

**CRIFTINS PARISH HALL AND PLAYING FIELD**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**



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## CRIFTINS PARISH HALL AND PLAYING FIELD

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### CONTENTS

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	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5 - 6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 20

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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**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

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

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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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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#### 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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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#### 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:

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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#### **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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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### INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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#### 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



**CRIFTINS PARISH HALL AND PLAYING FIELD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2020**

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

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**CRIFTINS PARISH HALL AND PLAYING FIELD**

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**BALANCE SHEET  
AS AT 31 AUGUST 2020**

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

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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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#### 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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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#### 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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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#### 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.

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**CRIFTINS PARISH HALL AND PLAYING FIELD**

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

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**3. Income from donations and legacies**

	<b>Restricted funds 2020 £</b>	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Donations	-	3,224	<b>3,224</b>	2,696
Grants	-	2,471	<b>2,471</b>	39,000
Government Covid Support Grants	-	10,500	<b>10,500</b>	-
	<hr/> - <hr/>	<hr/> 16,195 <hr/>	<hr/> <b>16,195</b> <hr/>	<hr/> 41,696 <hr/>
<i>Total 2019</i>	<hr/> 39,000 <hr/>	<hr/> 2,696 <hr/>	<hr/> 41,696 <hr/>	

**4. Income from other trading activities**

**Income from fundraising events**

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

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CRIFTINS PARISH HALL AND PLAYING FIELD

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

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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	<b>19,995</b>	44,650
<i>Total 2019</i>	44,650	44,650	

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest	85	<b>85</b>	112
<i>Total 2019</i>	112	112	

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CRIFTINS PARISH HALL AND PLAYING FIELD

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

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6. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bar expenses	14,566	<b>14,566</b>	23,660
<i>Total 2019</i>	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	<b>32,520</b>	67,492
<i>Total 2019</i>	2,775	28,220	36,497	67,492	



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**CRIFTINS PARISH HALL AND PLAYING FIELD**

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

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**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Direct costs	32,520	<b>32,520</b>	67,492
	<hr/>	<hr/>	<hr/>
<i>Total 2019</i>	<hr/> 67,492 <hr/>	<hr/> 67,492 <hr/>	

**Analysis of direct costs**

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

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CRIFTINS PARISH HALL AND PLAYING FIELD

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

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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 £
<b>Cost or valuation</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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

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CRIFTINS PARISH HALL AND PLAYING FIELD

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

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13. Debtors

	2020 £	2019 £
<b>Due within one year</b>		
Other debtors	1,006	1,693
	<u>1,006</u>	<u>1,693</u>

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
	<u>835</u>	<u>4,817</u>

**CRIFTINS PARISH HALL AND PLAYING FIELD**

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

**15. Statement of funds**

**Statement of funds - current year**

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

**Statement of funds - prior year**

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2019 £
<b>Unrestricted funds</b>					
General Funds - all funds	24,668	69,767	(60,157)	16,090	50,368
<b>Endowment funds</b>					
Endowment Funds - all funds	100,632	-	(2,775)	-	97,857
<b>Restricted funds</b>					
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)	-
<b>Total of funds</b>	<b>130,610</b>	<b>108,767</b>	<b>(91,152)</b>	<b>-</b>	<b>148,225</b>

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CRIFTINS PARISH HALL AND PLAYING FIELD

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

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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
	<u>148,225</u>	<u>51,621</u>	<u>(47,086)</u>	<u>152,760</u>

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)	-
	<u>130,610</u>	<u>108,767</u>	<u>(91,152)</u>	<u>-</u>	<u>148,225</u>

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CRIFTINS PARISH HALL AND PLAYING FIELD

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

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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)
<b>Total</b>	<b>95,082</b>	<b>57,678</b>	<b>152,760</b>

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)
<b>Total</b>	<b>97,857</b>	<b>50,368</b>	<b>148,225</b>

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.