

**CRIFTINS PARISH HALL AND PLAYING FIELD**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**



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## **CRIFTINS PARISH HALL AND PLAYING FIELD**

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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 2024

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

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

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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 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. 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)'.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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#### 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.

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## CRIFTINS PARISH HALL AND PLAYING FIELD

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

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#### 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)

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## **CRIFTINS PARISH HALL AND PLAYING FIELD**

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

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#### **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.

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

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**Statement of Trustees' responsibilities**

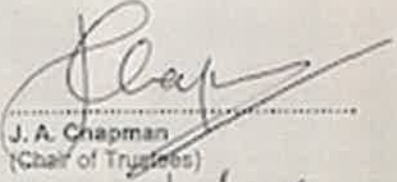
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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



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**CRIFTINS PARISH HALL AND PLAYING FIELD**

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

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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 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

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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: *Jane Tweedie*

S J Tweedie

Dated: *3 December 2024*

Bsc FCA DChA

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

# CRIFTINS PARISH HALL AND PLAYING FIELD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

|                                    | Note | Endowment<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|---------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income and endowments from:</b> |      |                                 |                                    |                             |                             |
| 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                         |
| <b>Total income and endowments</b> |      | <b>-</b>                        | <b>52,305</b>                      | <b>52,305</b>               | <b>153,932</b>              |
| <b>Expenditure on:</b>             |      |                                 |                                    |                             |                             |
| Raising funds                      | 6    | -                               | 24,205                             | 24,205                      | 28,895                      |
| Charitable activities              | 7    | 2,775                           | 40,788                             | 43,563                      | 139,725                     |
| <b>Total expenditure</b>           |      | <b>2,775</b>                    | <b>64,993</b>                      | <b>67,768</b>               | <b>168,620</b>              |
| <b>Net movement in funds</b>       |      | <b>(2,775)</b>                  | <b>(12,688)</b>                    | <b>(15,463)</b>             | <b>(14,688)</b>             |
| <b>Reconciliation of funds:</b>    |      |                                 |                                    |                             |                             |
| Total funds brought forward        |      | 86,757                          | 49,056                             | 135,813                     | 150,501                     |
| Net movement in funds              |      | (2,775)                         | (12,688)                           | (15,463)                    | (14,688)                    |
| <b>Total funds carried forward</b> |      | <b>83,982</b>                   | <b>36,368</b>                      | <b>120,350</b>              | <b>135,813</b>              |

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

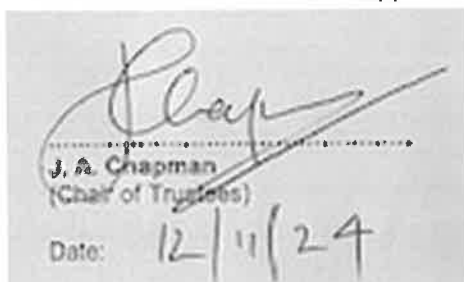
The notes on pages 11 to 21 form part of these financial statements.

## CRIFTINS PARISH HALL AND PLAYING FIELD

### BALANCE SHEET AS AT 31 AUGUST 2024

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

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



Handwritten signature: J. Chapman  
 (Chair of Trustees)  
 Date: 12/11/24

The notes on pages 11 to 21 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 2024

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#### 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 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 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 foreseeable 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.

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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 2024

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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 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 |

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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 2024

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#### 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.

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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 2024

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#### 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 asset can be used by the charity.

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

#### 3. Income from donations and legacies

|                   | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Donations         | -  | 1,451  | <b>1,451</b>                          | 1,894                                 |
| Grants            | -  | 3,500  | <b>3,500</b>                          | 80,448                                |
| Government grants | -  | -  | -                                     | 11,271                                |
|                   | <hr/>                                      | <hr/>  | <hr/>                                 | <hr/>                                 |
|                   | -  | 4,951  | <b>4,951</b>                          | 93,613                                |
|                   | <hr/>                                      | <hr/>  | <hr/>                                 | <hr/>                                 |
| <i>Total 2023</i> | <hr/> <b>91,219</b> <hr/>                  | <hr/> <b>2,394</b> <hr/>                     | <hr/> <b>93,613</b> <hr/>             |                                       |



## CRIFTINS PARISH HALL AND PLAYING FIELD

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

#### 4. Income from other trading activities

##### Income from fundraising events

|                                   | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| 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                       |
|                                   | <u>21,478</u>                      | <u>21,478</u>               | <u>22,883</u>               |
| <i>Total 2023</i>                 | <u>22,883</u>                      | <u>22,883</u>               |                             |

##### Income from non charitable trading activities

|                   | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Bar income        | 25,643                             | 25,643                      | 37,200                      |
|                   | <u>37,200</u>                      | <u>37,200</u>               |                             |
| <i>Total 2023</i> | <u>37,200</u>                      | <u>37,200</u>               |                             |

#### 5. Investment income

|                   | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest     | 233                                | 233                         | 236                         |
|                   | <u>236</u>                         | <u>236</u>                  |                             |
| <i>Total 2023</i> | <u>236</u>                         | <u>236</u>                  |                             |

## CRIFTINS PARISH HALL AND PLAYING FIELD

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

#### 6. Expenditure on raising funds

##### Fundraising trading expenses

|                   | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Bar expenses      | 24,205                             | <b>24,205</b>               | 28,895                      |
| <i>Total 2023</i> | 28,895                             | 28,895                      |                             |

#### 7. Analysis of expenditure on charitable activities

##### Summary by fund type

|                   | Endowment<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------|---------------------------------|----------------------------------|------------------------------------|--------------------|--------------------|
| Direct costs      | 2,775                           | -                                | 40,788                             | <b>43,563</b>      | 139,725            |
| <i>Total 2023</i> | 2,775                           | 86,850                           | 50,100                             | 139,725            |                    |

#### 8. Analysis of expenditure by activities

|                   | Activities<br>undertaken<br>directly<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------|---|-----------------------------|-----------------------------|
| Direct costs      | 43,563  | <b>43,563</b>               | 139,725                     |
| <i>Total 2023</i> | 139,725   | 139,725                     |                             |

## CRIFTINS PARISH HALL AND PLAYING FIELD

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

#### 8. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

|                                   | Charitable<br>Activities<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------------------|---------------------------------------|-----------------------------|-----------------------------|
| 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 maintenance   | 5,946                                 | 5,946                       | 14,431                      |
| Bowling club - Greens maintenance | 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                       |
|                                   | <u>43,563</u>                         | <u>43,563</u>               | <u>139,725</u>              |
| <i>Total 2023</i>                 | <u>139,725</u>                        | <u>139,725</u>              |                             |

#### 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.

## CRIFTINS PARISH HALL AND PLAYING FIELD

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

#### 11. Tangible fixed assets

|                          | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Other fixed<br>assets<br>£ | Total<br>£     |
|--------------------------|---------------------------|-----------------------------|----------------------------|----------------|
| <b>Cost or valuation</b> |                           |                             |                            |                |
| At 1 September 2023      | 138,725                   | 75,147                      | 10,952                     | 224,824        |
| Additions                | -                         | 2,230                       | -                          | 2,230          |
| At 31 August 2024        | <u>138,725</u>            | <u>77,377</u>               | <u>10,952</u>              | <u>227,054</u> |
| <b>Depreciation</b>      |                           |                             |                            |                |
| 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        | <u>54,743</u>             | <u>63,275</u>               | <u>10,129</u>              | <u>128,147</u> |
| <b>Net book value</b>    |                           |                             |                            |                |
| At 31 August 2024        | <u>83,982</u>             | <u>14,102</u>               | <u>823</u>                 | <u>98,907</u>  |
| At 31 August 2023        | <u>86,757</u>             | <u>16,572</u>               | <u>1,097</u>               | <u>104,426</u> |

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<br>£    | 2023<br>£    |
|---------------------------|--------------|--------------|
| Bar stock and consumables | <u>2,417</u> | <u>5,548</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 2024**

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**13. Debtors**

|                            | <b>2024</b><br>£ | <b>2023</b><br>£ |
|----------------------------|------------------|------------------|
| <b>Due within one year</b> |                  |                  |
| Other debtors              | <b>6,050</b>     | <b>15,759</b>    |
|                            | <b>6,050</b>     | <b>15,759</b>    |

**14. Creditors: Amounts falling due within one year**

|                              | <b>2024</b><br>£ | <b>2023</b><br>£ |
|------------------------------|------------------|------------------|
| Trade creditors              | <b>743</b>       | <b>2,725</b>     |
| Accruals and deferred income | <b>1,900</b>     | <b>1,328</b>     |
|                              | <b>2,643</b>     | <b>4,053</b>     |

## CRIFTINS PARISH HALL AND PLAYING FIELD

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

#### 15. Statement of funds

##### Statement of funds - current year

|                             | Balance at 1<br>September<br>2023<br>£ | Income<br>£   | Expenditure<br>£ | Balance at<br>31 August<br>2024<br>£ |
|-----------------------------|--|---------------|------------------|--------------------------------------|
| <b>Unrestricted funds</b>   |  |               |                  |                                      |
| General Funds - all funds   | 49,056                                 | 52,305        | (64,993)         | 36,368                               |
| <b>Endowment funds</b>      |  |               |                  |                                      |
| Endowment Funds - all funds | 86,757                                 | -             | (2,775)          | 83,982                               |
| <b>Total of funds</b>       | <b>135,813</b>                         | <b>52,305</b> | <b>(67,768)</b>  | <b>120,350</b>                       |

The endowment fund relates to the land and building 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.

##### Statement of funds - prior year

|                           | Balance at<br>1 September<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 August<br>2023<br>£ |
|---------------------------|--|----------------|------------------|--------------------------|--------------------------------------|
| <b>Unrestricted funds</b> |  |                |                  |                          |                                      |
| General Funds             | 60,969                                 | 62,713         | (78,995)         | 4,369                    | 49,056                               |
| <b>Endowment funds</b>    |  |                |                  |                          |                                      |
| Endowment Fund            | 89,532                                 | -              | (2,775)          | -                        | 86,757                               |
| <b>Restricted funds</b>   |  |                |                  |                          |                                      |
| Restricted Fund           | -                                      | 91,219         | (86,850)         | (4,369)                  | -                                    |
| <b>Total of funds</b>     | <b>150,501</b>                         | <b>153,932</b> | <b>(168,620)</b> | <b>-</b>                 | <b>135,813</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 2024**

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**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

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

**Analysis of net assets between funds - prior period**

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

**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.

