369	(16,282)	(14,688)	*(2,647)*
Transfers between funds	15	-	(4,369)	4,369	-	-
Net movement in funds		(2,775)	-	(11,913)	(14,688)	*(2,647)*
Reconciliation of funds:						
Total funds brought forward		89,532	-	60,969	150,501	*153,148*
Net movement in funds		(2,775)	-	(11,913)	(14,688)	*(2,647)*
Total funds carried forward		86,757	-	49,056	135,813	*150,501*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 20 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	11		**104,426**		*110,546*
			104,426		*110,546*
Current assets					
Stocks	12	**5,548**		*5,079*	
Debtors	13	**15,759**		*2,198*	
Cash at bank and in hand		**14,133**		*34,363*	
		35,440		*41,640*	
Creditors: amounts falling due within one year	14	**(4,053)**		*(1,685)*	
Net current assets			**31,387**		*39,955*
Total assets less current liabilities			**135,813**		*150,501*
Total net assets			**135,813**		*150,501*
Charity funds					
Endowment funds	15		**86,757**		*89,532*
Restricted funds	15		**-**		*-*
Unrestricted funds	15		**49,056**		*60,969*
Total funds			**135,813**		*150,501*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

....

J. A. Chapman
(Chair of Trustees)

Date: 14 May 2024

The notes on pages 10 to 20 form part of these financial statements.

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

1. General information

The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions.

Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Criftins Parish Hall and Playing Field meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquiries the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Other fixed assets	-	25% reducing balance

2. Accounting policies (continued)

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowed funds are assets that are set aside by the restrictions imposed by the donor. Whilst these are unable to be sold or spent, any benefits from the investment or aset can be used by the charity.

Investment income, gains and losses are allocated to the appropriate fund.

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

3. Income from donations and legacies

	Restricted funds 2023 £	**Unrestricted funds 2023 £**	**Total funds 2023 £**	*Total funds 2022 £*
Donations	-	1,894	**1,894**	*1,029*
Grants	79,948	500	**80,448**	*-*
Government grants	11,271	-	**11,271**	*6,527*
	91,219	2,394	**93,613**	*7,556*
Total 2022	-	*7,556*	*7,556*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	**Total funds 2023 £**	*Total funds 2022 £*
Fundraising events	10,103	**10,103**	*8,979*
Hall & Kitchen hire	7,835	**7,835**	*-*
Post office and Allotment rentals	2,690	**2,690**	*9,351*
Other incoming resources	2,255	**2,255**	*5,138*
	22,883	**22,883**	*23,468*
Total 2022	*23,468*	*23,468*	

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bar income	37,200	**37,200**	*35,402*
Total 2022	*35,402*	*35,402*	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bank interest	236	**236**	*97*
Total 2022	*97*	*97*	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bar expenses	28,895	**28,895**	*22,343*
Total 2022	*22,343*	*22,343*	

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Endowment funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	*Total 2022 £*
Direct costs	2,775	86,850	50,100	**139,725**	*46,827*
Total 2022	*2,775*	*-*	*44,052*	*46,827*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £	*Total funds 2022 £*
Direct costs	139,725	**139,725**	*46,827*
Total 2022	*46,827*	*46,827*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2023 £	Total funds 2023 £	*Total funds 2022 £*
Depreciation	8,664	**8,664**	*9,779*
Cleaning	3,885	**3,885**	*4,064*
Lighting, heating and water	6,815	**6,815**	*6,803*
General and property insurance	1,631	**1,631**	*1,589*
General repairs and maintenence	14,431	**14,431**	*8,840*
Bowling club - Greens maintenence	660	**660**	*483*
200 Club	2,400	**2,400**	*2,400*
Event expenditure	5,684	**5,684**	*3,958*
Music Licences	512	**512**	*920*
Waste	698	**698**	*566*
Postage, stationery and sundries	4,785	**4,785**	*2,747*
Grant expenditure	86,850	**86,850**	*2,951*
Accountancy	2,710	**2,710**	*1,727*
	139,725	**139,725**	*46,827*
Total 2022	*46,827*	*46,827*	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £725 *(2022 - £660)*, and accounts preparation of £725 (*2022 - £600*).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 August 2023, expenses totalling £793 were reimbursed or paid directly to 3 Trustees *(2022 - £248 to 1 Trustee)*. For reimbursement of expenditure for the hall £698 and mileage for hall travel £95.

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

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 September 2022	138,725	72,603	10,952	222,280
Additions	-	2,544	-	2,544
At 31 August 2023	138,725	75,147	10,952	224,824
Depreciation				
At 1 September 2022	49,193	53,051	9,490	111,734
Charge for the year	2,775	5,524	365	8,664
At 31 August 2023	51,968	58,575	9,855	120,398
Net book value				
At 31 August 2023	86,757	16,572	1,097	104,426
At 31 August 2022	*89,532*	*19,552*	*1,462*	*110,546*

The original land was purchased for £150 in 1959. Costs for the Village Hall and adjoining buildings have been written off subsequently. In the opinion of the Trustees the current market value of the Village Hall, land and other buildings is £400,000. The accounts reflect the major renovation work.

The playing field was originally bequeathed to the charity known as Criftins Playing Field in 1961. This was transferred to Criftins Village Hall and Playing Field on 29 August 2006. In the opinion of the Trustees the current market value of the playing field is £5,000.

12. Stocks

	2023 £	*2022 £*
Bar stock and consumables	5,548	*5,079*

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

13. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	**15,759**	*2,198*
	15,759	*2,198*

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	**2,725**	*1,601*
Accruals and deferred income	**1,328**	*84*
	4,053	*1,685*

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
General Funds	**60,969**	**62,713**	**(78,995)**	**4,369**	**49,056**
Endowment funds					
Endowment Fund	**89,532**	**-**	**(2,775)**	**-**	**86,757**

The endowment fund relates to the land and buildling gifted in the original trust deed. The freehold property is depreciated at 2% and the land must be retained by committee for the purposes of a village hall and playing field for use by the inhabitants.

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Restricted funds					
Restricted Fund	**-**	**91,219**	**(86,850)**	**(4,369)**	**-**

During the year the charity received grants from Ellesmere Rural Parish Council and the National Lottery to carry out disabled access improvement work and repair work to the Parish Hall's roof. At the end of the project there had been an underspend on the roof repairs. Permission was sought and granted from the National Lottery to transfer the surplus to unrestricted funds.

Total of funds	**150,501**	**153,932**	**(168,620)**	**-**	**135,813**

Statement of funds - prior year

	Balance at 1 September 2021 £	*Income £*	*Expenditure £*	*Balance at 31 August 2022 £*
Unrestricted funds				
General Funds	*60,841*	*66,523*	*(66,395)*	*60,969*
Endowment funds				
Endowment Fund	*92,307*	*-*	*(2,775)*	*89,532*
Total of funds	*153,148*	*66,523*	*(69,170)*	*150,501*

15. Statement of funds (continued)

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	86,757	17,669	**104,426**
Current assets	-	35,440	**35,440**
Creditors due within one year	-	(4,053)	**(4,053)**
Total	86,757	49,056	**135,813**

Analysis of net assets between funds - prior year

	Endowment funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*89,532*	*21,014*	*110,546*
Current assets	-	*41,640*	*41,640*
Creditors due within one year	-	*(1,685)*	*(1,685)*
Total	*89,532*	*60,969*	*150,501*

17. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2023.

Criftins Parish Hall and Playing Field

England & Wales - Charity number 522507

Accounts

Charity number: 522507

CRIFTINS PARISH HALL AND PLAYING FIELD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

WR Partners
Protecting your future.

CRIFTINS PARISH HALL AND PLAYING FIELD

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022

Trustees	J. A. Chapman, Chair/Treasurer A. Unsworth, Vice Chair A. Craven S. Davenport R. Jones P. Taylor
Charity registered number	522507
Principal office	Criftins Parish Hall Dudleston Heath Ellesmere Shropshire SY12 9LE
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the Charity for the period from 1 September 2021 to 31 August 2022.

Objectives and activities

a. Policies and objectives

The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions.
The Hall will be for particular 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 of the said inhabitants.
The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.
The hall is regularly used by a number of clubs – senior citizens, whist, bingo, zumba and WI, and is available for private functions, such as birthday parties and wakes. All pay a modest fee for the use of the hall.
The allotments are in use throughout the year, whilst bowls and tennis are played in spring and summer.
The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2)'

Achievements and performance

a. Review of activities

The highlight of the year 2021-22 was the successful outcome of a bid for funding from the National Lottery Community Fund to replace the ageing roof on the Parish Hall. After the best part of a year collecting and comparing estimates and a lot of work on the part of our Vice-Chair Anna Unsworth in preparing the bid, we were delighted to be informed in February of this year that our bid was successful; the total – slightly higher than we had requested – was £79,948. Work began in Sept 2022 and should be complete by Spring 2023.

A number of other significant improvements have been made or initiated this year. Helped by generous grants from Ellesmere Rural Parish Council we have installed a 4K projection system, which had its first outing during our Jubilee Week celebrations in June. Having successfully applied to become an independent promoter for 'Flicks in the Sticks' we will begin monthly film nights in September. We have also invested in an online booking system which allows prospective hirers to check the hall diary and make provisional bookings from our website. By the end of the current financial year ERPC had also agreed to contribute a sum in excess of £11,000 towards a planned disabled access package, including push-pad entry doors, induction loop and improved toilet provision.

As well as internal improvements, the trustees have focused on drainage issues affecting both the allotments and the playing field. All adjoining ditches have been cleared, undergrowth has been cut back, and a programme of regular maintenance of the playing field has been established. As part of our plan to enhance the appearance and environmental profile of the site we have applied to the Shropshire Council Community Tree Scheme in order to increase our stock of trees and hedgerows. We shall be informed of the outcome of our application in Autumn 2022.

Achievements and performance (continued)

We are pleased to report a significant increase in footfall during the year; some of this is due to more private hirers accessing our website, as well as events organised by the trustees. In November we had our first Christmas Food and Craft Fair; we had a full complement of stalls and the building was crammed with shoppers. We started planning early in the New Year for the Jubilee Week in June. We were able to procure the assistance of a local commercial artist, who worked with children from Criftins Primary School to decorate our BT Openreach cabinets. This generated a lot of local interest, helped by press and local radio coverage. We were especially grateful to receive 50% sponsorship of the costs from a local employer. As well as a film night and rock concert we had a sell-out concert with the Fron Male Voice Choir, who subsequently hired the venue for their annual social. Our second Summer Fayre was a great success, as was our first foray into outdoor cinema in August.

We are constantly looking at ways to extend the reach of our publicity. We use social media extensively. Our Facebook followers have increased by over 50% during the year and our colourful posters are regularly seen in the area. We also regularly publicise our events on Radio Shropshire.

On the financial front, our income increased by 63% over the previous year, despite a 2/3 drop in grant income. Despite significant expenditure on equipment and upkeep, our end-of-year reserves were only slightly down on the previous year. We believe we have kept the right balance between expansion and consolidation.

Coming out of the restrictions of lockdown has been a considerable challenge for a small group of volunteers. We could achieve so much more with additional volunteers and trustees, but we remain committed to maintaining a valuable community resource, characterised by a positive, well-informed and timely response to local needs.

John Chapman

Chair of Trustees

October 2022

15/3/23

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resourced to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of the charity to build up and maintain free reserves to cover the expected expenditure of the charity for a period of six months. At the year end the charity held free reserves of £ 39,955 (2021: £39,232)

Structure, governance and management

a. Constitution

Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506).

Prior to this amalgamation, the charity was governed by a trust deed dated 31 December 1959, established when Captain Owen transferred land to the village for the objects set out on page 2.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

J. A. Chapman
(Chair of Trustees)

Date: 15/3/23

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Independent Examiner's Report to the Trustees of Criftins Parish Hall and Playing Field ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2022.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Jane Tweedie

S J Tweedie

Dated: 21 March 2023

BSc FCA DChA

WR Partners
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Endowment funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income and endowments from:					
Donations and legacies	3	-	7,556	7,556	*18,054*
Other trading activities	4	-	58,870	58,870	*24,630*
Investments	5	-	97	97	*111*
Total income and endowments		-	66,523	66,523	*42,795*
Expenditure on:					
Raising funds	6	-	22,343	22,343	*11,293*
Charitable activities	7	2,775	44,052	46,827	*31,114*
Total expenditure		2,775	66,395	69,170	*42,407*
Net movement in funds		(2,775)	128	(2,647)	*388*
Reconciliation of funds:					
Total funds brought forward		92,307	60,841	153,148	*152,760*
Net movement in funds		(2,775)	128	(2,647)	*388*
Total funds carried forward		89,532	60,969	150,501	*153,148*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	11		110,546		113,916
			110,546		113,916
Current assets					
Stocks	12	5,079		2,129	
Debtors	13	2,198		3,749	
Cash at bank and in hand		34,363		35,016	
		41,640		40,894	
Creditors: amounts falling due within one year	14	(1,685)		(1,662)	
Net current assets			39,955		39,232
Total assets less current liabilities			150,501		153,148
Net assets excluding pension asset			150,501		153,148
Total net assets			150,501		153,148
Charity funds					
Endowment funds	15		89,532		92,307
Restricted funds	15		-		-
Unrestricted funds	15		60,969		60,841
Total funds			150,501		153,148

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

J. A. Chapman
(Chair of Trustees)

Date: 15/3/23

The notes on pages 9 to 19 form part of these financial statements.

1. General information

The objectives of Criftins Village Hall are to provide a village hall for the use of inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of political, religious or other opinions.

Criftins Parish Hall And Playing Field is a registered charity, number 5522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (Charity number: 522507) amalgamated with Criftins Playing Field (Charity number: 522506).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Criftins Parish Hall and Playing Field meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquiries the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government Covid support grants have been included in donations for the purpose of these accounts.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Other fixed assets	-	25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2. Accounting policies (continued)

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowed funds are assets that are set aside by the restrictions imposed by the donor. Whilst these are unable to be sold or spent, any benefits from the investment or aset can be used by the charity.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	1,029	**1,029**	*123*
Grants	-	**-**	*500*
Government Covid Support Grants	6,527	**6,527**	*17,431*
	7,556	**7,556**	*18,054*
Total 2021	*18,054*	*18,054*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Fundraising events	8,979	**8,979**	*6,722*
Hall hire, Post Office rental and Allotment rental	9,351	**9,351**	*3,355*
Other income	5,138	**5,138**	*1,659*
	23,468	**23,468**	*11,736*
Total 2021	*11,736*	*11,736*	

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bar Income	35,402	**35,402**	*12,894*
Total 2021	*12,894*	*12,894*	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank interest	97	**97**	*111*
Total 2021	*111*	*111*	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bar expenses	22,343	**22,343**	*11,293*
Total 2021	*11,293*	*11,293*	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Endowment funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	*Total 2021 £*
Direct costs	2,775	44,052	**46,827**	*31,114*
Total 2021	*2,775*	*28,339*	*31,114*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £	*Total funds 2021 £*
Direct costs	46,827	**46,827**	*31,114*
Total 2021	*31,114*	*31,114*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2022 £	Total funds 2022 £	*Total funds 2021 £*
Depreciation	9,779	**9,779**	*9,979*
Cleaning	4,064	**4,064**	*2,239*
Lighting, heating and water	6,803	**6,803**	*4,634*
General and property insurance	1,589	**1,589**	*1,557*
General repairs and maintenance	8,840	**8,840**	*5,160*
Bowling club - Fees and league levies	-	-	*14*
Bowling club - Greens maintenance	483	**483**	*694*
200 Club	2,400	**2,400**	*2,400*
Event expenditure	3,958	**3,958**	-
Music licences	920	**920**	-
Waste	566	**566**	*212*
Postage, stationery and sundries	2,747	**2,747**	*2,738*
Purchases & Grant expenditure	2,951	**2,951**	-
Governance costs	1,727	**1,727**	*1,487*
	46,827	**46,827**	*31,114*
Total 2021	*31,114*	*31,114*	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,260 (2021: £1,175).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 August 2022, expenses totalling £248 were reimbursed to Patricia Taylor Trustee *(2021 - £NIL to Trustee)*. For reimbursement of mileage for hall travel since January 2022

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 September 2021	**138,725**	**66,194**	**10,952**	**215,871**
Additions	-	6,409	-	6,409
At 31 August 2022	**138,725**	**72,603**	**10,952**	**222,280**
Depreciation				
At 1 September 2021	**46,418**	**46,534**	**9,003**	**101,955**
Charge for the year	**2,775**	**6,517**	**487**	**9,779**
At 31 August 2022	**49,193**	**53,051**	**9,490**	**111,734**
Net book value				
At 31 August 2022	**89,532**	**19,552**	**1,462**	**110,546**
At 31 August 2021	*92,307*	*19,660*	*1,949*	*113,916*

The original land was purchased for £150 in 1959. Costs for the Village Hall and adjoining buildings have been written off subsequently. In the opinion of the Trustees the current market value of the Village Hall, land and other buildings is £400,000. The accounts reflect the major renovation work.

The playing field was originally bequeathed to the charity known as Criftins Playing Field in 1961. This was transferred to Criftins Village Hall and Playing Field on 29 August 2006. In the opinion of the Trustees the current market value of the playing field is £5,000.

12. Stocks

	2022 £	*2021 £*
Bar stock and consumables	**5,079**	*2,129*

13. Debtors

	2022 £	*2021 £*
Due within one year		
Other debtors	**2,198**	*3,749*
	2,198	*3,749*

14. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Trade creditors	**1,601**	*1,289*
Accruals and deferred income	**84**	*373*
	1,685	*1,662*

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
General Funds	**60,841**	**66,523**	**(66,395)**	**60,969**
Endowment funds				
Endowment Fund	**92,307**	**-**	**(2,775)**	**89,532**
Total of funds	**153,148**	**66,523**	**(69,170)**	**150,501**

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2020 £	*Income £*	*Expenditure £*	*Balance at 31 August 2021 £*
Unrestricted funds				
General Funds	*57,678*	*42,795*	*(39,632)*	*60,841*
Endowment funds				
Endowment Fund	*95,082*	*-*	*(2,775)*	*92,307*

The endowment fund relates to the land and buildling gifted in the original trust deed. The freehold property is depreciated at 2% and the land must be retained by committee for the purposes of a village hall and playing field for use by the inhabitants.

Total of funds	*152,760*	*42,795*	*(42,407)*	*153,148*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2022 £	**Unrestricted funds 2022 £**	**Total funds 2022 £**
Tangible fixed assets	89,532	21,014	**110,546**
Current assets	-	41,640	**41,640**
Creditors due within one year	-	(1,685)	**(1,685)**
Total	89,532	60,969	**150,501**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Endowment funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*92,307*	*21,609*	*113,916*
Current assets	-	*40,894*	*40,894*
Creditors due within one year	-	*(1,662)*	*(1,662)*
Total	*92,307*	*60,841*	*153,148*

17. Related party transactions

The charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between any related parties and the charity at 31 August 2022.

Criftins Parish Hall and Playing Field

England & Wales - Charity number 522507

Accounts

Charity number: 522507

CRIFTINS PARISH HALL AND PLAYING FIELD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

WR Partners

Protecting your future.

CRIFTINS PARISH HALL AND PLAYING FIELD

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2021

Charity registered number 522507

Principal office

Criftins Parish Hall
Dudleston Heath
Ellesmere
Shropshire
SY12 9LE

Accountants

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 September 2020 to 31 August 2021.

Objectives and activities

a. Policies and objectives

The objectives of Criftins Parish Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of polical, religious or other opinions.
The Hall will be for particular 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 of the said inhabitants.
The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.
The hall is regularly used by a number of clubs – senior citizens, whist, bingo, zumba and WI, and is available for private functions, such as birthday parties and wakes. All pay a modest fee for the use of the hall.
The allotments are in use throughout the year, whilst bowls and tennis are played in spring and summer.
The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2)'

Achievements and performance

a. Review of activities

The new committee of trustees took over in the middle of lockdown. During a brief window when the restrictions were lifted we were able to host a free Christmas lunch for volunteers and local supporters. The next four months, whilst the hall was closed, were spent carrying out internal repairs and decoration, an asbestos survey was carried out, and the building was prepared for reopening under Covid restrictions. It became clear early on that we would need to plan for the roof to be replaced in its entirety, and a lot of the spring was taken up with gathering quotations from roofing contractors. The trustees eventually decided to hire a local contractor and begin the process of seeking grant funding of £75,000 from the Big Lottery Fund. The result will be known in mid-December, and if our bid is successful, the work will commence in Spring 2022.

From May 2021 onwards regular activities began to return; the bar was re-opened and regular hirings re-commenced. In late May we organised our first ever car boot sale and in July we held a summer fair which attracted a lot of local support. Two food nights were held, and a monthly quiz night has been started. During this whole period we benefitted from Covid Support Grants totalling almost £18,000.

Achievements and performance (continued)

Our decision to have a dog-friendly policy in the hall bar has highlighted our community-centred focus and we are beginning to attract new customers and hirers.
There has been a considerable outlay to replace hall equipment that was missing, but savings have been achieved by careful monitoring of outgoings.

Future plans include the provision of suitable disabled and baby-changing facilities, refurbishment of the bowls lounge, and reinstatement of shower and toilet facilities for large-scale external events, e.g. festivals. One of our trustees is investigating the possibility of regular youth events, and we are actively looking for ways to increase use of the playing field, once drainage works have been carried out. A budgetary sub-committee will meet in Nov 2021 to examine ways to increase our income streams and ensure that our fixed assets (e.g. our high-grade kitchen, currently underused) bring a good return on investment.

A great deal has been achieved with a small number of committed and enthusiastic trustees and volunteers. We end the year in good spirits, an increased bank balance, and a healthy optimism for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resourced to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

IIt is the aim of the charity to build up and maintain free reserves to cover the expected expenditure of the charity for a period of six months. At the year end the charity held free reserves of £ 39,232 (2020: £28,865)

Structure, governance and management

a. Constitution

Criftins Parish Hall and Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (charity no 522507) amalgamated with Criftins Playing Field (charity no 522506).

Prior to this amalgamation, the charity was governed by a trust deed dated 31 December 1959, established when Captain Owen transferred land to the village for the objects set out below.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

Structure, governance and management (continued)

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

J. A. Chapman
(Chair of Trustees)
Date: 8 March 2022

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

Independent Examiner's Report to the Trustees of Criftins Parish Hall and Playing Field ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2021.

Responsibilities and Basis of Report

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

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Jane Tweedie   Dated: 14 June 2022

S J Tweedie   BSc FCA DCha

WR Partners
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Endowment funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income and endowments from:					
Donations and legacies	3	-	**18,054**	**18,054**	*16,195*
Other trading activities	4	-	**24,630**	**24,630**	*35,341*
Investments	5	-	**111**	**111**	*85*
Total income and endowments		-	**42,795**	**42,795**	*51,621*
Expenditure on:					
Raising funds	6	-	**11,293**	**11,293**	*14,566*
Charitable activities	7	**2,775**	**28,339**	**31,114**	*32,520*
Total expenditure		**2,775**	**39,632**	**42,407**	*47,086*
Net movement in funds		**(2,775)**	**3,163**	**388**	*4,535*
Reconciliation of funds:					
Total funds brought forward		**95,082**	**57,678**	**152,760**	*148,225*
Net movement in funds		**(2,775)**	**3,163**	**388**	*4,535*
Total funds carried forward		**92,307**	**60,841**	**153,148**	*152,760*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 19 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	11		**113,916**		*123,895*
			113,916		*123,895*
Current assets					
Stocks	12	**2,129**		*600*	
Debtors	13	**3,749**		*1,006*	
Cash at bank and in hand		**35,015**		*28,094*	
		40,893		*29,700*	
Creditors: amounts falling due within one year	14	**(1,661)**		*(835)*	
Net current assets			**39,232**		*28,865*
Total assets less current liabilities			**153,148**		*152,760*
Net assets excluding pension asset			**153,148**		*152,760*
Total net assets			**153,148**		*152,760*
Charity funds					
Endowment funds	15		**92,307**		*95,082*
Restricted funds	15		**-**		*-*
Unrestricted funds	15		**60,841**		*57,678*
Total funds			**153,148**		*152,760*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

J. A. Chapman

Date: 8 March 2022

The notes on pages 9 to 19 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1. General information

The objectives of Criftins Village Hall are to provide a village hall for the use of inhabitants of the Ecdesiastical Parish of Criftins and neighbourhood without distinction of sex or of political, religious or other opinions.

Criftins Parish Hall And Playing Field is a registered charity, number 5522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Village Hall (Charity number: 522507) amalgamated with Criftins Playing Field (Charity number: 522506).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Crittins Parish Hall and Playing Field meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquiries the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the forseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The Trustees have also assessed the potential impact on the future operations of the Charity with regard to the Covid-19 outbreak. The Charity is considered to be well positioned given the current environment with no impact on the going concern basis of the financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government Covid support grants have been treated as other income for the purpose of these accounts.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	2% straight line
Plant and machinery	-	25% reducing balance
Other fixed assets	-	25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Accounting policies (continued)

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowed funds are assets that are set aside by the restrictions imposed by the donor. Whilst these are unable to be sold or spent, any benefits from the investment or aset can be used by the charity.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	123	**123**	*3,224*
Grants	500	**500**	*2,471*
Government Covid Support Grants	17,431	**17,431**	*10,500*
	18,054	**18,054**	*16,195*
Total 2020	*16,195*	*16,195*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Fundraising events	6,722	**6,722**	*5,796*
Bowling club subscriptions, fees and levies	-	**-**	*1,328*
Hall hire, Post Office rental and Allotment rental	3,355	**3,355**	*5,776*
Other income	1,659	**1,659**	*2,446*
	11,736	**11,736**	*15,346*
Total 2020	*15,346*	*15,346*	

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Bar Income	12,894	**12,894**	*19,995*
Total 2020	*19,995*	*19,995*	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Bank interest	111	**111**	*85*
Total 2020	*85*	*85*	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Bar expenses	11,293	**11,293**	*14,566*
Total 2020	*14,566*	*14,566*	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Endowment funds 2021 £	**Unrestricted funds 2021 £**	**Total funds 2021 £**	*Total funds 2020 £*
Direct costs	2,775	28,339	**31,114**	*32,520*
Total 2020	*2,775*	*29,745*	*32,520*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	**Total funds 2021 £**	*Total funds 2020 £*
Direct costs	31,114	**31,114**	*32,520*
Total 2020	*32,520*	*32,520*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable Activities 2021 £	Total funds 2021 £	*Total funds 2020 £*
Depreciation	9,979	**9,979**	*12,379*
Cleaning	2,240	**2,240**	*1,247*
Lighting, heating and water	4,634	**4,634**	*4,992*
General and property insurance	1,557	**1,557**	*1,453*
General repairs and maintenance	5,159	**5,159**	*4,058*
Bowling club - Fees and league levies	14	**14**	*450*
Bowling club - Greens maintenance	694	**694**	*264*
200 Club	2,400	**2,400**	*2,400*
Event expenditure	-	**-**	*699*
Waste	212	**212**	*332*
Postage, stationery and sundries	2,738	**2,738**	*1,968*
Governance costs	1,487	**1,487**	*2,278*
	31,114	**31,114**	*32,520*
Total 2020	*32,520*	*32,520*	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,175 (2020: £1,105).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 August 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 September 2020	**138,725**	**66,194**	**10,952**	**215,871**
At 31 August 2021	**138,725**	**66,194**	**10,952**	**215,871**
Depreciation				
At 1 September 2020	**43,643**	**39,980**	**8,353**	**91,976**
Charge for the year	**2,775**	**6,554**	**650**	**9,979**
At 31 August 2021	**46,418**	**46,534**	**9,003**	**101,955**
Net book value				
At 31 August 2021	**92,307**	**19,660**	**1,949**	**113,916**
At 31 August 2020	*95,082*	*26,214*	*2,599*	*123,895*

The original land was purchased for £150 in 1959. Costs for the Village Hall and adjoining buildings have been written off subsequently. In the opinion of the Trustees the current market value of the Village Hall, land and other buildings is £400,000. The accounts reflect the major renovation work.

The playing field was originally bequeathed to the charity known as Criftins Playing Field in 1961. This was transferred to Criftins Village Hall and Playing Field on 29 August 2006. In the opinion of the Trustees the current market value of the playing field is £5,000.

12. Stocks

	2021 £	*2020 £*
Bar stock and consumables	**2,129**	*600*

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

13. Debtors

	2021 £	*2020* *£*
Due within one year		
Other debtors	**3,749**	*1,006*
	3,749	*1,006*

14. Creditors: Amounts falling due within one year

	2021 £	*2020* *£*
Trade creditors	**1,288**	*30*
Accruals and deferred income	**373**	*805*
	1,661	*835*

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2020 £	Income £	Expenditure £	Balance at 31 August 2021 £
Unrestricted funds				
General Funds - all funds	**57,678**	**42,795**	**(39,632)**	**60,841**
Endowment funds				
Endowment Funds - all funds	**95,082**	**-**	**(2,775)**	**92,307**
Total of funds	**152,760**	**42,795**	**(42,407)**	**153,148**

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2019 £	*Income £*	*Expenditure £*	*Balance at 31 August 2020 £*
Unrestricted funds				
General Funds	*50,368*	*51,621*	*(44,311)*	*57,678*
Endowment funds				
Endowment Funds - all funds	*97,857*	*-*	*(2,775)*	*95,082*
Total of funds	*148,225*	*51,621*	*(47,086)*	*152,760*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2021 £	**Unrestricted funds 2021 £**	**Total funds 2021 £**
Tangible fixed assets	92,307	21,609	**113,916**
Current assets	-	40,893	**40,893**
Creditors due within one year	-	(1,661)	**(1,661)**
Total	92,307	60,841	**153,148**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Endowment funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	*95,082*	*28,813*	*123,895*
Current assets	-	*29,700*	*29,700*
Creditors due within one year	-	*(835)*	*(835)*
Total	*95,082*	*57,678*	*152,760*

17. Related party transactions

The charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between any related parties and the charity at 31 August 2021.

Criftins Parish Hall and Playing Field

England & Wales - Charity number 522507

Accounts

Charity number: 522507

CRIFTINS PARISH HALL AND PLAYING FIELD

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

WR Partners

Protecting your future.

CRIFTINS PARISH HALL AND PLAYING FIELD

CONTENTS

CRIFTINS PARISH HALL AND PLAYING FIELD

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2020

Trustees	J Baker, Chairman J Driskell S Davenport I Ward, Secretary C Jones B Sobczak C Wilde (resigned 1 November 2019) H Gillam (resigned 1 February 2020) A Gillam (resigned 1 February 2020) S Kelly K Egerton
Charity registered number	522507
Principal office	Criftins Parish Hall Dudleston Heath Ellesmere Shropshire SY12 9LE
Accountants	WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of the charity for the year 1 September 2019 to 31 August 2020.

Objectives and activities

a. Policies and objectives

The objectives of Criftins Village Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of political, religious or other opinions.

The Hall will be for particular 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 of the said inhabitants. There are flourishing bowls, football and tennis sections utilising the playing field. An allotment society also uses a further small section of the field. The hall is regularly used by senior citizens club, whist, snooker, table tennis, and women's institute. All pay a very modest fee for the use of the hall.

The playing field must be retained by the Committee for use as a recreational ground or playing field for the use of the inhabitants.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

We continued on a positive note for the first half of the year. The bar & events held at the hall being successful. A local chef hired the kitchen & introduced food nights once a month, this proved very popular.

The winter skittles league continued with 64 players enjoying a match every week. Things were looking very positive & the Trustees were now looking towards the future & producing a business plan with the aim of applying for grants to take the Hall forwards.

Our book keeping has been moved onto a cloud-based accounting system & this is proving very helpful with keeping on top of our accounts.

Unfortunately, we were forced to close in March due to Covid-19. The Trustees have taken the decision to remain closed over the summer but we are now working towards making the hall Covid secure. We were able to secure Covid Support grants from Shropshire Council for £10,000 & £500. With this money & taking decisions to lower our overheads, we are still in a strong financial position.

We have regular income from the Post Office, Allotments, Tennis club, 200 Club & Solar panels. None of this money was affected by Covid-19.

Once we are Covid secure, the Trustees plan to open the hall gradually & work will continue on the business plan & look at all options for the future.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of the charity to build up and maintain free reserves to cover the expected expenditure of the charity for a period of six months. At the year end the charity held free reserves of £28,865 (2019: £12,351).

Structure, governance and management

a. Constitution

Criftins Parish Hall And Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Cillage Hall (charity number: 522507) amalgamated with Criftins Playing Field (charity number: 522506).

Prior to this amalgamation, the charity was governed by a trust deed dated 31 December 1959, established when Captain Owen transferred land to the village for the objects set out below. The title of the land has not yet passed to the charity

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charity Commission Scheme.

c. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charity Commission Scheme. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

J Baker

Date:

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

Independent examiner's report to the Trustees of Criftins Parish Hall And Playing Field ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Dated:

S J Tweedie BSc FCA DChA

WR Partners
Belmont House
Shrewsbury Business Park
Shrewsbury
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Endowment funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income and endowments from:					
Donations and legacies	3	-	16,195	16,195	*41,696*
Other trading activities	4	-	35,341	35,341	*66,959*
Investments	5	-	85	85	*112*
Total income and endowments		-	51,621	51,621	*108,767*
Expenditure on:					
Raising funds	6	-	14,566	14,566	*23,660*
Charitable activities	7	2,775	29,745	32,520	*67,492*
Total expenditure		2,775	44,311	47,086	*91,152*
Net movement in funds		(2,775)	7,310	4,535	*17,615*
Reconciliation of funds:					
Total funds brought forward		97,857	50,368	148,225	*130,610*
Net movement in funds		(2,775)	7,310	4,535	*17,615*
Total funds carried forward		95,082	57,678	152,760	*148,225*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 20 form part of these financial statements.

BALANCE SHEET
AS AT 31 AUGUST 2020

	Note		2020 £		2019 £
Fixed assets					
Tangible assets	11		**123,895**		*135,874*
			123,895		*135,874*
Current assets					
Stocks	12	**600**		*3,334*	
Debtors	13	**1,006**		*1,693*	
Cash at bank and in hand		**28,094**		*12,141*	
		29,700		*17,168*	
Creditors: amounts falling due within one year	14	**(835)**		*(4,817)*	
Net current assets			**28,865**		*12,351*
Total assets less current liabilities			**152,760**		*148,225*
Net assets excluding pension asset			**152,760**		*148,225*
Total net assets			**152,760**		*148,225*
Charity funds					
Endowment funds	15		**95,082**		*97,857*
Restricted funds	15		**-**		*-*
Unrestricted funds	15		**57,678**		*50,368*
Total funds			**152,760**		*148,225*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

....
J Baker

Date:

The notes on pages 9 to 20 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. General information

The objectives of Criftins Village Hall are to provide a village hall for the use of the inhabitants of the Ecclesiastical Parish of Criftins and neighbourhood without distinction of sex or of political, religious or other opinions.

Criftins Parish Hall And Playing Field is a registered charity, number 522507, and is constituted under a Charity Commission Scheme dated 29 August 2006, which came into effect when Criftins Cillage Hall (charity number: 522507) amalgamated with Criftins Playing Field (charity number: 522506).

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Criftins Parish Hall And Playing Field meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

After making enquires, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

The Trustees have also assessed the potential impact on the future operations of the Charity with regard to the Covid-19 outbreak. The Charity is considered to be well positioned given the current environment with no impact on the going concern basis of the financial statements.

2.3 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government Covid Support grants have been treated as income in the SOFA.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Plant and machinery	- 25% reducing balance
Solar panels	- 25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Accounting policies (continued)

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Donations	-	3,224	**3,224**	*2,696*
Grants	-	2,471	**2,471**	*39,000*
Government Covid Support Grants	-	10,500	**10,500**	-
	-	16,195	**16,195**	*41,696*
Total 2019	*39,000*	*2,696*	*41,696*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Fundraising events	5,796	**5,796**	*4,030*
Bowling club subscriptions, fees and levies	1,328	**1,328**	*5,729*
Snooker income	-	**-**	*7*
Hall hire, Post Office rental and allotment rental	5,776	**5,776**	*7,303*
GMD	-	**-**	*674*
Other income	2,446	**2,446**	*4,566*
	15,346	**15,346**	*22,309*
Total 2019	*22,309*	*22,309*	

4. Income from other trading activities (continued)

Income from non charitable trading activities

	Unrestricted funds 2020 £	**Total funds 2020 £**	*Total funds 2019 £*
Bar Income	19,995	**19,995**	*44,650*
Total 2019	*44,650*	*44,650*	

5. Investment income

	Unrestricted funds 2020 £	**Total funds 2020 £**	*Total funds 2019 £*
Bank interest	85	**85**	*112*
Total 2019	*112*	*112*	

6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Bar expenses	14,566	**14,566**	*23,660*
Total 2019	*23,660*	*23,660*	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Endowment funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Direct costs	2,775	-	29,745	**32,520**	*67,492*
Total 2019	*2,775*	*28,220*	*36,497*	*67,492*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	**Total funds 2020 £**	*Total funds 2019 £*
Direct costs	32,520	**32,520**	*67,492*
Total 2019	*67,492*	*67,492*	

Analysis of direct costs

	Charitable Activities 2020 £	**Total funds 2020 £**	*Total funds 2019 £*
Depreciation	12,379	**12,379**	*15,447*
Cleaning	1,247	**1,247**	*1,431*
Lighting, heating and water	4,992	**4,992**	*6,294*
General and property insurance	1,453	**1,453**	*1,392*
General repairs and maintenance	4,058	**4,058**	*3,863*
Bowling club - Fees and league levies	450	**450**	*3,720*
Bowling club - Greens maintenance	264	**264**	*885*
200 Club	2,400	**2,400**	*1,600*
Event expenditure	699	**699**	*2,000*
Waste	332	**332**	*275*
Postage, stationery and sundries	1,968	**1,968**	*877*
Kitchen and Bar expenditure	-	**-**	*28,220*
GMD	-	**-**	*213*
Governance costs	2,278	**2,278**	*1,275*
	32,520	**32,520**	*67,492*
Total 2019	*67,492*	*67,492*	

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,105 *(2019 - £1,275)*, and bookkeeping and tax support costs of £909 (*2019 - £ -*).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2019 - £NIL)*.

During the year ended 31 August 2020, no Trustee expenses have been incurred *(2019 - £NIL)*.

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Other fixed assets £	Total £
Cost or valuation				
At 1 September 2019	**138,725**	**65,794**	**10,952**	**215,471**
Additions	**-**	**400**	**-**	**400**
At 31 August 2020	**138,725**	**66,194**	**10,952**	**215,871**
Depreciation				
At 1 September 2019	**40,868**	**31,242**	**7,487**	**79,597**
Charge for the year	**2,775**	**8,738**	**866**	**12,379**
At 31 August 2020	**43,643**	**39,980**	**8,353**	**91,976**
Net book value				
At 31 August 2020	**95,082**	**26,214**	**2,599**	**123,895**
At 31 August 2019	*97,857*	*34,552*	*3,465*	*135,874*

12. Stocks

	2020 £	*2019 £*
Bar stock and consumables	**600**	*3,334*

13. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	**1,006**	*1,693*
	1,006	*1,693*

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other loans	**-**	*1,480*
Trade creditors	**30**	*1,032*
Accruals and deferred income	**805**	*2,305*
	835	*4,817*

15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
Unrestricted funds				
General Funds - all funds	**50,368**	**51,621**	**(44,311)**	**57,678**
Endowment funds				
Endowment Funds - all funds	**97,857**	**-**	**(2,775)**	**95,082**
Total of funds	**148,225**	**51,621**	**(47,086)**	**152,760**

Statement of funds - prior year

	Balance at 1 September 2018 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 August 2019 £*
Unrestricted funds					
General Funds - all funds	*24,668*	*69,767*	*(60,157)*	*16,090*	*50,368*
Endowment funds					
Endowment Funds - all funds	*100,632*	*-*	*(2,775)*	*-*	*97,857*
Restricted funds					
Roof repair fund	*5,310*	*-*	*-*	*(5,310)*	*-*
The Prince's Countryside Trust	*-*	*25,000*	*(17,960)*	*(7,040)*	*-*
Tesco Bags of Help	*-*	*4,000*	*-*	*(4,000)*	*-*
Ellesmere Rural Parish Council	*-*	*10,000*	*(10,260)*	*260*	*-*
	5,310	39,000	(28,220)	*(16,090)*	-
Total of funds	*130,610*	*108,767*	*(91,152)*	*-*	*148,225*

16. Summary of funds

Summary of funds - current year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 31 August 2020 £
General funds	**50,368**	**51,621**	**(44,311)**	**57,678**
Endowment funds	**97,857**	**-**	**(2,775)**	**95,082**
	148,225	**51,621**	**(47,086)**	**152,760**

Summary of funds - prior year

	Balance at 1 September 2018 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 August 2019 £*
General funds	*24,668*	*69,767*	*(60,157)*	*16,090*	*50,368*
Endowment funds	*100,632*	*-*	*(2,775)*	*-*	*97,857*
Restricted funds	*5,310*	*39,000*	*(28,220)*	*(16,090)*	*-*
	130,610	*108,767*	*(91,152)*	*-*	*148,225*

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Endowment funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	95,082	28,813	**123,895**
Current assets	-	29,700	**29,700**
Creditors due within one year	-	(835)	**(835)**
Total	95,082	57,678	**152,760**

Analysis of net assets between funds - prior period

	Endowment funds 2019 £	*Unrestricted funds 2019 £*	*Total funds 2019 £*
Tangible fixed assets	97,857	38,017	*135,874*
Current assets	-	17,168	*17,168*
Creditors due within one year	-	(4,817)	*(4,817)*
Total	97,857	50,368	*148,225*

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 August 2020.