

Mapplewell and Staincross Village Hall Limited - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	1,230	45,482	46,712	39,811
Charitable activities	A2	118,917	-	118,917	102,740
Other trading activities	A3	1,122	-	1,122	1,725
Investments	A4	1,810	-	1,810	139
Total income	A	123,079	45,482	168,561	144,415
Expenditure on:					
Raising funds	B1	6	-	6	359
Charitable activities	B2	138,235	40,169	178,404	141,620
Total expenditure	B	138,241	40,169	178,410	141,979
Net Income/(expenditure) for the year		(15,162)	5,313	(9,849)	2,436
Transfers between funds	C	12,119	(12,119)	-	-
Net income after transfers	A-B-C	(3,043)	(6,806)	(9,849)	2,436
Net movement in funds		(3,043)	(6,806)	(9,849)	2,436
Reconciliation of funds:-					
	E				
Total funds brought forward		159,739	389,490	549,229	546,793
Total funds carried forward		156,696	382,684	539,380	549,229

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 35 to 47 form an integral part of these accounts.

Mapplewell and Staincross Village Hall Limited - Statement of Financial Activities for the year ended 31 March 2023

Mapplewell and Staincross Village Hall Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income from:				
Donations & Legacies	A1	39,526	285	39,811
Charitable activities	A2	102,740	-	102,740
Other trading activities	A3	1,725	-	1,725
Investments	A4	139	-	139
Other	A5	-	-	-
Total income	A	144,130	285	144,415
Expenditure on:				
Raising funds	B1	359	-	359
Charitable activities	B2	141,620	-	141,620
Total expenditure	B	141,979	-	141,979
Net income for the year		2,151	285	2,436
Transfers between funds	C	11,899	(11,899)	-
Net income after transfers		14,050	(11,614)	2,436
Net movement in funds		14,050	(11,614)	2,436
Reconciliation of funds:-				
Total funds brought forward	E	145,689	401,104	546,793
Total funds carried forward		159,739	389,490	549,229

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 35 to 47 form an integral part of these accounts.

Mapplewell and Staincross Village Hall Limited - Statement of Financial Activities for the year ended 31 March 2023

Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(9,849)	2,436
Resources applied on functional fixed assets	-	(226)
Net resources available to fund charitable activities	<u>(9,849)</u>	<u>2,210</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 35 to 47 form an integral part of these accounts.

Mapplewell and Staincross Village Hall Limited - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	159,739	2,785	162,524	95,232
Recognised gains and losses before transfers	(15,162)	5,313	(9,849)	2,436
	144,577	8,098	152,675	97,668
(From)/To unrestricted revenue funds	12,119	-	12,119	10,420
Closing revenue funds	156,696	8,098	164,794	108,088
Fixed asset funds	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	824	385,881	386,705	409,024
Transfer (to)/from revenue funds	(824)	(11,295)	(12,119)	(10,420)
At 31 March	-	374,586	374,586	398,604

The purposes of the transfers to fixed asset funds are described in Note 20 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	156,696	8,098	164,794	108,088
Fixed asset funds	-	374,586	374,586	398,604
Total funds	156,696	382,684	539,380	506,692

The notes attached on pages 35 to 47 form an integral part of these accounts.

Mapplewell and Staincross Village Hall Limited - Statement of Financial Activities for the year ended 31 March 2023

**Mapplewell and Staincross Village Hall Limited
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	166,751	144,276
Investment income		
Interest receivable	1,810	139
Gross income in the year before exceptional items	168,561	144,415
Gross income in the year including exceptional items	168,561	144,415
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	164,569	127,133
Depreciation and amortisation	11,295	11,899
Fundraising costs	6	359
Governance costs	2,540	2,588
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	178,410	141,979
Net income before tax in the financial year	(9,849)	2,436
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(9,849)	2,436
Retained surplus for the financial year	(9,849)	2,436

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 35 to 47 form an integral part of these accounts.

Mapplewell and Staincross Village Hall Limited - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	374,586	385,881
Investments held as fixed assets	11	A4	100	100
Total fixed assets			<u>374,686</u>	<u>385,981</u>
Current assets		B		
Debtors	13	B2	29,930	20,967
Cash at bank and in hand		B4	170,782	154,485
Total current assets			<u>200,712</u>	<u>175,452</u>
Creditors: amounts falling due within one year	14	C1	<u>(36,018)</u>	<u>(12,204)</u>
Net current assets			164,694	163,248
Total net assets of the charity			<u>539,380</u>	<u>549,229</u>

Total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Restricted Revenue Funds	18	D2	8,098	2,785
Restricted Fixed Asset Funds	18	D2	<u>374,586</u>	<u>385,881</u>
			382,684	388,666

Unrestricted Funds

Unrestricted Revenue Funds	18	D3	156,696	159,739
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Designated Funds

Designated Fixed Asset Funds	18	D3	-	824
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Total charity funds			<u>539,380</u>	<u>549,229</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

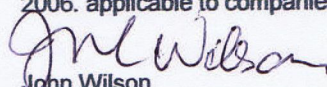
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 26.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


John Wilson

Trustee

Approved by the board of trustees on 10 October 2023

The notes attached on pages 35 to 47 form an integral part of these accounts.

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2019, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity has adopted the recommendations of 'Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities - March 2005' and consideration is given to the major strategic, business and operational risks which the club faces. Potential risks faced by the charity are identified, and the trustees and management team assess these risks in order to mitigate the charity's exposure. The trustees formally review risks on a regular basis. The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs are done on a common sense basis

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

All tangible fixed assets are measured at their original cost value less depreciation. Cost value includes all costs expended in bringing the asset into its intended working condition.

Those assets transferred from the previous unincorporated charity to this charity have been stated at the cost and accumulated depreciation, to produce the net book value as they were shown in the former charity. The relevant accounting standard requires such assets to be shown at their value in current use at acquisition, and, in the opinion of the trustees, this value does not differ materially from the open market value in current use.

Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	2 % straight line
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Plant and machinery	25 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken. The basis of this review is that the assets are examined for their appropriateness and suitability to their current use, and that the asset in question is not materially below its book value.

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

4 Significance of financial instruments to the charity's position

There are no significant implications for the charity's financial position arising out of financial instruments.

5 Net (Deficit)/surplus before tax in the financial year

	2023 £	2022 £
The net (Deficit)/surplus before tax in the financial year is after charging		
Depreciation of owned fixed assets	11,295	11,899
Pension costs	2,097	1,701

6 Donated goods, services and facilities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Included in Legacies and Donations:-</i>				
Gifts in kind, donated services and facilities	-	-	-	-
	-	-	-	-

7 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	69,214	59,596
Employer's National Insurance for all staff	48	357
Employer's operating costs of defined contribution pension schemes	2,097	1,701
Total salaries, wages and related costs	71,359	61,654
Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	4	3
The estimated full time equivalent number of all staff employed in the year was	3	3
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	3	3
The estimated full time equivalent number of all staff employed as above	3	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Trustees' expenses

	2023	2022
	£	£
The amount reimbursed to trustees	-	44

The number of trustees to whom expenses were reimbursed was one.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Total
	£	£	£
Cost			
At 1 April 2022	564,766	80,954	645,720
Additions	-	-	-
At 31 March 2023	564,766	80,954	645,720
Depreciation			
At 1 April 2022	178,885	80,954	259,839
Charge for the year	11,295	-	11,295
At 31 March 2023	190,180	80,954	271,134
Net book value			
At 31 March 2023	374,586	-	374,586
At 31 March 2022	385,881	-	385,881

11 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2022	100	-	-	100
At 31 March 2023	100	-	-	100
Analysis between fair value and historical cost				
Investments as above held at fair value	100	-	-	100

The name of the subsidiary undertaking is Mapplewell & Staincross Village Hall (Trading) Ltd, registered in England & Wales with company number 06004584.

The aggregate amount of the holding company's investment in its subsidiary is £100, which represents 100% of the issued ordinary share capital of the subsidiary. The subsidiary is controlled by the holding company by virtue of the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its entire taxable trading profit to the holding company by way of gift aid. No such donation has been made in the current or prior period, as there were accumulated corporation tax losses in the subsidiary company.

A summary of the unaudited financial statements of the subsidiary is :-

	2023	2022
	£	£
Assets and Funds		
Aggregate amount of assets	29,228	34,776
Aggregate amounts of liabilities	(2,553)	(14,975)
Aggregate amount of funds	<u>26,675</u>	<u>19,801</u>
Profit and Loss		
Turnover net of VAT	33,959	46,888
Expenses net of VAT	(25,472)	(25,455)
Net profit/(loss) for the year	<u>8,487</u>	<u>21,433</u>
Gift Aid Payments made to holding company	-	(14,004)
Corporation tax	(1,613)	
Net profit/(loss) for the year after tax and Gift Aid	<u>6,874</u>	<u>7,429</u>

The net profit of the subsidiary is stated after including intergroup company income of £nil (2022 - £nil) and intergroup company expenditure of £24,000 (2022 - £24,000)

Funds retained within charitable subsidiaries

	2023	2022
	£	£
The funds retained within the trading subsidiary are:-	<u>26,675</u>	<u>19,801</u>

The main trading activity of the subsidiary is the supply of catering and related facilities.

At 31st March 2023, a sum of £nil (2022 - £0) was owing by the subsidiary to the holding company for accrued rent.

13 Debtors

	2023	2022
	£	£
Trade debtors	26,812	4,253
Prepayments and accrued income	3,118	2,710
Other debtors	-	14,004
	<u>29,930</u>	<u>20,967</u>

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	24,491	814
Accruals	3,310	3,135
Payment received on account for contracts or performance related grants	-	-
PAYE, NIC VAT and other taxes	684	1,014
Other creditors	7,533	7,241
	36,018	12,204

15 Pension commitments

	2023	2022
	£	£
Pension commitments under defined contribution schemes		
within one year	2,070	2,000
	2,070	2,000

16 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	549,229	546,793
Surplus/(loss) after tax for the year	(9,849)	2,436
At 31 March 2023	539,380	549,229

17 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	-	374,586	374,586
Investments at valuation:-				
Fixed asset investments	100	-	-	100
Current Assets	192,614	-	8,098	200,712
Current Liabilities	(36,018)	-	-	(36,018)
	156,696	-	382,684	539,380

At 1 April 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	-	824	385,057	385,881
Investments at valuation:-				
Fixed asset investments	100	-	-	100
Current Assets	172,667	-	2,785	175,452
Current Liabilities	(12,204)	-	-	(12,204)
	160,563	824	387,842	549,229

Mapplewell and Staincross Village Hall Limited

Notes to the Accounts for the year ended 31 March 2023

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 19 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	159,739	(15,162)	12,119	156,696
Designated Fixed Asset Funds	824	-	(824)	-
Total unrestricted and designated funds	160,563	(15,162)	11,295	156,696

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023 £	2023 £	2023 £	2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	123,079	(138,241)	-	(15,162)
	123,079	(138,241)	-	(15,162)

20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Laptop fund

Funds donated by Charles & Elsie Sykes Trust for the purchase of laptops

Fire panel fund

Funds donated by Freshgate Trust Foundation for the purchase of a fire panel

Barnsley MBC - Incredible Edible Scheme - in 2019

The Incredible Edible scheme is a national scheme that puts food at the heart of the community. It makes local food accessible to all by volunteers growing local produce for everyone to share

Ultimate controlling party

21

The charity is under the control of its legal members.

Mapplewell and Staincross Village Hall Limited

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

Prior year restrictions - All prior year items were unrestricted and no further analysis is required.

22 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,230	-	1,230	-
Total donations and gifts from individuals	1,230	-	1,230	-
Revenue grants & donations from public bodies				
Covid Grants from Barnsley MBC	-	-	-	21,428
National Lottery funding	-	45,482	45,482	-
Total public sector revenue grants	-	45,482	45,482	21,428
Revenue grants & donations from non public bodies				
Over 55's club	-	-	-	4,379
Trading company donation	-	-	-	14,004
Total private sector revenue grants	-	-	-	18,383
Total Donations and Legacies	A1 1,230	45,482	46,712	39,811

23 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading				
Primary purpose trading - Sale of goods and services in accordance with the charity's objects	1,669	-	1,669	749
Letting of property for charitable purposes	117,248	-	117,248	101,991
Total Primary purpose and ancillary trading	118,917	-	118,917	102,740

Mapplewell and Staincross Village Hall Limited

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

24 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2023	2023	2023	2022
Total income from charitable trading	118,917	-	118,917	102,740
Total from charitable activities	A2 118,917	-	118,917	102,740

25 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2023	2023	2023	2022
Income from fundraising events	707	-	707	183
Non-charitable trading activities	415	-	415	1,542
Total from other activities	A3 1,122	-	1,122	1,725

26 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2023	2023	2023	2022
Bank Interest Receivable	1,810	-	1,810	139
Total investment income	A4 1,810	-	1,810	139

Mapplewell and Staincross Village Hall Limited

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	69,214	-	69,214	59,206
Employers' NI - Charitable activities	48	-	48	357
Defined benefit pensions costs	2,097	-	2,097	1,701
Travel and Subsistence - Charitable Activities	-	-	-	-
Marketing and advertising of charitable services	286	-	286	753
Costs of goods and services as a charitable activity	3,722	-	3,722	42
Total direct spending	75,367	-	75,367	62,059

28 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Employee costs not included in direct costs				
Payroll fees and charges	641	-	641	471
Premises Expenses				
Rent payable under operating leases	266	-	266	-
Rates and water charges	3,026	-	3,026	2,410
Room Hire	-	-	-	-
Light heat and power	15,459	-	15,459	14,347
Cleaning and waste management	4,505	-	4,505	2,664
Premises repairs, renewals and maintenance	10,522	30,865	41,387	33,574
Alarm and security costs	-	-	-	-
Property and other insurances	2,633	-	2,633	2,612

Support costs for charitable activities (Continued)

Administrative overheads

Telephone, fax and internet	1,116	-	1,116	1,240
Postage	60	-	60	136
Stationery and printing	578	-	578	208
Software licences and expenses	273	-	273	516
Health and safety costs	148	-	148	171
Advertising and marketing	-	-	-	-
Liability and contents insurance	-	-	-	-
Sundry expenses	60	-	60	383
Courier services	-	-	-	-
Information and publications	-	-	-	-
Equipment, repairs, expenses and maintenance	6,607	-	6,607	4,585
PAT tests	-	-	-	-
Resource costs	-	-	-	-

Mapplewell and Staincross Village Hall Limited

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Licences & Permits	486	-	486	426
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Support costs for charitable activities (Continued)

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 29	55	-	55	55
Other legal and professional	2,012	9,304	11,316	482

Financial costs

Bank charges	-	-	-	-
Depreciation & Amortisation in total	11,295	-	11,295	11,899

Support costs	59,742	40,169	99,911	76,400
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Less support costs reallocated to specific activities

To grant making costs	-	-	-	-
To costs of raising funds	-	-	-	-

Total support costs	59,742	40,169	99,911	76,400
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The basis of allocation of costs between activities is described under accounting policies

29 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	2,250	-	2,250	2,345
Trustees' indemnity insurance	290	-	290	243
Total Governance costs	2,540	-	2,540	2,588

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	2,023 £	2,023 £	2023 £	2022 £
Additional fees paid to the Examiner's firm	55	-	55	55
Total additional fees included in support costs at Note 28	55	-	55	55

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Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

30 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	75,367	-	75,367	62,059
Total charitable trading costs	B2b	-	-	-	390
Total grantmaking costs	B2c	586	-	586	183
Total support costs	B2d	59,742	40,169	99,911	76,400
Total Governance costs	B2e	2,540	-	2,540	2,588
Total charitable expenditure	B2	138,235	40,169	178,404	141,620

31 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of fundraising activities & events		6	-	6	359
Total fundraising costs	B1	6	-	6	359

