

EAST DEAN AND FRISTON VILLAGE HALL TRUST

England & Wales · Charity number 1077992

Details

Status Registered

Legal form Other

Registered 1999-10-29

Register [View on the Charity Commission register](#)

Contact

Address East Dean & Friston Village Hall
Village Green Lane
East Dean
Eastbourne
BN20 0DR

Phone 07542 683045

Email tina@edfvillagehall.org.uk

Website www.edfvillagehall.org.uk

Activities

Objects: A VILLAGE HALL FOR THE USE OF INHABITANTS OF THE PARISH OF EAST DEAN AND FRISTON IN THE COUNTY OF EAST SUSSEX WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS AND THE PROVISIONS OF SECTION 2 (4) OF THE PUBLIC TRUSTEE ACT 1906 SHALL APPLY TO THE SAID COUNCIL AND TO THE COMMITTEE RESPECTIVELY IN LIKE MANNER AS THEY APPLY TO THE PUBLIC TRUSTEE AND MANAGING TRUSTEES.

Activities: Provision of village hall facilities

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PARISH OF EAST DEAN AND FRISTON
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,588	£73,421	-	-
2024-03-31	£65,765	£67,426	-	-
2023-03-31	£65,996	£55,553	-	-
2022-03-31	£57,088	£36,178	-	-
2021-03-31	£24,193	£33,949	-	-

Trustees

Name	Role	Appointed
Paul Seeley	Chair	2021-07-27
Jo Taylor		2020-09-30
Lesley d'Urso		2022-02-09
Martyn Fletcher		2016-11-02
Michael Francis Bustard		2025-12-09
Stephanie Jane Carter		2018-06-26
Stephen William Burr		2025-06-24
Susan Christine Currie		2025-06-24
Tony Deadman		2018-06-26
William Hallett		2015-06-22

EAST DEAN AND FRISTON VILLAGE HALL TRUST

England & Wales - Charity number 1077992

Accounts

Registered Charity Number 1077992



East Dean and Friston Village Hall Trust

Trustees' Annual Report and Accounts

For the year ended 31 March 2025

**East Dean and Friston Village Hall Trust
Annual Report and Accounts for the year ended 31 March 2025**

Contents	Page
Annual Report	
- Legal and administrative information	3
- Annual review	4 - 5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Assets and Liabilities	8
Notes to the Accounts	9

East Dean and Friston Village Hall Trust

Annual Report for the year ended 31 March 2025

Legal and administrative information

Legal Status

The Trust is a Registered Charity – number 1077992, established by a charitable trust deed on 1 July 1999.

Objects

The provision of a village hall for the use of the inhabitants of the Parish of East Dean and Friston.

Additional information

The Hall was built and equipped using funds provided by East Dean and Friston Parish Council, the East Dean and Friston Fundraising Trust and with National Lottery and other grants.

The Trust meets the cost of insuring the Hall and its contents and of providing Trustee Indemnity cover.

Management Committee and Trustees

The following Trustees held office during the year ended 31 March 2025:

William Hallett - *Chairman*

Martyn Fletcher * - *Honorary Treasurer*

Stephanie Jane Carter

Paul Seeley

Tony Deadman

Jo Taylor

Lesley Durso

The members of the management committee are either appointed by the organisation nominating them or elected annually by the community. Elected members are indicated by an asterisk (*).

Trustee for the Charity

Under the Trust Deed, the East Dean and Friston Parish Council holds the legal, leasehold title to the Hall as Custodian Trustee on behalf of the Charity.

Principal Address

Village Hall
Village Green Lane
East Dean
Eastbourne, BN20 ODR

Independent Examiner

J R Caladine FCCA CTA FCIE
Caladine Limited
Chantry House,
22 Upperton Road,
Eastbourne, BN21 1BF

Registered charity number

1077992

Bankers

Barclays Bank plc
Market Street,
Hailsham, BN27 2AB

Fund managers

CCLA Investment Management Limited
One Angel Lane,
London, EC4R 3AB

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2025

The Trustees present their Annual Report and Accounts for the year ended 31 March 2025.

Chairman's Report

In the mid 1990s, a group of villagers had a vision to provide the village with a new village hall that befitted the Parish of East Dean and Friston. Following much hard work over many years in fund raising and then being heavily involved in the design and construction phases, the Hall held its inaugural event in May 2000 and was formally opened in October 2000. That group of people had the foresight to turn the aspiration into a reality. The village now has an excellent and well equipped facility of which we should be proud.

This year marks our 25th anniversary! The Trust will be holding a silver jubilee event later in the year – watch this space.

Fast forward 25 years and the Village Hall continues to operate efficiently and to a high standard under the control of the Committee of Trustees, the Hall Manager and the Team Assistant. The Trustees met formally on four occasions during the year to direct the operation of the Hall, review the financial position and consider future plans.

Our Village Hall provides a wonderful space for whatever event you are planning. With two Halls of very different sizes, a modern kitchen and excellent parking facilities, we can accommodate most types of events.

We are especially proud of our Community Events. We have a small events team, headed up by two of our Trustees and supported by a large team of enthusiastic volunteers from the village. Thanks to them, monthly coffee mornings, afternoon teas and village lunches are organised offering home-made treats, warmth and company, and all are amazing value for money!

The events team and volunteers also organise regular Film events, Quizzes and Bingo evenings in addition to special events. Most include meals and are often completely sold out, a testimony to their popularity!

Details of events are on our website or on the Village Website in addition to fliers on the village notice boards.

Additional volunteers are always appreciated and if you are interested in getting involved either regularly or occasionally, please contact one of the Trustees.

Local clubs and societies meet regularly in the Hall and, in addition, our Hall Manager, Tina, and her assistant John, are happy to discuss private events such as weddings, birthday celebrations and wakes to ensure that your special day is a great success. For further details, please contact Tina at her email address, tina@edfvillagehall.org.

As a registered charity, the Village Hall Trust has an obligation to the local community to make a positive contribution to the public good. The objective of the Village Hall Trust as written into its constitution, can be paraphrased as:

"to provide a Village Hall for the use of the inhabitants of the Parish of East Dean and Friston.....without distinction of political, religious or other opinions.....for forms of recreation and leisure time occupation, with the objective of improving the conditions of life for those inhabitants..."

Through the many Clubs and Societies who use and support the Hall regularly together with activities organised by our Community Events team, the Trustees believe we achieve the Hall's objective and satisfy our obligations as a charity. In addition to its role as a community asset for marking landmark events, the Hall is also available for hire to host private parties and wedding receptions, with full information on our website at <http://www.edfvillagehall.org.uk>.

As the Hall matures, the Trustees are conscious of their duty to maintain and develop it to the high standard the community deserves. This requires prudent financial stewardship to sustain the Hall for the long term. The challenge continues. Thank you for your ongoing support in meeting that challenge.

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2025

Financial Performance

The Financial statements are included at pages 7 to 9.

For the year end 31 March 2025, the Hall generated total income of £84,588 (2024: £65,765) supported by a very generous legacy of £10,000 from the estate of Phyllis Burningham - a long-term resident of East Dean - that the Trustees can use to support the charitable activities of the Hall; and a significant increase in income from fund raising events. A number of essential projects to maintain the fabric of the hall and upgrade fixtures were completed in the year, that together with inflationary pressures on the cost of services and energy, increased overall expenditure to £73,421 from £67,426 in the previous year. Despite these cost pressures, the Trustees restricted hire charge increases below inflation. The legacy was a key factor in the Trust delivering a surplus for the year of £11,167 (2024: deficit of £1,661). The Community Events team are to be congratulated for staging a range of activities including bingo, quizzes and films that were well received and enthusiastically supported, which together with regular tea and coffee mornings made a fabulous contribution of over £12,000 to the Trust's reserves.

Cash balances at the year-end amounted to £113,463 (2024: £102,296). It is the Trust's policy to hold funds not immediately required, in an interest bearing deposit fund.

The Trust maintains financial reserves to ensure the continuity of its objectives over the long term, to enable it to respond to volatility in income and provide resilience to unforeseen events. The Trust has for many years operated a policy of building cash reserves to match annual gross expenditure, and whilst the Trust currently operates with cash reserves comfortably above this level, current high levels of inflation generate cost pressures for the future that require a prudent approach to reserve management. The Trust is well positioned to sustain its objectives over the long term. There is, however an increased likelihood of cash deficits over the coming years as the costs of maintaining and investing in the fabric of the Hall increase. A review is undertaken annually taking account of the need to maintain the Hall to a high standard. The repair and operation of the Hall is under constant review.

The need to sustain the fabric of the building will inevitably require regular, incremental increases in hire fees. The pricing structure continues to subsidise local organisations at below cost rates.

The Trustees have not identified any uninsured major risks to which the Charity is exposed.

Public Benefit

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit, the sustainable delivery of which forms a key objective in their stewardship and management of the Hall. The Trustees maintain the Hall to an excellent standard, and aim to provide affordable hire rates to users of the Hall, whilst carefully monitoring and controlling operating and maintenance costs to ensure cash reserves remain sufficient. The Trustees remain confident that they are compliant with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore innovative ways of providing the required benefits.

Acknowledgements

My heartfelt thanks to Tina and John for the efficient operation of the Hall throughout the year. They are on hand at all hours to support our collective endeavours and we never take their labours for granted.

Thank you to all the Trustees who served during the year, for giving up so much of your time freely to play your vital role in effective and supportive governance. Your energetic support and unstinting contribution helps the Hall thrive and be the asset to the community that it is.

William Hallett

Chairman

Dated: 24 June 2025



**East Dean and Friston Village Hall Trust
Independent Examiner's Report
to the Trustees of East Dean and Friston Village Hall Trust**

I report to the Members of the Management Committee on my examination of the accounts of East Dean and Friston Village Hall Trust for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

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 next statement.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records.

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.



J R Caladine FCCA CTA FCIE
Caladine Limited
Chantry House,
22 Upperton Road,
Eastbourne, BN21 1BF

Dated: 26 June 2025

East Dean and Friston Village Hall Trust
Receipts and Payments Account for the year ended 31 March 2025

	<i>Notes</i>	2025	2024
		£	£
Income			
Hall hire	1	53,701	49,474
Donations received, including gift aid		378	663
Interest from funds on deposit		4,218	4,063
		<u>58,297</u>	<u>54,200</u>
Community fundraising events income		16,291	11,565
Legacies received		10,000	-
Total income		<u>84,588</u>	<u>65,765</u>
Expenditure			
Staff costs		18,102	17,672
Pension contributions		468	432
		<u>18,570</u>	<u>18,104</u>
Premises and facilities			
Rent		-	-
Rates		807	758
Utilities		10,725	12,495
Cleaning		6,538	5,932
Garden and landscaping		841	731
Equipment Expensed		2,400	1,121
Repairs and maintenance		22,650	19,857
		<u>43,961</u>	<u>40,894</u>
Administration			
Printing, postage and stationery		334	525
Licences and subscriptions		1,857	1,438
Insurance		1,748	1,601
Independent examination & other professional fees		1,386	1,602
Website		922	908
Charitable donations made		150	-
Sundry		345	410
		<u>6,742</u>	<u>6,484</u>
Total expenditure, excluding fundraising		69,273	65,482
Community fundraising events expenditure		4,148	1,944
Total expenditure		<u>73,421</u>	<u>67,426</u>
Cash surplus/deficit for the year		<u>11,167</u>	<u>(1,661)</u>
Opening Cash Balances 1 April		<u>102,296</u>	<u>103,957</u>
Closing Cash Balances 31 March		<u>113,463</u>	<u>102,296</u>

East Dean and Friston Village Hall Trust
Statement of Assets and Liabilities at 31 March 2025

	Notes	2025 £	2024 £
Cash Funds			
CCLA interest bearing Money Market fund		81,193	87,197
Barclays		32,270	15,099
Cash in hand		-	-
		<u>113,463</u>	<u>102,296</u>
As per Receipts and Payments Account			
		<u>113,463</u>	<u>102,296</u>
Other Current Assets and Liabilities			
Debtors and prepayments		1,696	3,902
Stock		-	70
Creditors and accruals	3	(9,745)	(10,540)
Donation in 2015 held for future maintenance	4	-	(5,434)
		<u>(8,049)</u>	<u>(12,002)</u>
Net Current Liabilities		<u>(8,049)</u>	<u>(12,002)</u>

The decrease in net current liabilities shown above of £3,953 (2024: decrease of £3,394) is shown for information only and is not included in the receipts and payments account.

	2025 £	2024 £
Assets retained for the Charity's own use		
Leasehold land and buildings at cost	458,445	458,445
Net book value on depreciated cost basis	363,224	366,892
Furniture, fixtures and fittings at cost	63,138	63,138
Net book value on depreciated cost basis	1,826	2,148

The net book values above are stated on the basis that the village hall and the land on which it stands are written off on a straight line basis over 125 years, being the period of the leasehold interest and that furniture, fixtures and fittings are written off over their anticipated useful life on the reducing balance basis, unless such assets have previously been expensed.

The financial statements on pages 7 - 9 were approved by the Trustees on 24 June 2025 and signed on their behalf by:



William Hallett - Trustee

Martyn Fletcher - Hon Treasurer



East Dean and Friston Village Hall Trust
Notes to the Accounts for the year ended 31 March 2025

1. Basis of Accounting

a) In accordance with Charity Commission Regulations, the Trust is not required to prepare accounts on the Accruals Accounting basis as the Trust's gross income falls below the minimum level required. These accounts have therefore been prepared on the Receipts and Payments basis. This method of reporting takes account of the movement in cash balances only and does not include changes to other net current assets and liabilities which would otherwise have a material impact on the financial results. In viewing the accounts due attention should therefore be given to the working capital analysis shown on page 8.

b) Cash received in respect of hall hires, including advances and refundable deposits, is recognised as Hall Hire Receipts when the cash is received.

c) Receipts and payments in respect of community events are recognised in the accounts when the cash is received or paid.

d) Other payments are recognised in the accounts when payment is made.

e) Grants applied for, donations and legacies, and any Income Tax refunds on deeds of covenant and gift aid donations are recognised in the accounts when received.

2. Investment policy and objectives

The Trust has no long term investments. Cash balances are held in money-market and deposit accounts.

3. Creditors and accruals

	2025	2024
	£	£
Amounts received in advance for future events	4,541	4,609
Accruals	5,204	5,931
	<u>9,745</u>	<u>10,540</u>

4. Donation in 2015 held for future maintenance

	2025	2024
	£	£
Original donation brought forward	5,434	5,434
Applied in year	(5,434)	-
Donation carried forward	<u>-</u>	<u>5,434</u>

5. Trustees

During the year ended 31 March 2025 there were no transactions with related parties (2024: none). None of the Trustees received any remuneration for their services to the Trust during the year. (2024: Nil).

Included within the Receipts and Payments account on page 7 are various payments totalling £1,576 made during the course of the year ended 31 March 2025 to 4 Trustees (2024: £2,099 to 4 Trustees) as reimbursement of expenditure wholly and necessarily incurred in the running of the hall or supporting fundraising events.

	2025	2024
	£	£
Premises and facilities	71	409
Administration	270	283
Community fundraising events expenditure	1,235	1,407
	<u>1,576</u>	<u>2,099</u>

EAST DEAN AND FRISTON VILLAGE HALL TRUST

England & Wales - Charity number 1077992

Accounts

Registered Charity Number 1077992



East Dean and Friston Village Hall Trust

Trustees' Annual Report and Accounts

For the year ended 31 March 2024

**East Dean and Friston Village Hall Trust
Annual Report and Accounts for the year ended 31 March 2024**

Contents	Page
Annual Report	
- Legal and administrative information	3
- Annual review	4 - 5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Assets and Liabilities	8
Notes to the Accounts	9

East Dean and Friston Village Hall Trust Annual Report for the year ended 31 March 2024

Legal and administrative information

Legal Status

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Objects

The provision of a village hall for the use of the inhabitants of the Parish of East Dean and Friston.

Additional information

The Hall was built and equipped using funds provided by East Dean and Friston Parish Council, the East Dean and Friston Fundraising Trust and with National Lottery and other grants.

The Trust meets the cost of insuring the Hall and its contents and of providing Trustee Indemnity cover.

Management Committee and Trustees

The following Trustees held office during the year ended 31 March 2024:

William Hallett - *Chairman*

Vivienne Lester - *Honorary Secretary - Resigned 26 March 2024*

Martyn Fletcher * - *Honorary Treasurer*

Stephanie Jane Carter

Paul Seeley

Tony Deadman

Jo Taylor

Lesley D'Urso

Michael Delaney - *Resigned 28 June 2023*

The members of the management committee are either appointed by the organisation nominating them or elected annually by the community. Elected members are indicated by an asterisk (*).

Trustee for the Charity

Under the Trust Deed, the East Dean and Friston Parish Council holds the legal, leasehold title to the Hall as Custodian Trustee on behalf of the Charity.

Principal Address

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Eastbourne, BN20 0DR

Independent Examiner

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Registered charity number

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Market Street,
Hailsham, BN27 2AB

Fund managers

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London, EC4R 3AB

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2024

The Trustees present their Annual Report and Accounts for the year ended 31 March 2024.

Chairman's Report

The Village Hall continues to operate efficiently and to a high standard under the control of the Committee of Trustees, the Hall Manager and the Team Assistant. The Trustees met formally on four occasions during the year to direct the operation of the Hall, review the financial position and consider future plans.

Our Village Hall provides a wonderful space for whatever event you are planning. With two Halls of very different sizes, a modern kitchen and excellent parking facilities, we can accommodate most types of event.

We are especially proud of our Community Events. We have a small events team, headed up by two of our Trustees and supported by a large team of enthusiastic volunteers from the village.

Thanks to them, monthly coffee mornings, afternoon teas and village lunches are organised offering home-made treats, warmth and company, and all are amazing value for money!

The events team and volunteers also organise regular Film events, Quizzes and Bingo evenings in addition to special events. Most include meals and are often completely sold out, a testimony to their popularity!

Details of events are always available on our website or on the Village Website in addition to fliers on the village notice boards.

Additional volunteers are always appreciated and if you are interested in getting involved either regularly or occasionally, please contact one of the Trustees.

Local clubs and societies meet regularly in the Hall and, in addition, our Hall Manager, Tina, and her assistant John, are happy to discuss private events such as weddings, birthday celebrations and wakes to ensure that your special day is a great success. For further details, please contact Tina at her email address, tina@edfvillagehall.org.

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"to provide a Village Hall for the use of the inhabitants of the Parish of East Dean and Friston.....without distinction of political, religious or other opinions.....for forms of recreation and leisure time occupation, with the objective of improving the conditions of life for those inhabitants....."

Through the many Clubs and Societies who use and support the Hall regularly together with activities organised by our Community Events team the Trustees believe we achieve the Hall's objective and satisfy our obligations as a charity. In addition to its role as a community asset for marking landmark events, the Hall is also available for hire to host private parties and wedding receptions, with full information on our website at <http://www.edfvillagehall.org.uk>.

The Hall was opened around 25 years ago - an ageing facility that will require more and more significant maintenance as time goes by. The Trustees are conscious of their duty to maintain and develop the Hall to the high standard the community deserves and this requires prudent financial stewardship to sustain the Hall for the long term. The challenge continues. Thank you for your ongoing support in meeting that challenge.

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2024

Financial Performance

The Financial statements are included at pages 7 to 9.

Whilst income from hall hire was slightly lower at £49,474 compared to £54,280 the previous year, total gross cash receipts, including community fundraising events and interest remained stable at £65,765 (2023: £65,996). A number of projects to maintain the fabric of the hall and upgrade fixtures were completed in the year, which together with inflationary pressures on the cost of services and energy, increased overall expenditure to £67,426 from £55,553 in the previous year. Despite these increased cost pressures, the Trustees restricted hire charge increases to well below inflation. As a result, the Trust generated a small deficit for the year of £1,661 (2023: surplus of £10,443). The Community Events team are to be congratulated for staging a range of activities including bingo, quizzes and films that were well received and enthusiastically supported, which together with regular tea and coffee mornings made an excellent contribution of over £9,600 to the Trust's reserves.

Cash balances at the year-end amounted to £102,296 (2023: £103,957). It is the Trust's policy to hold funds not immediately required, in an interest bearing deposit fund.

The Trust operates a policy of holding cash reserves generally no greater than annual gross expenditure, and whilst the Trust currently operates with cash reserves comfortably above this level, current high levels of inflation generate cost pressures for the future that requires a prudent approach to reserve management. The Trust is well positioned to sustain its objectives over the long term. There is, however an increased likelihood of cash deficits over the coming years as the costs of maintaining and investing in the fabric of the Hall increase. A review is undertaken annually taking account of the need to maintain the Hall to a high standard. The repair and operation of the Hall is under constant review.

The need to sustain the fabric of the building will inevitably require regular, incremental increases in hire fees. Hire rates were frozen for the 2022/23 year, despite inflationary pressure on energy and overhead costs. Whilst a modest annual increase was required in 2023/24 the pricing structure continues to subsidise local organisations at below cost rates.

The Trustees have not identified any uninsured major risks to which the Charity is exposed.

Public Benefit

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit, the sustainable delivery of which forms a key objective in their stewardship and management of the Hall. The Trustees maintain the Hall to an excellent standard, and aim to provide affordable hire rates to users of the Hall, whilst carefully monitoring and controlling operating and maintenance costs to ensure cash reserves remain adequate. The Trustees remain confident that they are compliant with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore innovative ways of providing the required benefits.

Acknowledgements

My thanks to Tina and John for the efficient operation of the Hall throughout the year.

Thank you to all the Trustees who served during the year for their energetic support and unstinting contribution to the delivery of another successful year. And finally, my thanks to Vivienne Lester, who stood down in March after 9 years and whose wise counsel will be sorely missed.

William Hallett



Chairman

Dated: 25 June 2024

East Dean and Friston Village Hall Trust
Independent Examiner's Report
to the Trustees of East Dean and Friston Village Hall Trust

I report to the Members of the Management Committee on my examination of the accounts of East Dean and Friston Village Hall Trust for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

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 next statement.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records.

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.



J R Caladine FCCA CTA FCIE
Caladine Limited
Chantry House,
22 Upperton Road,
Eastbourne, BN21 1BF

Dated: 27/06/2024

East Dean and Friston Village Hall Trust

Receipts and Payments Account for the year ended 31 March 2024

	Notes	2024 £	2023 £
Income			
Hall hire	1	49,474	54,280
Donations received, including gift aid		663	775
Interest from funds on deposit		4,063	1,377
		<u>54,200</u>	<u>56,432</u>
Community fundraising events income		11,565	9,564
Government Grants - Covid Job Retention Scheme		-	-
Government Grants - Covid Support		-	-
Total income		<u>65,765</u>	<u>65,996</u>
Expenditure			
Staff costs		17,672	16,746
Pension contributions		432	394
		<u>18,104</u>	<u>17,140</u>
Premises and facilities			
Rent		-	375
Rates		758	717
Utilities		12,495	10,518
Cleaning		5,932	5,427
Garden and landscaping		731	848
Equipment Expensed		1,121	446
Repairs and maintenance		19,857	11,702
		<u>40,894</u>	<u>30,033</u>
Administration			
Printing, postage and stationery		525	97
Licences and subscriptions		1,438	478
Insurance		1,601	1,505
Independent examination & other professional fees		1,602	1,200
Website		908	926
Charitable donations made		-	-
Sundry		410	322
		<u>6,484</u>	<u>4,528</u>
Total expenditure, excluding fundraising		65,482	51,701
Community fundraising events expenditure		1,944	3,852
Total expenditure		<u>67,426</u>	<u>55,553</u>
Cash (deficit)/surplus for the year		<u>(1,661)</u>	<u>10,443</u>
Opening Cash Balances 1 April		<u>103,957</u>	<u>93,514</u>
Closing Cash Balances 31 March		<u><u>102,296</u></u>	<u><u>103,957</u></u>

East Dean and Friston Village Hall Trust
Statement of Assets and Liabilities at 31 March 2024

	Notes	2024 £	2023 £
Cash Funds			
CCLA interest bearing Money Market fund		87,197	83,154
Barclays		15,099	20,803
Cash in hand		-	-
		<u>102,296</u>	<u>103,957</u>
As per Receipts and Payments Account			
		2024 £	2023 £
Other Current Assets and Liabilities			
Debtors and prepayments		3,902	2,042
Stock		70	-
Creditors and accruals	3	(10,540)	(12,004)
Donation in 2015 held for future maintenance	4	(5,434)	(5,434)
		<u>(12,002)</u>	<u>(15,396)</u>
Net Current Liabilities			

The decrease in net current liabilities shown above of £3,394 (2023: increase of £3,330) is shown for information only and is not included in the receipts and payments account.

	2024 £	2023 £
Assets retained for the Charity's own use		
Leasehold land and buildings at cost	458,445	458,445
Net book value on depreciated cost basis	366,892	370,560
Furniture, fixtures and fittings at cost	63,138	63,138
Net book value on depreciated cost basis	2,148	2,528

The net book values above are stated on the basis that the village hall and the land on which it stands are written off on a straight line basis over 125 years, being the period of the leasehold interest and that furniture, fixtures and fittings are written off over their anticipated useful life on the reducing balance basis, unless such assets have previously been expensed.

The financial statements on pages 7 - 9 were approved by the Trustees on 25 June 2024 and signed on their behalf by:



William Hallett - Trustee



Martyn Fletcher - Hon Treasurer

East Dean and Friston Village Hall Trust
Notes to the Accounts for the year ended 31 March 2024

1. Basis of Accounting

a) In accordance with Charity Commission Regulations, the Trust is not required to prepare accounts on the Accruals Accounting basis as the Trust's gross income falls below the minimum level required. These accounts have therefore been prepared on the Receipts and Payments basis. This method of reporting takes account of the movement in cash balances only and does not include changes to other net current assets and liabilities which would otherwise have a material impact on the financial results. In viewing the accounts due attention should therefore be given to the working capital analysis shown on page 8.

b) Cash received in respect of hall hires, including advances and refundable deposits, is recognised as Hall Hire Receipts when the cash is received.

c) Receipts and payments in respect of community events are recognised in the accounts when the cash is received or paid.

d) Other payments are recognised in the accounts when payment is made.

e) Grants applied for, donations and legacies, and any Income Tax refunds on deeds of covenant and gift aid donations are recognised in the accounts when received.

2. Investment policy and objectives

The Trust has no long term investments. Cash balances are held in money-market and deposit accounts.

3. Creditors and accruals

	2024	2023
	£	£
Amounts received in advance for future events	4,609	6,720
Accruals	5,931	5,284
	<u>10,540</u>	<u>12,004</u>

4. Donation in 2015 held for future maintenance

	2024	2023
	£	£
Original donation brought forward	5,434	5,434
Applied in year	-	-
	<u>5,434</u>	<u>5,434</u>

5. Trustees

During the year ended 31 March 2024 there were no transactions with related parties (2023: none). None of the Trustees received any remuneration for their services to the Trust during the year. (2023: Nil).

Included within the Receipts and Payments account on page 7 are various payments totalling £2,099 made during the course of the year ended 31 March 2024 to 4 Trustees (2023: £2,287 to 6 Trustees) as reimbursement of expenditure wholly and necessarily incurred in the running of the hall or supporting fundraising events.

	2024	2023
	£	£
Premises and facilities	409	334
Administration	283	184
Community fundraising events expenditure	1,407	1,769
	<u>2,099</u>	<u>2,287</u>

EAST DEAN AND FRISTON VILLAGE HALL TRUST

England & Wales - Charity number 1077992

Accounts

Registered Charity Number 1077992



East Dean and Friston Village Hall Trust

Trustees' Annual Report and Accounts

For the year ended 31 March 2023

East Dean and Friston Village Hall Trust
Annual Report and Accounts for the year ended 31 March 2023

Contents	Page
Annual Report	
- Legal and administrative information	3
- Annual review	4 - 5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Assets and Liabilities	8
Notes to the Accounts	9

East Dean and Friston Village Hall Trust

Annual Report for the year ended 31 March 2023

Legal and administrative information

Legal Status

The Trust is a Registered Charity – number 1077992, established by a charitable trust deed on 1 July 1999.

Objects

The provision of a village hall for the use of the inhabitants of the Parish of East Dean and Friston.

Additional information

The Hall was built and equipped using funds provided by East Dean and Friston Parish Council, the East Dean and Friston Fundraising Trust and with National Lottery and other grants.

The Trust meets the cost of insuring the Hall and its contents and of providing Trustee Indemnity cover.

Management Committee and Trustees

The following Trustees held office during the year ended 31 March 2023:

William Hallett - <i>Chairman</i>	Michael Delaney
Vivienne Lester - <i>Honorary Secretary</i>	Lesley D'Urso
Martyn Fletcher * - <i>Honorary Treasurer</i>	Paul Seeley
Stephanie Jane Carter	Jo Taylor
Tony Deadman	

The members of the management committee are either appointed by the organisation nominating them or elected annually by the community. Elected members are indicated by an asterisk (*).

Trustee for the Charity

Under the Trust Deed, the East Dean and Friston Parish Council holds the legal, leasehold title to the Hall as Custodian Trustee on behalf of the Charity.

Principal Address

Village Hall
Village Green Lane
East Dean
Eastbourne, BN20 0DR

Registered charity number

1077992

Independent Examiner

Alastair Towler BFP ACA DChA
Plummer Parsons
Chartered Accountants
18 Hyde Gardens
Eastbourne, BN21 4PT

Bankers

Barclays Bank plc
Market Street,
Hailsham, BN27 2AB

Fund managers

CCLA Investment Management Limited
Senator House, 85 Queen Victoria Street
London, EC4V 4ET

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2023

The Trustees present their Annual Report and Accounts for the year ended 31 March 2023.

Review of Activities

The Village Hall continues to operate efficiently and to a high standard under the control of the Committee of Trustees, the Hall Manager and the Team Assistant. The Trustees met formally on four occasions during the year to direct the operation of the Hall, review the financial position and consider future plans.

Following several barren years due to the Covid pandemic, the activities at the Hall continue to exhibit a steady recovery, both in terms of volume and variety. Sadly, the East Dean Players have been unable to resume their performances due to lack of both front and back of house support. They are missed and we hope they will resurrect at some time in the future. To some extent Morning Coffee and Afternoon Tea have also fallen prey to lack of support. However, we are confident that both these Community Events will soon be re-established. The Village Lunch is very successful and currently goes from strength to strength! Many thanks to those past and present for their endeavours over the years.

The Trustees are also delighted to report and recognise the positive contribution that other Community Events have made over the last year, including:

- Quiz Nights
- Music Quiz
- Bingo evenings
- Film Club showing both matinee and evening shows
- Dance evening

A Village Hall should be at the heart of the community and these events play a key role in providing a focus for recreation and raising funds essential to the running of the Hall. The success of these events measured on both criteria is a reflection of the hard work put in by our brilliant Community Events team and other volunteers.

As a registered charity, the Village Hall Trust has an obligation to the local community to make a positive contribution to the public good. The objective of the Village Hall Trust as written into its constitution, can be paraphrased as:

"to provide a Village Hall for the use of the inhabitants of the Parish of East Dean and Friston.....without distinction of political, religious or other opinions.....for forms of recreation and leisure time occupation, with the objective of improving the conditions of life for those inhabitants....."

Through the many Clubs and Societies who use and support the Hall regularly together with activities organised by our Community Events team the Trustees believe we achieve the Hall's objective and satisfy our obligations as a charity. Those Clubs and Societies cover a wide spectrum of activities including, sport, cultural and leisure. In addition to its role as a community asset for marking landmark events, the Hall is also available for hire to host private parties and wedding receptions, with full information on our website at <http://www.edfvillagehall.org.uk>.

The Hall was opened around 23 years ago, so is an ageing facility that will require more and more significant maintenance as time goes by! The Trustees are conscious of their duty to maintain and develop the Hall to the high standard the community deserves and this requires prudent financial stewardship to sustain the Hall for the long term. The challenge continues. Thank you for your ongoing support in meeting that challenge.

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2023

Financial Performance

The Financial statements are included at pages 7 to 9.

Activity for the financial year 2022/23 has returned to pre-covid levels and was significantly higher than 2021/22. Hall hire income amounted to £54,280, compared to £37,924 the previous year and gross cash receipts, including community fundraising events amounted to £65,996 (2022: £57,088). The increased level of activity has driven up expenditure, such as cleaning and maintenance, whilst energy prices have risen substantially despite locking in fixed rates. As a consequence, overall expenditure of £55,553 was incurred (2022: £36,178). The Trust generated a healthy cash surplus for the year of £10,443 (2022: surplus of £20,910). The Community Events team are to be congratulated for staging a range of activities including bingo, quizzes and films that were well received and enthusiastically supported, which together with regular tea and coffee mornings made an excellent contribution of over £5,700 to the Trust's finances.

Cash balances at the year-end amounted to £103,957 (2022: £93,514). It is the Trust's policy to hold funds not immediately required, in an interest bearing deposit fund.

The Trust operates a policy of holding cash reserves generally no greater than annual gross expenditure, and whilst the Trust currently operates with cash reserves comfortably above this level, current high levels of inflation generate cost pressures for the future that requires a prudent approach to reserve management. The Trust is well positioned to sustain its objectives over the long term. There is, however an increased likelihood of cash deficits over the coming years as the costs of maintaining and investing in the fabric of the Hall increase. A review is undertaken annually taking account of the need to maintain the Hall to a high standard. The repair and operation of the Hall is under constant review.

The need to sustain the fabric of the building will inevitably require regular, incremental increases in hire fees. Hire rates were frozen for the 2022/23 year, despite inflationary pressure on energy and overhead costs. Whilst a modest increase is planned for 2023/24 the pricing structure continues to subsidise local organisations at below cost rates.

The Trustees have not identified any uninsured major risks to which the Charity is exposed.

Public Benefit

As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit, the sustainable delivery of which forms a key objective in their stewardship and management of the Hall. The Trustees maintain the Hall to an excellent standard, and aim to provide affordable hire rates to users of the Hall, whilst carefully monitoring and controlling operating and maintenance costs to ensure cash reserves remain adequate. The Trustees remain confident that they are compliant with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore innovative ways of providing the required benefits.

Acknowledgements

My thanks to Tina and John for their unstinting support for the efficient operation of the Hall throughout the year.

Finally, my appreciation to the Trustees for their wise counsel and energetic contribution to the delivery of another successful year.

William Hallett

Chairman



Dated: 28 June 2023

East Dean and Friston Village Hall Trust
Independent Examiner's Report
to the Trustees of East Dean and Friston Village Hall Trust

I report to the Members of the Management Committee on my examination of the accounts of East Dean and Friston Village Hall Trust for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

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 next statement.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records.

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.



Alastair Towler BFP ACA DChA, Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 30 June 2023.

East Dean and Friston Village Hall Trust

Receipts and Payments Account for the year ended 31 March 2023

	Notes	2023 £	2022 £
Income			
Hall hire	1	54,280	37,924
Donations received, including gift aid		775	541
Interest from funds on deposit		1,377	27
		<u>56,432</u>	<u>38,492</u>
Community fundraising events income		9,564	1,847
Government Grants - Covid Job Retention Scheme		-	2,082
Government Grants - Covid Support		-	14,667
Total income		<u>65,996</u>	<u>57,088</u>
Expenditure			
Staff costs		16,746	15,008
Pension contributions		394	372
		<u>17,140</u>	<u>15,380</u>
Premises and facilities			
Rent		375	-
Rates		717	538
Utilities		10,518	3,975
Cleaning		5,427	2,517
Garden and landscaping		848	920
Equipment Expensed		446	758
Repairs and maintenance		11,702	7,033
		<u>30,033</u>	<u>15,741</u>
Administration			
Printing, postage and stationery		97	374
Licences and subscriptions		478	1,884
Insurance		1,505	1,432
Independent examination & other professional fees		1,200	-
Website		926	926
Charitable donations made		-	-
Sundry		322	214
		<u>4,528</u>	<u>4,830</u>
Total expenditure, excluding fundraising		51,701	35,951
Community fundraising events expenditure		3,852	227
Total expenditure		<u>55,553</u>	<u>36,178</u>
Cash surplus for the year		<u>10,443</u>	<u>20,910</u>
Opening Cash Balances 1 April		<u>93,514</u>	<u>72,604</u>
Closing Cash Balances 31 March		<u><u>103,957</u></u>	<u><u>93,514</u></u>

East Dean and Friston Village Hall Trust
Statement of Assets and Liabilities at 31 March 2023

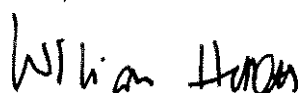
	Notes	2023 £	2022 £
Cash Funds			
CCLA interest bearing Money Market fund		83,154	63,777
Barclays current account		20,803	29,737
Cash in hand		-	-
		<u>103,957</u>	<u>93,514</u>
As per Receipts and Payments Account			
		<u>103,957</u>	<u>93,514</u>
		2023 £	2022 £
Other Current Assets and Liabilities			
Debtors and prepayments		2,042	3,034
Stock		-	-
Creditors and accruals	3	(12,004)	(9,666)
Donation in 2015 held for future maintenance	4	(5,434)	(5,434)
		<u>(15,396)</u>	<u>(12,066)</u>
Net Current Liabilities			

The increase in net current liabilities shown above of £3,330 (2022: decrease of £1,184) is shown for information only and is not included in the receipts and payments account.

	2023 £	2022 £
Assets retained for the Charity's own use		
Leasehold land and buildings at cost	458,445	458,445
Net book value on depreciated cost basis	370,560	374,228
Furniture, fixtures and fittings at cost	63,138	63,138
Net book value on depreciated cost basis	2,528	2,973

The net book values above are stated on the basis that the village hall and the land on which it stands are written off on a straight line basis over 125 years, being the period of the leasehold interest and that furniture, fixtures and fittings are written off over their anticipated useful life on the reducing balance basis, unless such assets have previously been expensed.

The financial statements on pages 7 - 9 were approved by the Trustees on 28 June 2023 and signed on their behalf by:



William Hallett - Trustee



Martyn Fletcher - Hon Treasurer

East Dean and Friston Village Hall Trust
Notes to the Accounts for the year ended 31 March 2023

1. Basis of Accounting

a) In accordance with Charity Commission Regulations, the Trust is not required to prepare accounts on the Accruals Accounting basis as the Trust's gross income falls below the minimum level required. These accounts have therefore been prepared on the Receipts and Payments basis. This method of reporting takes account of the movement in cash balances only and does not include changes to other net current assets and liabilities which would otherwise have a material impact on the financial results. In viewing the accounts due attention should therefore be given to the working capital analysis shown on page 8.

b) Cash received in respect of hall hires, including advances and refundable deposits, is recognised as Hall Hire Receipts when the cash is received.

c) Receipts and payments in respect of community events are recognised in the accounts when the cash is received or paid.

d) Other payments are recognised in the accounts when payment is made.

e) Grants applied for, donations and legacies, and any Income Tax refunds on deeds of covenant and gift aid donations are recognised in the accounts when received.

2. Investment policy and objectives

The Trust has no long term investments. Cash balances are held in money-market and deposit accounts.

3. Creditors and accruals

	2023	2022
	£	£
Amounts received in advance for future events	6,720	5,762
Accruals	5,284	3,904
	<u>12,004</u>	<u>9,666</u>

4. Donation in 2015 held for future maintenance

	2023	2022
	£	£
Original donation brought forward	5,434	10,000
Applied in year - New boiler installation	-	(4,566)
	<u>5,434</u>	<u>5,434</u>

5. Trustees

During the year ended 31 March 2023 there were no transactions with related parties (2022: none). None of the Trustees received any remuneration for their services to the Trust during the year. (2022: Nil).

Included within the Receipts and Payments account on page 7 are various payments totalling £2,287 made during the course of the year ended 31 March 2023 to 6 Trustees (2022: £1,782 to 5 Trustees) as reimbursement of expenditure wholly and necessarily incurred in the running of the hall or supporting fundraising events.

	2023	2022
	£	£
Premises and facilities	334	1,225
Administration	184	282
Community fundraising events expenditure	1,769	275
	<u>2,287</u>	<u>1,782</u>

EAST DEAN AND FRISTON VILLAGE HALL TRUST

England & Wales - Charity number 1077992

Accounts

Registered Charity Number 1077992



East Dean and Friston Village Hall Trust

Trustees' Annual Report and Accounts

For the year ended 31 March 2022

**East Dean and Friston Village Hall Trust
Annual Report and Accounts for the year ended 31 March 2022**

Contents	Page
Annual Report	
- Legal and administrative information	3
- Annual review	4 - 5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Assets and Liabilities	8
Notes to the Accounts	9

East Dean and Friston Village Hall Trust

Annual Report for the year ended 31 March 2022

Legal and administrative information

Legal Status

The Trust is a Registered Charity – number 1077992, established by a charitable trust deed on 1 July 1999.

Objects

The provision of a village hall for the use of the inhabitants of the Parish of East Dean and Friston.

Additional information

The Hall was built and equipped using funds provided by East Dean and Friston Parish Council, the East Dean and Friston Fundraising Trust and with National Lottery and other grants.

The Trust meets the cost of insuring the Hall and its contents and of providing Trustee Indemnity cover.

Management Committee and Trustees

The following Trustees held office during the year ended 31 March 2022:

William Hallett - <i>Chairman</i>	Lesley d'Urso - <i>Appointed 9 February 2022</i>
Vivienne Lester - <i>Honorary Secretary</i>	Niki Elliot * - <i>Resigned 28 September 2021</i>
Martyn Fletcher * - <i>Honorary Treasurer</i>	Mike Keller - <i>Resigned 28 September 2021</i>
Stephanie Jane Carter	Paul Seeley - <i>Appointed 27 July 2021</i>
Tony Deadman	Jo Taylor
Michael Delaney	Pamela Wigmore - <i>Resigned 28 September 2021</i>

The members of the management committee are either appointed by the organisation nominating them or elected annually by the community. Elected members are indicated by an asterisk (*).

Trustee for the Charity

Under the Trust Deed, the East Dean and Friston Parish Council holds the legal, leasehold title to the Hall as Custodian Trustee on behalf of the Charity.

Principal Address

Village Hall
Village Green Lane
East Dean
Eastbourne, BN20 0DR

Independent Examiner

Alastair Towler BFP ACA DChA
Plummer Parsons
Chartered Accountants
18 Hyde Gardens
Eastbourne, BN21 4PT

Registered charity number

1077992

Bankers

Barclays Bank plc
Market Street,
Hailsham, BN27 2AB

Fund managers

CCLA Investment Management Limited
Senator House, 85 Queen Victoria Street
London, EC4V 4ET

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2022

The Trustees present their Annual Report and Accounts for the year ended 31 March 2022.

Review of Activities

The Village Hall continues to operate efficiently and to a high standard under the control of the Committee of Trustees, the Hall Manager and the Team Assistant.

The last year continued to be dominated by Covid lock downs and has been a real challenge for the Trustees and Hall Management. Many hours of work went into adapting Hire Agreements, Risk Assessments, Special Conditions and the like to ensure compliance with mandatory and advisory government restrictions only for them to be changed, in some instances a matter of a few days later. Compliance also required us to provide sanitiser stations and put up a seemingly endless volume of posters. These again, were frequently changed from one week to another.

The Trustees met formally on four occasions during the year to direct the operation of the Hall, review the financial position and consider future plans.

Over the last few months it has been good to see the regular clubs and societies returning to recommence their activities. Inevitably, there have been one or two clubs who have decided, at least for the time being, not to continue.

Community events such as Morning Coffee, Afternoon Tea and the Village Lunch have all started up again. These provide a wonderful opportunity to meet up with old friends, make new and enjoy the wares on offer at a very reasonable price! Not, of course, forgetting the Village Market which is a wonderful asset for the VHT and has given a focal point during the various lock-downs as well as providing a source of essential supplies from time to time.

Since April 2020, we have had a substantial reduction in hire income. We have, however, availed ourselves of all the government grants to support us. We have reduced spending as much as possible and, even in the present financial climate, the Trustees have been able to freeze the hire charges for this current year to help our regular clubs and societies to get back on their feet.

I am pleased to say a full programme of community events has now commenced; these include Bingo, Quiz Evenings, Film shows (matinees and evening shows) and much more. Please keep an eye on the notice boards around the Village which will show what is coming up to entertain you!

East Dean and Friston Village Hall Trust

Annual Review for the year ended 31 March 2022

Financial Performance

The Financial statements are included at pages 7 to 9.

Whilst activity this year was muted in comparison to pre-covid levels by Government restrictions and an understandable reticence for social gatherings, it was significantly better than 2020/21. Hall hire income amounted to £37,924, compared to £3,517 the previous year and gross cash receipts, including Government Grants and furlough receipts amounted to £57,088 (2021: £26,668). Expenditure directly related to activity was reduced where possible, totalling £36,178 (2021: £36,424). The Trust successfully applied for Covid support grants totalling £14,667, supporting the generation of a cash surplus for the year of £20,910 (2021: deficit of £9,756). Volunteers were able to revive Community Event activity including regular afternoon teas and a couple of quiz nights which made an excellent contribution of over £1,600.

Cash balances at the year-end amounted to £93,514 (2021: £72,604). It is the Trust's policy to hold funds not immediately required, in an interest bearing deposit fund.

The Trust operates a policy of holding cash reserves generally no greater than the annual gross expenditure, although the Trust currently operates with cash reserves comfortably above this level. The Trust is well positioned to sustain its objectives over the long term. There is an increased likelihood of cash deficits over the coming years as the costs of maintaining and investing in the fabric of the Hall increase. A review is undertaken annually taking account of the need to maintain the Hall to a high standard. The repair and operation of the Hall is under constant review.

The need to sustain the fabric of the building will inevitably require regular, but modest increases in hire fees. The current healthy funding position has enabled hire rates to be frozen for the 2022/23 year, despite inflationary pressure on energy and overhead costs. The pricing structure continues to subsidise local organisations at below cost rates.

The Trustees have not identified any uninsured major risks to which the Charity is exposed.

Public Benefit

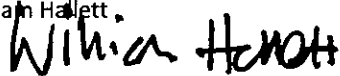
As a Charitable Trust, the Trustees have an obligation to the local community to provide a public benefit, the sustainable delivery of which forms a key objective in their stewardship and management of the Hall. The Trustees maintain the Hall to an excellent standard, and aim to provide affordable hire rates to users of the Hall, whilst carefully monitoring and controlling operating and maintenance costs to ensure cash reserves remain adequate. The Trustees remain confident that they are compliant with their duty to provide public benefit in accordance with the guidance given by the Charity Commission. They continue to explore innovative ways of providing the required benefits.

Acknowledgements

Another challenging year, the guidance published by ACRE (Action with Communities in Rural England) in dealing with the consequences of the pandemic has been invaluable. I would also like to thank Tina for her stoicism and tenacity in supporting the efficient operation of the Hall throughout.

Finally, many thanks to the Trustees for their support. Likewise to John and Rebecca.

William Hallett


Chairman

Dated: 28 June 2022

**East Dean and Friston Village Hall Trust
Independent Examiner's Report
to the Trustees of East Dean and Friston Village Hall Trust**

I report to the Members of the Management Committee on my examination of the accounts of East Dean and Friston Village Hall Trust for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act.

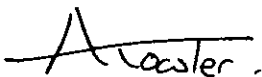
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 next statement.

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the accounts do not accord with those records.

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.



Alastair Towler BFP ACA DChA, Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 30 June 2022.

East Dean and Friston Village Hall Trust
Receipts and Payments Account for the year ended 31 March 2022

	Notes	2022 £	2021 £
Income			
Hall hire	1	37,924	3,517
Donations received, including gift aid		541	1,164
Interest from funds on deposit		27	81
		<u>38,492</u>	<u>4,762</u>
Community fundraising events income		1,847	-
Government Grants - Covid Job Retention Scheme		2,082	2,475
Government Grants - Covid Support		14,667	19,431
Total income		<u>57,088</u>	<u>26,668</u>
Expenditure			
Staff costs		15,008	14,465
Pension contributions		372	369
		<u>15,380</u>	<u>14,834</u>
Premises and facilities			
Rent		-	-
Rates		538	-
Utilities		3,975	4,535
Cleaning		2,517	1,840
Garden and landscaping		920	1,129
Equipment Expensed		758	85
Repairs and maintenance		7,033	9,723
		<u>15,741</u>	<u>17,312</u>
Administration			
Printing, postage and stationery		374	95
Licences and subscriptions		1,884	481
Insurance		1,432	1,431
Independent examination & other professional fees		-	1,014
Website		926	893
Charitable donations made		-	-
Sundry		214	129
		<u>4,830</u>	<u>4,043</u>
Total expenditure, excluding fundraising		35,951	36,189
Community fundraising events expenditure		227	235
Total expenditure		<u>36,178</u>	<u>36,424</u>
Cash surplus/(deficit) for the year		<u>20,910</u>	<u>(9,756)</u>
Opening Cash Balances 1 April		<u>72,604</u>	<u>82,360</u>
Closing Cash Balances 31 March		<u>93,514</u>	<u>72,604</u>

East Dean and Friston Village Hall Trust
Statement of Assets and Liabilities at 31 March 2022

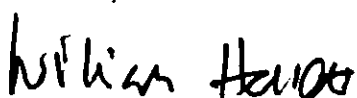
	Notes	2022 £	2021 £
Cash Funds			
CCLA interest bearing Money Market fund		63,777	63,750
Barclays current account		29,737	8,854
Cash in hand		-	-
		<u>93,514</u>	<u>72,604</u>
As per Receipts and Payments Account			
		<u>93,514</u>	<u>72,604</u>
		2022 £	2021 £
Other Current Assets and Liabilities			
Debtors and prepayments		3,034	232
Stock		-	52
Creditors and accruals	3	(9,666)	(3,534)
Donation in 2015 held for future maintenance	4	(5,434)	(10,000)
		<u>(12,066)</u>	<u>(13,250)</u>
Net Current Liabilities			

The decrease in net current liabilities shown above of £1,184 (2021: increase of £1,239) is shown for information only and is not included in the receipts and payments account.

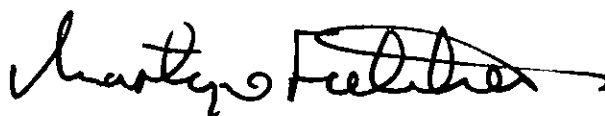
	2022 £	2021 £
Assets retained for the Charity's own use		
Leasehold land and buildings at cost	458,445	458,445
Net book value on depreciated cost basis	374,228	377,896
Furniture, fixtures and fittings at cost	63,138	63,138
Net book value on depreciated cost basis	2,973	3,498

The net book values above are stated on the basis that the village hall and the land on which it stands are written off on a straight line basis over 125 years, being the period of the leasehold interest and that furniture, fixtures and fittings are written off over their anticipated useful life on the reducing balance basis, unless such assets have previously been expensed.

The financial statements on pages 7 - 9 were approved by the Trustees on 28 June 2022 and signed on their behalf by:



William Hallett - Trustee



Martyn Fletcher - Hon Treasurer

East Dean and Friston Village Hall Trust
Notes to the Accounts for the year ended 31 March 2022

1. Basis of Accounting

a) In accordance with Charity Commission Regulations, the Trust is not required to prepare accounts on the Accruals Accounting basis as the Trust's gross income falls below the minimum level required. These accounts have therefore been prepared on the Receipts and Payments basis. This method of reporting takes account of the movement in cash balances only and does not include changes to other net current assets and liabilities which would otherwise have a material impact on the financial results. In viewing the accounts due attention should therefore be given to the working capital analysis shown on page 8.

b) Cash received in respect of hall hires, including advances and refundable deposits, is recognised as Hall Hire Receipts when the cash is received.

c) Receipts and payments in respect of community events are recognised in the accounts when the cash is received or paid.

d) Other payments are recognised in the accounts when payment is made.

e) Grants applied for, donations and legacies, and any Income Tax refunds on deeds of covenant and gift aid donations are recognised in the accounts when received.

2. Investment policy and objectives

The Trust has no long term investments. Cash balances are held in money-market and deposit accounts.

3. Creditors and accruals

	2022	2021
	£	£
Amounts received in advance for future events	5,762	2,348
Accruals	3,904	1,186
	<u>9,666</u>	<u>3,534</u>

4. Donation in 2015 held for future maintenance

	2022	2021
	£	£
Original donation brought forward	10,000	10,000
Applied in year - New boiler installation	(4,566)	-
	<u>5,434</u>	<u>10,000</u>

5. Trustees

During the year ended 31 March 2022 there were no transactions with related parties (2021: none). None of the Trustees received any remuneration for their services to the Trust during the year. (2021: Nil).

Included within the Receipts and Payments account on page 7 are various payments totalling £1,782 made during the course of the year ended 31 March 2022 to 5 Trustees (2021: £562 to 5 Trustees) as reimbursement of expenditure wholly and necessarily incurred in the running of the hall.

	2022	2021
	£	£
Premises and facilities	1,225	153
Administration	282	174
Community fundraising events expenditure	275	235
	<u>1,782</u>	<u>562</u>