LINTON ON WHARFE MEMORIAL HALL

England & Wales · Charity number 523838

Details

Other names	LINTON VILLAGE HALL
Status	Registered
Legal form	Other
Registered	1963-09-20
Register	View on the Charity Commission register

Contact

Address	Linton Hills Farm Sicklinghall Road Wetherby LS22 4AE
Phone	07899 841963
Email	bookings@lintonmemorialhall.org
Website	lintonmemorialhall.org

Activities

Objects: 1)THE OBJT OF CHY IS THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR USE BY INHABITANTS OF THE AREA BENEFIT WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:A) MEETINGS, LECTURES AND CLASSES, ANDB) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION,WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.2) THE LAND IDENTIFIES IN PART 2 OF THE SCHEDULE TO THIS SCHEME MUST BE RETAINED BY THE COMMITTEE FOR USE FOR THE OBJECT OF THE CHARITY.

Activities: dramapilatesballet & dance

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- **Area of benefit:** LINTON-ON-WHARFE ADN THE SURROUNDING NEIGHBOURHOOD
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-01	£34,140	£23,589	-	-
2024-04-01	£28,545	£26,176	-	-
2023-04-01	£25,382	£23,376	-	-
2022-04-01	£31,273	£35,682	-	-
2021-04-01	£46,542	£43,630	-	-

Trustees

Name	Role	Appointed
SEPHTON BAXTER	Chair	
AEDAN JOHN JOSEPH PHILLIPSON		
Mark Lipinski		2017-06-15
SAMANTHA GILLIAN PHILLIPSON		
STEPHEN BALLANTYNE		

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LINTON ON WHARFE MEMORIAL HALL

England & Wales - Charity number 523838

Accounts

REGISTERED CHARITY NUMBER: 523838

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

Linton-on-Wharfe Memorial Hall

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the provision and maintenance of a village hall for use by inhabitants of the area without distinction of political, religious or other opinions, including use for:

a) meetings, lectures and classes, and
b) other forms of recreation and leisure-time occupation.

All this is done with the object of improving the conditions of life for the inhabitants of the area.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the trustees have continued to make the provision of the Memorial Hall an important asset to the village and community of Linton.

FINANCIAL REVIEW

Financial position

The trustees consider that the financial performance of the charity during the year has been reasonable. This year there was a total surplus of £10,551, last year there was a surplus of £2,369.

Rental income increased, this year it was £25,055, up from £22,412. A grant of £4,332 was awarded this year, last year there was one of £5,000. Additionally donations of £3,635 were received. Overall income therefore increased by £5,595 to £34,140.

Expenses of £23,589 (2024: £26,176) were incurred during the year.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity.

Reserves policy

The unrestricted reserves at the year end were £86,431 (2024: £80,212) with £4,332 (2024: £nil) further reserves being restricted.

The trustees continue to consider it prudent to retain sufficient unrestricted reserves to cover at least 12 months of routine maintenance and overhead expenditure, approximately £25k. The hall, however, is over 70 years old and the trustees feel that a continued provision should be made to deal with future major repairs. The trustees expectation is that the current unrestricted reserves of £86k are only adequate to cover routine renewals, especially as liquid assets are only about £50k.

FUTURE PLANS

The trustees intend to continue to incur expenditure on the long term maintenance and improvement of the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Except where noted the trustees have served throughout the year.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through termination, resignation or death of an existing trustee.

The trustees committee consists of the managing trustees of the charity and comprises 12 elected members. During the financial year there were only 8 members and since the year end 3 trustees have resigned but actions are being taken to appoint additional trustees. Members are elected at the annual general meeting.

Organisational structure

The committee must hold at least three ordinary meetings in each year. Ordinary meetings require at least fourteen days notice. The Chairman, or any two members, may call an ordinary meeting at any time. The committee meets to consider the financial and operational situation of the Hall. No business may be transacted at a meeting unless there is at least one third of the total members present.

Induction and training of new trustees

On joining the management committee, new trustees are provided with an information pack of documents relating to the constitution and operation of the charity and attend induction talks with officers, to become familiarised with key aspects of the charity's operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
523838

Principal address
Linton Memorial Hall
Linton Lane
Linton
Wetherby
LS22 4HL

Trustees
Mrs S G Phillipson
Mr S Baxter
Mr S Ballantyne
Mrs J Matthews (resigned 27/5/2025)
Mr A Phillipson
Mrs P Crampton (resigned 27/5/2025)
Mrs S Lawrenson (resigned 27/5/2025)
Mr M Lipinski

Independent Examiner
Simon Young FCA
Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
HSBC
7 Prospect Crescent
Harrogate
HG1 1RN

Cambridge and Counties Bank
Charmwood Court
5B New Walk
Leicester
LE1 6TE

Approved by order of the board of trustees on 27 January 2026 and signed on its behalf by:

Mr S Baxter - Trustee

Independent examiner's report to the trustees of Linton-on-Wharfe Memorial Hall
I report to the charity trustees on my examination of the accounts of Linton-on-Wharfe Memorial Hall (the Trust) for the year ended 31 March 2025.

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

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

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

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

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

Simon Young FCA

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

27 January 2026

Linton-on-Wharfe Memorial Hall

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	75	7,892	7,967	5,000
Other trading activities	3	25,055	-	25,055	22,412
Investment income	4	1,118	-	1,118	1,133
Total		26,248	7,892	34,140	28,545
EXPENDITURE ON					
Charitable activities					
Provision of village hall		19,257	4,332	23,589	26,176
NET INCOME		6,991	3,560	10,551	2,369
Transfers between funds	10	(772)	772	-	-
Net movement in funds		6,219	4,332	10,551	2,369
RECONCILIATION OF FUNDS					
Total funds brought forward		80,212	-	80,212	77,843
TOTAL FUNDS CARRIED FORWARD		86,431	4,332	90,763	80,212

The notes form part of these financial statements

Linton-on-Wharfe Memorial Hall

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	7	39,058	-	39,058	35,236
CURRENT ASSETS					
Debtors	8	2,418	4,332	6,750	670
Cash at bank		50,271	-	50,271	52,267
		52,689	4,332	57,021	52,937
CREDITORS					
Amounts falling due within one year	9	(5,316)	-	(5,316)	(7,961)
NET CURRENT ASSETS		47,373	4,332	51,705	44,976
TOTAL ASSETS LESS CURRENT LIABILITIES		86,431	4,332	90,763	80,212
NET ASSETS		86,431	4,332	90,763	80,212
FUNDS	10				
Unrestricted funds				86,431	80,212
Restricted funds				4,332	-
TOTAL FUNDS				90,763	80,212

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2026 and were signed on its behalf by:

Mr S Baxter - Trustee

Mr M Lipinski - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Fixtures and fittings - 10% on cost

All tangible fixed assets are recorded at cost, being purchase price less accumulated depreciation.

The village hall is not being depreciated as, in the opinion of the trustees, it is being constantly repaired and maintained. The current market value of the hall and land would be well in excess of the recorded historical cost.

Taxation
The charity is exempt from tax on its charitable activities.

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

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	31/3/25	31/3/24
	£	£
Donations	3,635	-
Grants	4,332	5,000
	7,967	5,000

Grants received, included in the above, are as follows:

	31/3/25	31/3/24
	£	£
Collingham with Linton Parish Council	4,332	5,000

3. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Hire of hall	25,055	22,412

4. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	1,118	1,133

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2024 FIGURES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies	5,000	-	5,000
Other trading activities	22,412	-	22,412
Investment income	1,133	-	1,133
Total	28,545	-	28,545
EXPENDITURE ON			
Charitable activities			
Provision of village hall	26,176	-	26,176
NET INCOME	2,369	-	2,369
RECONCILIATION OF FUNDS			
Total funds brought forward	77,843	-	77,843
TOTAL FUNDS CARRIED FORWARD	80,212	-	80,212

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	35,236	3,359	38,595
Additions	-	4,059	4,059
At 31 March 2025	35,236	7,418	42,654
DEPRECIATION			
At 1 April 2024	-	3,359	3,359
Charge for year	-	237	237
At 31 March 2025	-	3,596	3,596
NET BOOK VALUE			
At 31 March 2025	35,236	3,822	39,058
At 31 March 2024	35,236	-	35,236

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Trade debtors	1,942	-
Prepayments and accrued income	4,808	670
	6,750	670

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Other creditors	5,316	7,961

10. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
General fund	80,212	6,991	(772)	86,431
Restricted funds				
Refurbishment	-	3,560	772	4,332
TOTAL FUNDS	80,212	10,551	-	90,763

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	26,248	(19,257)	6,991
Restricted funds			
Refurbishment	7,892	(4,332)	3,560
TOTAL FUNDS	34,140	(23,589)	10,551

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	77,843	2,369	80,212
TOTAL FUNDS	77,843	2,369	80,212

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,545	(26,176)	2,369
TOTAL FUNDS	28,545	(26,176)	2,369

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Linton-on-Wharfe Memorial Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Donations	3,635	-
Grants	4,332	5,000
	7,967	5,000
Other trading activities		
Hire of hall	25,055	22,412
Investment income		
Deposit account interest	1,118	1,133
Total incoming resources	34,140	28,545
EXPENDITURE		
Charitable activities		
Rates and utilities	2,761	1,834
Insurance	1,853	1,683
Postage, telephone & sundries	708	1,063
Ground maintenance	635	1,406
Repairs and maintenance	12,893	15,637
Lease agreement costs	-	57
Bookings administration	3,600	3,600
Fixtures and fittings	237	-
	22,687	25,280
Support costs		
Finance		
Bank charges	80	81
Governance costs		
Accountancy and legal fees	822	815
Total resources expended	23,589	26,176
Net income	10,551	2,369

This page does not form part of the statutory financial statements

LINTON ON WHARFE MEMORIAL HALL

England & Wales - Charity number 523838

Accounts

REGISTERED CHARITY NUMBER: 523838

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Linton-on-Wharfe Memorial Hall

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the provision and maintenance of a village hall for use by inhabitants of the area without distinction of political, religious or other opinions, including use for:

a) meetings, lectures and classes, and
b) other forms of recreation and leisure-time occupation.

All this is done with the object of improving the conditions of life for the inhabitants of the area.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the trustees have continued to make the provision of the Memorial Hall an important asset to the village and community of Linton.

FINANCIAL REVIEW

Financial position

The trustees consider that the performance of the charity, during the year, has been reasonable. This year there was a small surplus of £2,369, last year there was a surplus of £2,006.

Rental income decreased, this year it was £22,412, down from £25,097.There was a grant of £5,000 this year, last year there were none. Overall income therefore increased by £3,163 to £28,545.

Expenses of £26,176 (2023: £23,376) were incurred during the year.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity.

Reserves policy

All reserves at the year end were unrestricted.

The trustees continue to consider it prudent to retain sufficient reserves to cover at least 12 months of routine maintenance and overhead expenditure, approximately £20k. The hall, however, is over 50 years old and even after the refurbishment the trustees feel that a continued provision should be made to deal with future major repairs. The trustees expectation is that the current reserves of £78k are only adequate to cover routine renewals, especially as liquid assets are less than £50k.

FUTURE PLANS

The trustees intend to continue to incur expenditure on the long term maintenance and improvement of the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Except where noted the trustees have served throughout the year.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through termination, resignation or death of an existing trustee.

The trustees committee consists of the managing trustees of the charity and comprises 12 elected members. However at present there are only 8 members but actions are being taken to appoint additional trustees. Members are elected at the annual general meeting.

Organisational structure

The committee must hold at least three ordinary meetings in each year. Ordinary meetings require at least fourteen days notice. The Chairman, or any two members, may call an ordinary meeting at any time. The committee meets to consider the financial and operational situation of the Hall. No business may be transacted at a meeting unless there is at least one third of the total members present.

Induction and training of new trustees

On joining the management committee, new trustees are provided with an information pack of documents relating to the constitution and operation of the charity and attend induction talks with officers, to become familiarised with key aspects of the charity's operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
523838

Principal address
Linton Memorial Hall
Linton Lane
Linton
Wetherby
LS22 4HL

Trustees
Mrs S G Phillipson
Mr S Baxter
Mr S Ballantyne
Mrs J Matthews
Mr A Phillipson
Mrs P Crampton
Mrs S Lawrenson
Mr M Lipinski

Independent Examiner
Simon Young FCA
Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
HSBC
7 Prospect Crescent
Harrogate
HG1 1RN

Cambridge and Counties Bank
Charmwood Court
5B New Walk
Leicester
LE1 6TE

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:

Mr S Baxter - Trustee

Independent examiner's report to the trustees of Linton-on-Wharfe Memorial Hall
I report to the charity trustees on my examination of the accounts of Linton-on-Wharfe Memorial Hall (the Trust) for the year ended 31 March 2024.

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

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

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

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

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

Simon Young FCA

Aysgarth Chartered Accountants
Suite 3b
Kings House
1 King Street
Leeds
LS1 2HH

28 January 2025

Linton-on-Wharfe Memorial Hall

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	5,000	-	5,000	-
Other trading activities	3	22,412	-	22,412	25,097
Investment income	4	1,133	-	1,133	285
Total		28,545	-	28,545	25,382
EXPENDITURE ON					
Charitable activities					
Provision of village hall		26,176	-	26,176	23,376
NET INCOME		2,369	-	2,369	2,006
RECONCILIATION OF FUNDS					
Total funds brought forward		77,843	-	77,843	75,837
TOTAL FUNDS CARRIED FORWARD		80,212	-	80,212	77,843

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	7	35,236	-	35,236	35,236
CURRENT ASSETS					
Debtors	8	670	-	670	2,729
Cash at bank		52,267	-	52,267	46,208
		52,937	-	52,937	48,937
CREDITORS					
Amounts falling due within one year	9	(7,961)	-	(7,961)	(6,330)
NET CURRENT ASSETS		44,976	-	44,976	42,607
TOTAL ASSETS LESS CURRENT LIABILITIES		80,212	-	80,212	77,843
NET ASSETS		80,212	-	80,212	77,843
FUNDS	10				
Unrestricted funds				80,212	77,843
TOTAL FUNDS				80,212	77,843

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:

Mr S Baxter - Trustee

Mr M Lipinski - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Fixtures and fittings - 10% on cost

All tangible fixed assets are recorded at cost, being purchase price less accumulated depreciation.

The village hall is not being depreciated as, in the opinion of the trustees, it is being constantly repaired and maintained. The current market value of the hall and land would be well in excess of the recorded historical cost.

Taxation
The charity is exempt from tax on its charitable activities.

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

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	31/3/24	31/3/23
	£	£
Grants	5,000	-

Grants received, included in the above, are as follows:

	31/3/24	31/3/23
	£	£
Collingham with Linton Parish Council	5,000	-

3. OTHER TRADING ACTIVITIES

	31/3/24	31/3/23
	£	£
Hire of hall	22,412	25,097

4. INVESTMENT INCOME

	31/3/24	31/3/23
	£	£
Deposit account interest	1,133	285

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2023 FIGURES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Other trading activities	25,097	-	25,097
Investment income	285	-	285
Total	25,382	-	25,382
EXPENDITURE ON			
Charitable activities			
Provision of village hall	23,376	-	23,376

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2023 FIGURES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	2,006	-	2,006
RECONCILIATION OF FUNDS			
Total funds brought forward	75,837	-	75,837
TOTAL FUNDS CARRIED FORWARD	77,843	-	77,843

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	35,236	3,359	38,595
DEPRECIATION			
At 1 April 2023 and 31 March 2024	-	3,359	3,359
NET BOOK VALUE			
At 31 March 2024	35,236	-	35,236
At 31 March 2023	35,236	-	35,236

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Prepayments and accrued income	670	2,729

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Other creditors	7,961	6,330

10. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	77,843	2,369	80,212
TOTAL FUNDS	77,843	2,369	80,212

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,545	(26,176)	2,369
TOTAL FUNDS	28,545	(26,176)	2,369

Comparatives for movement in funds

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	75,837	2,006	77,843
TOTAL FUNDS	75,837	2,006	77,843

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,382	(23,376)	2,006
TOTAL FUNDS	25,382	(23,376)	2,006

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31/3/24 £	31/3/23 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Grants	5,000	-
Other trading activities		
Hire of hall	22,412	25,097
Investment income		
Deposit account interest	1,133	285
Total incoming resources	28,545	25,382
EXPENDITURE		
Charitable activities		
Rates and utilities	1,834	4,419
Insurance	1,683	1,627
Postage, telephone & sundries	1,063	709
Ground maintenance	1,406	615
Repairs and maintenance	15,637	10,491
Lease agreement costs	57	1,200
Bookings administration	3,600	3,600
	25,280	22,661
Support costs		
Finance		
Bank charges	81	-
Governance costs		
Accountancy and legal fees	815	715
Total resources expended	26,176	23,376
Net income	2,369	2,006

LINTON ON WHARFE MEMORIAL HALL

England & Wales - Charity number 523838

Accounts

REGISTERED CHARITY NUMBER: 523838

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Linton-on-Wharfe Memorial Hall

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the provision and maintenance of a village hall for use by inhabitants of the area without distinction of political, religious or other opinions, including use for:

a) meetings, lectures and classes, and
b) other forms of recreation and leisure-time occupation.

All this is done with the object of improving the conditions of life for the inhabitants of the area.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the trustees have continued to make the provision of the Memorial Hall an important asset to the village and community of Linton.

FINANCIAL REVIEW

Financial position

The trustees consider that the performance of the charity, during the year, has been reasonable. This year there was a small surplus of £2,006, last year after incurring costs of £19,284 on repairs to damp areas of the hall, there was a deficit of £4,409.

Rental income continued to increase, this year it was £25,097, up from £23,126.There were no grants this year, last year grants totalled £8,000. Overall income therefore decreased by £5,891 to £25,382.

Expenses of £23,376 (2022: £35,682) were incurred during the year.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity.

Reserves policy

All reserves at the year end were unrestricted.

The trustees continue to consider it prudent to retain sufficient reserves to cover at least 12 months of routine maintenance and overhead expenditure, approximately £20k. The hall, however, is over 50 years old and even after the refurbishment the trustees feel that a continued provision should be made to deal with future major repairs. The trustees expectation is that the current reserves of £78k are only adequate to cover routine renewals, especially as liquid assets are less than £50k.

FUTURE PLANS

The trustees intend to continue to incur expenditure on the long term maintenance and improvement of the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Except where noted the trustees have served throughout the year.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through termination, resignation or death of an existing trustee.

The trustees committee consists of the managing trustees of the charity and comprises 12 elected members. However at present there are only 8 members but actions are being taken to appoint additional trustees. Members are elected at the annual general meeting.

Organisational structure

The committee must hold at least three ordinary meetings in each year. Ordinary meetings require at least fourteen days notice. The Chairman, or any two members, may call an ordinary meeting at any time. The committee meets to consider the financial and operational situation of the Hall. No business may be transacted at a meeting unless there is at least one third of the total members present.

Induction and training of new trustees

On joining the management committee, new trustees are provided with an information pack of documents relating to the constitution and operation of the charity and attend induction talks with officers, to become familiarised with key aspects of the charity's operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
523838

Principal address
Linton Memorial Hall
Linton Lane
Linton
Wetherby
LS22 4HL

Trustees
Mrs S G Phillipson
Mr S Baxter
Mr S Ballantyne
Mrs J Matthews
Mr A Phillipson
Mrs P Crampton
Mrs S Lawrenson
Mr M Lipinski

Independent Examiner
Simon Young FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
HSBC
7 Prospect Crescent
Harrogate
HG1 1RN

Cambridge and Counties Bank
Charmwood Court
5B New Walk
Leicester
LE1 6TE

Approved by order of the board of trustees on 23 January 2024 and signed on its behalf by:

Mr S Baxter - Trustee

Independent examiner's report to the trustees of Linton-on-Wharfe Memorial Hall
I report to the charity trustees on my examination of the accounts of Linton-on-Wharfe Memorial Hall (the Trust) for the year ended 31 March 2023.

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

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

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

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

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

Simon Young FCA

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

23 January 2024

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	-	-	-	8,000
Other trading activities	3	25,097	-	25,097	23,126
Investment income	4	285	-	285	147
Total		25,382	-	25,382	31,273
EXPENDITURE ON					
Charitable activities					
Provision of village hall		23,376	-	23,376	35,682
NET INCOME/(EXPENDITURE)		2,006	-	2,006	(4,409)
RECONCILIATION OF FUNDS					
Total funds brought forward		75,837	-	75,837	80,246
TOTAL FUNDS CARRIED FORWARD		77,843	-	77,843	75,837

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	7	35,236	-	35,236	35,236
CURRENT ASSETS					
Debtors	8	2,729	-	2,729	2,798
Cash at bank		46,208	-	46,208	42,568
		48,937	-	48,937	45,366
CREDITORS					
Amounts falling due within one year	9	(6,330)	-	(6,330)	(4,765)
NET CURRENT ASSETS		42,607	-	42,607	40,601
TOTAL ASSETS LESS CURRENT LIABILITIES		77,843	-	77,843	75,837
NET ASSETS		77,843	-	77,843	75,837
FUNDS	10				
Unrestricted funds				77,843	75,837
TOTAL FUNDS				77,843	75,837

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2024 and were signed on its behalf by:

Mr S Baxter - Trustee

Mr M Lipinski - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Fixtures and fittings - 10% on cost

All tangible fixed assets are recorded at cost, being purchase price less accumulated depreciation.

The village hall is not being depreciated as, in the opinion of the trustees, it is being constantly repaired and maintained. The current market value of the hall and land would be well in excess of the recorded historical cost.

Taxation
The charity is exempt from tax on its charitable activities.

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

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	31/3/23	31/3/22
	£	£
Grants	-	8,000

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Leeds City Council	-	8,000

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Hire of hall	25,097	23,126

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	285	147

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2022 FIGURES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies	8,000	-	8,000
Other trading activities	23,126	-	23,126
Investment income	147	-	147
Total	31,273	-	31,273

EXPENDITURE ON

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2022 FIGURES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Provision of village hall	35,682	-	35,682
NET INCOME/(EXPENDITURE)	(4,409)	-	(4,409)
RECONCILIATION OF FUNDS			
Total funds brought forward	80,246	-	80,246
TOTAL FUNDS CARRIED FORWARD	75,837	-	75,837

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	35,236	3,359	38,595
DEPRECIATION			
At 1 April 2022 and 31 March 2023	-	3,359	3,359
NET BOOK VALUE			
At 31 March 2023	35,236	-	35,236
At 31 March 2022	35,236	-	35,236

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Trade debtors	-	2,241
Prepayments and accrued income	2,729	557
	2,729	2,798

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Other creditors	6,330	4,765

10. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	75,837	2,006	77,843
TOTAL FUNDS	75,837	2,006	77,843

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	25,382	(23,376)	2,006
TOTAL FUNDS	25,382	(23,376)	2,006

Comparatives for movement in funds

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	80,246	(4,409)	75,837
TOTAL FUNDS	80,246	(4,409)	75,837

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,273	(35,682)	(4,409)
TOTAL FUNDS	31,273	(35,682)	(4,409)

continued...

11. RELATED PARTY DISCLOSURES

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

Linton-on-Wharfe Memorial Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Grants	-	8,000
Other trading activities		
Hire of hall	25,097	23,126
Investment income		
Deposit account interest	285	147
Total incoming resources	25,382	31,273
EXPENDITURE		
Charitable activities		
Rates and utilities	4,419	2,359
Insurance	1,627	1,591
Postage, telephone & sundries	709	1,250
Ground maintenance	615	599
Repairs and maintenance	10,491	6,763
Lease agreement costs	1,200	-
Bookings administration	3,600	3,360
Chair store works	-	(220)
Damp repair works	-	19,284
	22,661	34,986
Support costs		
Governance costs		
Accountancy and legal fees	715	696
Total resources expended	23,376	35,682
Net income/(expenditure)	2,006	(4,409)

This page does not form part of the statutory financial statements

LINTON ON WHARFE MEMORIAL HALL

England & Wales - Charity number 523838

Accounts

REGISTERED CHARITY NUMBER: 523838

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2022

for

Linton-on-Wharfe Memorial Hall

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

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for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the provision and maintenance of a village hall for use by inhabitants of the area without distinction of political, religious or other opinions, including use for:

a) meetings, lectures and classes, and
b) other forms of recreation and leisure-time occupation.

All this is done with the object of improving the conditions of life for the inhabitants of the area.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the trustees have continued to make the provision of the Memorial Hall an important asset to the village and community of Linton.

FINANCIAL REVIEW

Financial position

The trustees consider that the performance of the charity, during the year, has been reasonable: after incurring costs of £19,284 on repairs to damp areas of the hall, there was a deficit of £4,409. In the previous year there was a small surplus of £2,912.

Coming out of COVID19 and the various lockdown measures, rental income increased from £8,334 to £23,126, which is still less than the rental income for the 2019/20 year of £29,001.There were no donations this year (2021: £5,000) and grants fell to £8,000 from £33,017. Overall income therefore decreased by £15,269 to £31,273.

Expenses of £35,682 (2021: £43,630) were incurred during the year, and, of these, the running costs of the hall amounted to £16,398 (2021: £8,686).

During the year £19,284 was spent on tackling the damp that was present in the hall.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity.

Reserves policy

All reserves at the year end were unrestricted.

The trustees continue to consider it prudent to retain sufficient reserves to cover at least 12 months of routine maintenance and overhead expenditure, approximately £20k. The hall, however, is over 50 years old and even after the refurbishment the trustees feel that a continued provision should be made to deal with future major repairs. The trustees expectation is that the current reserves of £76k are only adequate to cover routine renewals, especially as only about £45k of them are represented by liquid assets.

FUTURE PLANS

The trustees intend to continue to incur expenditure on the long term maintenance and improvement of the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

Except where noted the trustees have served throughout the year.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through termination, resignation or death of an existing trustee.

The trustees committee consists of the managing trustees of the charity and comprises 12 elected members. However at present there are only 8 members but actions are being taken to appoint additional trustees. Members are elected at the annual general meeting.

Organisational structure

The committee must hold at least three ordinary meetings in each year. Ordinary meetings require at least fourteen days notice. The Chairman, or any two members, may call an ordinary meeting at any time. The committee meets to consider the financial and operational situation of the Hall. No business may be transacted at a meeting unless there is at least one third of the total members present.

Induction and training of new trustees

On joining the management committee, new trustees are provided with an information pack of documents relating to the constitution and operation of the charity and attend induction talks with officers, to become familiarised with key aspects of the charity's operations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
523838

Principal address
Linton Memorial Hall
Linton Lane
Linton
Wetherby
LS22 4HL

Trustees
Mrs S G Phillipson
Mr S Baxter
Mr S Ballantyne
Mrs J Matthews
Mr A Phillipson
Mrs P Crampton
Mrs S Lawrenson
Mr M Lipinski

Independent Examiner
Simon Young
FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
HSBC
11 North Street
Wetherby
LS22 6NT

Cambridge and Counties Bank
Charmwood Court
New Walk
Leicester
LE1 6TE

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Mr S Baxter - Trustee

Independent examiner's report to the trustees of Linton-on-Wharfe Memorial Hall
I report to the charity trustees on my examination of the accounts of Linton-on-Wharfe Memorial Hall (the Trust) for the year ended 31 March 2022.

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

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

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

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

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

Simon Young
FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Date: .....

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	8,000	-	8,000	38,017
Other trading activities	3	23,126	-	23,126	8,334
Investment income	4	147	-	147	191
Total		31,273	-	31,273	46,542
EXPENDITURE ON					
Charitable activities					
Provision of village hall		35,682	-	35,682	43,630
NET INCOME/(EXPENDITURE)		(4,409)	-	(4,409)	2,912
RECONCILIATION OF FUNDS					
Total funds brought forward		80,246	-	80,246	77,334
TOTAL FUNDS CARRIED FORWARD		75,837	-	75,837	80,246

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
FIXED ASSETS					
Tangible assets	7	35,236	-	35,236	35,236
CURRENT ASSETS					
Debtors	8	2,798	-	2,798	439
Cash at bank		42,568	-	42,568	53,720
		45,366	-	45,366	54,159
CREDITORS					
Amounts falling due within one year	9	(4,765)	-	(4,765)	(9,149)
NET CURRENT ASSETS		40,601	-	40,601	45,010
TOTAL ASSETS LESS CURRENT LIABILITIES		75,837	-	75,837	80,246
NET ASSETS		75,837	-	75,837	80,246
FUNDS	10				
Unrestricted funds				75,837	80,246
TOTAL FUNDS				75,837	80,246

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
Mr S Baxter - Trustee

.....
Mr M Lipinski - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Fixtures and fittings - 10% on cost

All tangible fixed assets are recorded at cost, being purchase price less accumulated depreciation.

The village hall is not being depreciated as, in the opinion of the trustees, it is being constantly repaired and maintained. The current market value of the hall and land would be well in excess of the recorded historical cost.

Taxation
The charity is exempt from tax on its charitable activities.

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

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	-	5,000
Grants	8,000	33,017
	8,000	38,017

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Collingham with Linton Parish Council	-	23,017
Leeds City Council	8,000	10,000
	8,000	33,017

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Hire of hall	23,126	8,334

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	147	191

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2021 FIGURES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies	10,000	28,017	38,017
Other trading activities	8,334	-	8,334
Investment income	191	-	191
Total	18,525	28,017	46,542
EXPENDITURE ON			
Charitable activities			
Provision of village hall	8,686	34,944	43,630
NET INCOME/(EXPENDITURE)	9,839	(6,927)	2,912
Transfers between funds	(6,927)	6,927	-
Net movement in funds	2,912	-	2,912
RECONCILIATION OF FUNDS			
Total funds brought forward	77,334	-	77,334
TOTAL FUNDS CARRIED FORWARD	80,246	-	80,246

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	35,236	3,359	38,595
DEPRECIATION			
At 1 April 2021 and 31 March 2022	-	3,359	3,359
NET BOOK VALUE			
At 31 March 2022	35,236	-	35,236
At 31 March 2021	35,236	-	35,236

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	2,241	-
Prepayments and accrued income	557	439
	2,798	439

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Other creditors	4,765	9,149

10. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	80,246	(4,409)	75,837
TOTAL FUNDS	80,246	(4,409)	75,837

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	31,273	(35,682)	(4,409)
TOTAL FUNDS	31,273	(35,682)	(4,409)

Comparatives for movement in funds

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
General fund	77,334	9,839	(6,927)	80,246
Restricted funds				
Construction of the Chair Store	-	(6,927)	6,927	-
TOTAL FUNDS	77,334	2,912	-	80,246

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,525	(8,686)	9,839
Restricted funds			
Construction of the Chair Store	28,017	(34,944)	(6,927)
TOTAL FUNDS	46,542	(43,630)	2,912

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Linton-on-Wharfe Memorial Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Donations	-	5,000
Grants	8,000	33,017
	8,000	38,017
Other trading activities		
Hire of hall	23,126	8,334
Investment income		
Deposit account interest	147	191
Total incoming resources	31,273	46,542
EXPENDITURE		
Charitable activities		
Rates and utilities	2,359	2,556
Insurance	1,591	1,566
Postage, telephone & sundries	1,250	192
Ground maintenance	599	186
Repairs and maintenance	6,763	2,617
Bookings administration	3,360	885
Chair store works	(220)	34,944
Damp repair works	19,284	-
	34,986	42,946
Support costs		
Governance costs		
Accountancy and legal fees	696	684
Total resources expended	35,682	43,630
Net (expenditure)/income	(4,409)	2,912

This page does not form part of the statutory financial statements

LINTON ON WHARFE MEMORIAL HALL

England & Wales - Charity number 523838

Accounts

REGISTERED CHARITY NUMBER: 523838

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Linton-on-Wharfe Memorial Hall

Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are the provision and maintenance of a village hall for use by inhabitants of the area without distinction of political, religious or other opinions, including use for:

a) meetings, lectures and classes, and
b) other forms of recreation and leisure-time occupation.

All this is done with the object of improving the conditions of life for the inhabitants of the area.

Public benefit

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the trustees have continued to make the provision of the Memorial Hall an important asset to the village and community of Linton.

FINANCIAL REVIEW

Financial position

The trustees consider that the performance of the charity, during the year, has been reasonable, with a surplus of £2,912 being generated.

As a consequence of COVID19 and the various lockdown measures, rental income decreased from £29,001 to £8,334. Donations increased to £5,000 from £3,200, while £33,017 grants were received in the year (2020:£950).

Expenses of £43,630 (2020:£22,656) were incurred during the year, and, of these, the running costs of the hall amounted to £8,686 (2020:£22,656).

During the school summer holidays in 2020, the hall was extended by building storage areas on the lower ground floor and ground floor, for the purpose, mainly, of providing storage for tables and chairs. The total cost of the work amounted to £34,944. The total contribution from grants, donations and fund raising, for this project, totalled £28,017 during the year, resulting in a charge to reserves of £6,927. However, fundraising in prior years had already raised £4,691 for this project, so the ultimate cost to the hall amounted to £2,236.

The trustees would like to express their sincere thanks to Collingham with Linton Parish Council, Linton Village Society and The Linton Fundraisers for their generous contributions towards the funding of the building project.

Investment policy and objectives

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity.

Reserves policy

All reserves at the year end were unrestricted.

The trustees continue to consider it prudent to retain sufficient reserves to cover at least 12 months of routine maintenance and overhead expenditure, approximately £20k. The hall, however, is over 50 years old and even after the refurbishment the trustees feel that a continued provision should be made to deal with future major repairs. The trustees expectation is that the current reserves of £80k are only adequate to cover routine renewals, especially as only about £54k of them are represented by liquid assets.

FUTURE PLANS
The trustees intend to continue to incur expenditure on the long term maintenance and improvement of the hall.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees
Except where noted the trustees have served throughout the year.

Appointment of trustees is governed by the constitution of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through termination, resignation or death of an existing trustee.

The trustees committee consists of the managing trustees of the charity and comprises 12 elected members. However at present there are only 8 members but actions are being taken to appoint additional trustees. Members are elected at the annual general meeting.

Organisational structure
The committee must hold at least three ordinary meetings in each year. Ordinary meetings require at least fourteen days notice. The Chairman, or any two members, may call an ordinary meeting at any time. The committee meets to consider the financial and operational situation of the Hall. No business may be transacted at a meeting unless there is at least one third of the total members present.

Induction and training of new trustees
On joining the management committee, new trustees are provided with an information pack of documents relating to the constitution and operation of the charity and attend induction talks with officers, to become familiarised with key aspects of the charity's operations.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
523838

Principal address
Linton Village Hall
Linton Lane
Linton
Wetherby
LS22 4HL

Trustees
Mrs S G Phillipson
Mr S Baxter
Mr S Ballantyne
Mrs J Matthews
Mr A Phillipson
Mrs P Crampton
Mrs S Lawrenson
Mrs J Frisby (resigned 1/7/2020)
Mr K Frisby (resigned 1/7/2020)
Mr M Lipinski
Mrs F Hastings (resigned 3/6/2020)

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Simon Young
FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

Bankers
HSBC
11 North Street
Wetherby
LS22 6NT

Cambridge and Counties Bank
Charmwood Court
New Walk
Leicester
LE1 6TE

Approved by order of the board of trustees on 18 January 2022 and signed on its behalf by:

Mr S Baxter - Trustee

Independent examiner's report to the trustees of Linton-on-Wharfe Memorial Hall
I report to the charity trustees on my examination of the accounts of Linton-on-Wharfe Memorial Hall (the Trust) for the year ended 31 March 2021.

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

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

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

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

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

Simon Young
FCA
Aysgarth Chartered Accountants
Pickering House
40A York Place
Leeds
LS1 2ED

18 January 2022

Linton-on-Wharfe Memorial Hall

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, grants and legacies	2	10,000	28,017	38,017	4,150
Other trading activities	3	8,334	-	8,334	29,001
Investment income	4	191	-	191	274
Total		18,525	28,017	46,542	33,425
EXPENDITURE ON					
Charitable activities					
Provision of village hall		8,686	34,944	43,630	22,656
NET INCOME/(EXPENDITURE)		9,839	(6,927)	2,912	10,769
Transfers between funds	10	(6,927)	6,927	-	-
Net movement in funds		2,912	-	2,912	10,769
RECONCILIATION OF FUNDS					
Total funds brought forward		77,334	-	77,334	66,565
TOTAL FUNDS CARRIED FORWARD		80,246	-	80,246	77,334

The notes form part of these financial statements

Linton-on-Wharfe Memorial Hall

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	7	35,236	-	35,236	35,236
CURRENT ASSETS					
Debtors	8	439	-	439	3,619
Cash at bank		53,720	-	53,720	43,074
		54,159	-	54,159	46,693
CREDITORS					
Amounts falling due within one year	9	(9,149)	-	(9,149)	(4,595)
NET CURRENT ASSETS		45,010	-	45,010	42,098
TOTAL ASSETS LESS CURRENT LIABILITIES		80,246	-	80,246	77,334
NET ASSETS		80,246	-	80,246	77,334
FUNDS	10				
Unrestricted funds				80,246	77,334
TOTAL FUNDS				80,246	77,334

The financial statements were approved by the Board of Trustees and authorised for issue on 18 January 2022 and were signed on its behalf by:

Mr S Baxter - Trustee

Mr M Lipinski - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Fixtures and fittings - 10% on cost

All tangible fixed assets are recorded at cost, being purchase price less accumulated depreciation.

The village hall is not being depreciated as, in the opinion of the trustees, it is being constantly repaired and maintained. The current market value of the hall and land would be well in excess of the recorded historical cost.

Taxation
The charity is exempt from tax on its charitable activities.

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

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

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS, GRANTS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	5,000	3,200
Grants	33,017	950
	38,017	4,150

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Collingham with Linton Parish Council	23,017	950
Leeds City Council	10,000	-
	33,017	950

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Hire of hall	8,334	29,001

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	191	274

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2020 FIGURES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations, grants and legacies	4,150	-	4,150
Other trading activities	29,001	-	29,001
Investment income	274	-	274
Total	33,425	-	33,425
EXPENDITURE ON			
Charitable activities			
Provision of village hall	22,656	-	22,656
NET INCOME	10,769	-	10,769
RECONCILIATION OF FUNDS			
Total funds brought forward	66,565	-	66,565
TOTAL FUNDS CARRIED FORWARD	77,334	-	77,334

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020 and 31 March 2021	35,236	3,359	38,595
DEPRECIATION			
At 1 April 2020 and 31 March 2021	-	3,359	3,359
NET BOOK VALUE			
At 31 March 2021	35,236	-	35,236
At 31 March 2020	35,236	-	35,236

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade debtors	-	1,320
Prepayments and accrued income	439	2,299
	439	3,619

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Other creditors	9,149	4,595

10. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
Unrestricted funds				
General fund	77,334	9,839	(6,927)	80,246
Restricted funds				
Construction of the Chair Store	-	(6,927)	6,927	-
TOTAL FUNDS	77,334	2,912	-	80,246

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	18,525	(8,686)	9,839
Restricted funds			
Construction of the Chair Store	28,017	(34,944)	(6,927)
TOTAL FUNDS	46,542	(43,630)	2,912

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	66,565	10,769	77,334
TOTAL FUNDS	66,565	10,769	77,334

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,425	(22,656)	10,769
TOTAL FUNDS	33,425	(22,656)	10,769

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Linton-on-Wharfe Memorial Hall

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Donations	5,000	3,200
Grants	33,017	950
	38,017	4,150
Other trading activities		
Hire of hall	8,334	29,001
Investment income		
Deposit account interest	191	274
Total incoming resources	46,542	33,425
EXPENDITURE		
Charitable activities		
Rates and utilities	2,556	3,389
Insurance	1,566	1,415
Postage, telephone & sundries	192	957
Ground maintenance	186	1,765
Repairs and maintenance	2,617	11,632
Bookings administration	885	2,808
Chair store works	34,944	-
Fixtures and fittings	-	30
	42,946	21,996
Support costs		
Governance costs		
Accountancy and legal fees	684	660
Total resources expended	43,630	22,656
Net income	2,912	10,769

This page does not form part of the statutory financial statements