

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Harby Village Hall**

Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

**Report of the Trustees and
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for the year ended 31 December 2021

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Harby Village Hall

Report of the Trustees
for the year ended 31 December 2021

The Trustees present their report with the financial statements of the charity for the year ended 31 December 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

Harby Village Hall exists as a charity to provide a local amenity for the village of Harby in the county of Leicestershire and the surrounding area.

Public benefit

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aim and objectives and in planning future activities and policies.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has continued to achieve its objects of providing an amenity for village and surrounding area. Income from hall hire however remained subdued due to the Covid-19 pandemic falling from £5,395 to £4,314. The charity received a donation of land of £30,000 bequeathed to it in a will and received a £106 government grant of £16,623. Both are to be used to finance any future development of the hall.

Fundraising activities

Because of the Covid-19 pandemic, the hall was closed for the first half of the year. In the second half of the year several fundraising events were held and as a result fundraising income and the associated costs recovered. The two leading events were Ladies Night which raised £1,506 and The Clockwork Run which raised £1,299.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain reserves at a level which equates to approximately two months expenditure. This provides sufficient funds to cover costs. Reserves were maintained at this level throughout the year.

The statement of financial activities for the year is set out on page 4.

FUTURE PLANS

Further steps have been taken towards the new hall project but these have been slowed down due to the pandemic.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust dated 30th March 1987, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees these are identified and appointed by the remaining trustees. The chairman of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1071575

Principal address

40 School Lane
Harby
Melton Mowbray
Leicestershire
LE14 4BZ

Harby Village Hall

Report of the Trustees
for the year ended 31 December 2021

Trustees
1. Director (appointed 1.1.21)
2. Treasurer (appointed 1.1.21)
3. Secretary (appointed 1.1.21)
4. Finance Committee (appointed 1.1.21)
5. General Committee (appointed 1.1.21)
6. Social Committee (appointed 1.1.21)
7. Sports Committee (appointed 1.1.21)
8. Health & Safety Committee (appointed 1.1.21)
9. Environmental Committee (appointed 1.1.21)
10. Other Committees (appointed 1.1.21)

Independent Examiner

Cayton & Brewill

Chartered Accountants

Carey House

149-155 Canal Street

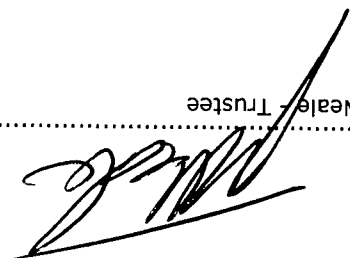
Nottingham

Nottinghamshire

NG1 7HR

by:

Approved by order of the board of trustees on 12 May 2022 and signed on its behalf


..... J Neale - Trustee

**Independent Examiner's Report to the Trustees of
Harby Village Hall**

Independent examiner's report to the trustees of Harby Village Hall

I am the charity trustee on my examination of the accounts of Harby Village Hall (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

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

In respect of my examination of the Trust's accounts carried out under section 145 of the Act and following 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.

Yvonne Jackson BSc (Hons) FCA

Yvonne Jackson BSc (Hons) FCA
Clayton & Brewill
Chartered Accountants
Cawley House
149-155 Canal Street
Nottingham
Nottinghamshire
NG1 7HR

Date: 11/10/22

Harby Village Hall

Statement of Financial Activities for the year ended 31 December 2021

	2021	2020
	Total funds	Total funds
	£	£
Income and endowments from		
Donations and legacies	30,166	10
Charitable activities	4,314	5,395
Other trading activities	26,208	12,262
Total	60,688	17,667
EXPENDITURE ON		
Raising funds	4,523	671
Charitable activities	20,559	17,428
Hall hire	-	-
Total	25,082	18,099
NET INCOME/(EXPENDITURE)	13,983	(432)
RECONCILIATION OF FUNDS		
Total funds brought forward	216,611	217,043
TOTAL FUNDS CARRIED FORWARD	230,594	216,611
CONTINUING OPERATIONS		
All income and expenditure has arisen from continuing activities.	21,623	252,217

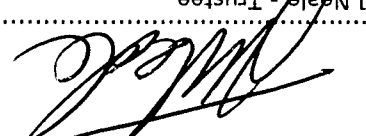
The notes form part of these financial statements

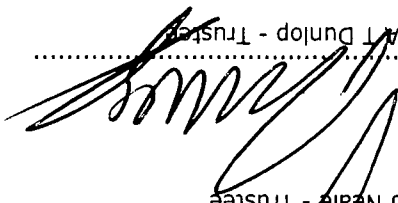
Harby Village Hall

Balance Sheet 31 December 2021

	2020	2021		
	Total funds	Total funds	Restricted fund	Unrestricted fund
FIXED ASSETS				
Tangible assets	153,681	179,695	5,000	174,695
CURRENT ASSETS				
Stocks	1,240	1,743	-	1,743
Debtors	7,665	8,101	-	8,101
Cash at bank and in hand	55,508	66,482	18,873	47,609
CREDITORS				
Amounts falling due within one year	(1,483)	(3,804)	(2,250)	(1,554)
NET CURRENT ASSETS	62,930	72,522	16,623	55,899
TOTAL ASSETS LESS CURRENT LIABILITIES	216,611	252,217	21,623	230,594
NET ASSETS	216,611	252,217	21,623	230,594
FUNDS				
Unrestricted funds	216,611	230,594		
Restricted funds	-	21,623		
TOTAL FUNDS	216,611	252,217		

The financial statements were approved by the Board of Trustees and authorised for issue on 12/12/22 and were signed on its behalf by:


 J Neale - Trustee


 A T Dunlop - Trustee

ACCOUNTING POLICIES**1.****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.

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.

Freehold property	- 2% of cost or valuation
Fixtures and fittings	- 25% on reducing balance

There is no depreciation charged on land.

Stocks

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

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.

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

Harby Village Hall

Notes to the Financial Statements - continued for the year ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
Fundraising events	£ 9,585	£ 2,262
Covid grant	-	10,000
S106 Langer Lane grant	16,623	-
	<u>26,208</u>	<u>12,262</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Totals
COST			
At 1 January 2021	167,978	30,193	198,171
Additions	30,000	-	30,000
At 31 December 2021	<u>197,978</u>	<u>30,193</u>	<u>228,171</u>
DEPRECIATION			
At 1 January 2021	16,800	27,690	44,490
Charge for year	3,360	626	3,986
At 31 December 2021	<u>20,160</u>	<u>28,316</u>	<u>48,476</u>
NET BOOK VALUE			
At 31 December 2021	<u>177,818</u>	<u>1,877</u>	<u>179,695</u>
At 31 December 2020	<u>151,178</u>	<u>2,503</u>	<u>153,681</u>

5. STOCKS

	2021	2020
Stocks	£ 1,743	£ 1,240

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Trade debtors	£ 1,805	£ 1,345
Prepayments	6,296	6,320
	<u>8,101</u>	<u>7,665</u>

Notes to the Financial Statements - continued
for the year ended 31 December 2021

Harby Village Hall

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Other creditors	
	£	£
	2021	2020
	3,804	1,483

8. MOVEMENT IN FUNDS

Unrestricted funds	At 1.1.21	£
	216,611	
Restricted funds	-	
	21,623	
TOTAL FUNDS		
	216,611	252,217

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

Unrestricted funds	Incoming resources	£
	39,065	
Restricted funds	-	
	21,623	
TOTAL FUNDS		
	60,688	35,606

Comparatives for movement in funds

Unrestricted funds	At 1.1.20	£
	217,043	
Restricted funds	(432)	
	216,611	
TOTAL FUNDS		
	217,043	216,611

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

Unrestricted funds	Incoming resources	£
	17,667	
Restricted funds	Resources expended	£
	(18,099)	
TOTAL FUNDS		
	17,667	(432)

Harby Village Hall

Notes to the Financial Statements - continued for the year ended 31 December 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20	Net movement in funds	At 31.12.21
Unrestricted funds	£	£	£
General fund	217,043	13,551	230,594
Restricted funds	-	21,623	21,623
Village Hall building fund	-	21,623	21,623
TOTAL FUNDS	217,043	35,174	252,217

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds	£	£	£
General fund	56,732	(43,181)	13,551
Restricted funds	21,623	-	21,623
Village Hall building fund	21,623	-	21,623
TOTAL FUNDS	78,355	(43,181)	35,174

9. RELATED PARTY DISCLOSURES

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

Harby Village Hall

Detailed Statement of Financial Activities for the year ended 31 December 2021

	2021	2020
INCOME AND ENDOWMENTS		
Donations and legacies	30,166	10
Donations		
Other trading activities	9,585	2,262
Fundraising events		
Covid grant	-	10,000
S106 Langer Lane grant	16,623	-
Charitable activities	4,314	5,395
Hall hire		
Total incoming resources	60,688	17,667
EXPENDITURE		
Other trading activities	4,523	671
Fundraising costs		
Charitable activities	420	441
Cleaning		
Rates and water	547	333
Insurance	1,641	1,817
Light and heat	1,216	2,608
Cleaning materials	46	18
Repairs and maintenance	10,291	5,173
Depreciation of freehold property	3,360	3,360
Depreciation of fixtures and fittings	626	834
Support costs	570	664
Finance		
Telephone	912	1,298
Sundries and licences	1,482	1,962
Governance costs	930	882
Accountancy and legal fees		
Total resources expended	25,082	18,099
Net income/(expenditure)	35,606	(432)

This page does not form part of the statutory financial statements