

Independent Examiner's Report to the Trustees of the Yew Tree Hall, Lorton

I report on the accounts of the charity for the year ended 31 March 2025 set out overleaf.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedure laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mrs Ann Cummings FCCA
c/o Mitchells Auction Company Limited
Cockermouth

Date 5/7/25.

Yew Tree Hall Management Committee
Accounts for year ending 31 March 2025

Registered Charity

223947

Receipts

	2025	2024
Hires	7664	6631
Events	3503	3147
Grants	5262	
Table & chair hire	60	40
Eden Arts (Film Night)	323	1904
E-on credit	1059	
Donations	1285	435
Donations (FOYTH)	106100	
Bank interest	420	211
Donations to FOYTH a/c	12255	
Total receipts	137931	12368

Payments

Insurance	2662	2535
Electric	3407	3019
Water	336	328
Banking fees	97	99
Fire equipment	141	81
Fire Assesment		399
Electrical testing ⁽¹⁾		555
Phone/internet line	467	702
Website & booking system	328	120
Cleaning	930	897
Eden Arts (Film Night)	262	790
Maintenance	713	504
Allerdale License	180	70
PPL Music License	199	124
Re-development Costs	450	120
Gardening	1870	
Hall Events	814	
Fire Alam System	9357	
ACT fees		
Unpaid Cheque		
Donations ⁽²⁾		1425
Total Payments	22213	11768

Net Position

115718

Closing cash as at 31 March 2025

Current account	17487	4875
Reserve account	123385	20277
Closing balance 31 March	<u>140872</u>	<u>25152</u>

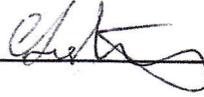
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- (1) Five yearly inspection
- (2) Cockermouth food bank/Mountain Rescue

Treasurer

Catherine Armstrong

Sign & date

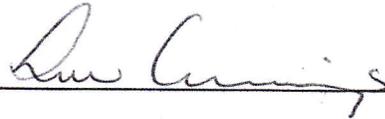

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I have reviewed the draft account prepared by the charity's Treasurer as above. My review covered the statements of YTHs current and reserve accounts with the HSBC bank and the cash book record of receipts and payments, together with supporting documentation contained in the 2024 account.

My conclusion is that the account of YTHMC for the 2024/25 year is consistent with these records.

Independent Examiner
(name)

Sign & date


_____ 5/7/25