

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Harby Village Hall

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

# Harby Village Hall

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Harby Village Hall  
Report of the Trustees  
for the year ended 31 December 2022

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

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 improved significantly in the year to £11,151 from £4,314, as the hall usage recovered after Covid-19. The charity received a Covid-19 grant of £2,667 in the year. The S106 government grant of £16,623 received last year remains, and will be used to finance any future development of the hall.

##### Fundraising activities

The hall was open for the whole of 2022 after being closed for the first half of 2021 due to the Covid-19 pandemic. As a result, fundraising income and associated costs recovered significantly in the year. Ladies Night again proved the leading fundraising event raising £1,675.80, followed by The Clockback Run with £1,516.92.

#### 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 2022

Trustees

A T Dunlop

Y M Gay

J Neale

P Gay

M Neale

L Fulton

D Wetherill (resigned 30.9.22)

S Chell (resigned 30.9.22)

J Hinks

Independent Examiner

Clayton & Brewill

Chartered Accountants

Cawley House

149-155 Canal Street

Nottingham

Nottinghamshire

NG1 7HR

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

.....  
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 report to the charity trustees on my examination of the accounts of Harby Village Hall (the Trust) for the year ended 31 December 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.

Yvonne Jackson BSc (Hons) FCA

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

Date: .....

# Harby Village Hall

## Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		83	-	83	30,166
Charitable activities					
Hall hire		11,151	-	11,151	4,314
Other trading activities	2	20,012	-	20,012	26,208
Total		<u>31,246</u>	<u>-</u>	<u>31,246</u>	<u>60,688</u>
<b>EXPENDITURE ON</b>					
Raising funds		8,473	-	8,473	4,523
Charitable activities					
Hall hire		15,648	-	15,648	20,559
Total		<u>24,121</u>	<u>-</u>	<u>24,121</u>	<u>25,082</u>
NET INCOME		7,125	-	7,125	35,606
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		230,594	21,623	252,217	216,611
TOTAL FUNDS CARRIED FORWARD		<u><u>237,719</u></u>	<u><u>21,623</u></u>	<u><u>259,342</u></u>	<u><u>252,217</u></u>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

# Harby Village Hall

## Balance Sheet 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	4	170,866	5,000	175,866	179,695
CURRENT ASSETS					
Stocks	5	2,526	-	2,526	1,743
Debtors	6	8,235	-	8,235	8,101
Cash at bank and in hand		57,763	19,108	76,871	66,482
		<u>68,524</u>	<u>19,108</u>	<u>87,632</u>	<u>76,326</u>
CREDITORS					
Amounts falling due within one year	7	(1,671)	(2,485)	(4,156)	(3,804)
NET CURRENT ASSETS		<u>66,853</u>	<u>16,623</u>	<u>83,476</u>	<u>72,522</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		237,719	21,623	259,342	252,217
NET ASSETS		<u>237,719</u>	<u>21,623</u>	<u>259,342</u>	<u>252,217</u>
FUNDS	8				
Unrestricted funds				237,719	230,594
Restricted funds				<u>21,623</u>	<u>21,623</u>
TOTAL FUNDS				<u>259,342</u>	<u>252,217</u>

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

.....  
J Neale - Trustee

.....  
A T Dunlop - Trustee

Notes to the Financial Statements  
for the year ended 31 December 2022

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.

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 2022

### 2. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Fundraising events	17,345	9,585
Covid grant	2,667	-
S106 Langer Lane grant	-	16,623
	<u>20,012</u>	<u>26,208</u>

### 3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

### 4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>197,978</u>	<u>30,193</u>	<u>228,171</u>
<b>DEPRECIATION</b>			
At 1 January 2022	20,160	28,316	48,476
Charge for year	<u>3,360</u>	<u>469</u>	<u>3,829</u>
At 31 December 2022	<u>23,520</u>	<u>28,785</u>	<u>52,305</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>174,458</u>	<u>1,408</u>	<u>175,866</u>
At 31 December 2021	<u>177,818</u>	<u>1,877</u>	<u>179,695</u>

### 5. STOCKS

	2022 £	2021 £
Stocks	<u>2,526</u>	<u>1,743</u>

### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,943	1,805
Prepayments	<u>6,292</u>	<u>6,296</u>
	<u>8,235</u>	<u>8,101</u>

# Harby Village Hall

## Notes to the Financial Statements - continued for the year ended 31 December 2022

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>4,156</u>	<u>3,804</u>

### 8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	230,594	7,125	237,719
Restricted funds			
Village Hall building fund	21,623	-	21,623
<b>TOTAL FUNDS</b>	<u>252,217</u>	<u>7,125</u>	<u>259,342</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,246	(24,121)	7,125
<b>TOTAL FUNDS</b>	<u>31,246</u>	<u>(24,121)</u>	<u>7,125</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	216,611	13,983	230,594
Restricted funds			
Village Hall building fund	-	21,623	21,623
<b>TOTAL FUNDS</b>	<u>216,611</u>	<u>35,606</u>	<u>252,217</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,065	(25,082)	13,983
Restricted funds			
Village Hall building fund	21,623	-	21,623
<b>TOTAL FUNDS</b>	<u>60,688</u>	<u>(25,082)</u>	<u>35,606</u>

# Harby Village Hall

## Notes to the Financial Statements - continued for the year ended 31 December 2022

### 8. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	216,611	21,108	237,719
Restricted funds			
Village Hall building fund	-	21,623	21,623
<b>TOTAL FUNDS</b>	<b>216,611</b>	<b>42,731</b>	<b>259,342</b>

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	70,311	(49,203)	21,108
Restricted funds			
Village Hall building fund	21,623	-	21,623
<b>TOTAL FUNDS</b>	<b>91,934</b>	<b>(49,203)</b>	<b>42,731</b>

### 9. RELATED PARTY DISCLOSURES

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

# Harby Village Hall

## Detailed Statement of Financial Activities for the year ended 31 December 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	83	30,166
Other trading activities		
Fundraising events	17,345	9,585
Covid grant	2,667	-
S106 Langer Lane grant	-	16,623
	<u>20,012</u>	<u>26,208</u>
Charitable activities		
Hall hire	11,151	4,314
Total incoming resources	<u>31,246</u>	<u>60,688</u>
<b>EXPENDITURE</b>		
Other trading activities		
Fundraising costs	8,473	4,523
Charitable activities		
Cleaning	1,185	420
Rates and water	655	547
Insurance	2,002	1,641
Light and heat	3,166	1,216
Cleaning materials	118	46
Repairs and maintenance	2,256	10,291
Depreciation of freehold property	3,360	3,360
Depreciation of fixtures and fittings	469	626
	<u>13,211</u>	<u>18,147</u>
Support costs		
Finance		
Telephone	826	570
Sundries and licences	645	912
	<u>1,471</u>	<u>1,482</u>
Governance costs		
Accountancy and legal fees	966	930
Total resources expended	<u>24,121</u>	<u>25,082</u>
Net income	<u><u>7,125</u></u>	<u><u>35,606</u></u>

This page does not form part of the statutory financial statements