

**REGISTERED COMPANY NUMBER: 05626786 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1113033**

**EMERSONS GREEN VILLAGE HALL**  
**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

TC Group  
30-31 St. James Place  
Mangotsfield  
Bristol  
United Kingdom  
BS16 9JB

**Emersons Green Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

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**Report of the Trustees  
for the Year Ended 31 December 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are:

1. To promote and provide for local inhabitants, facilities for recreation or leisure activities with the aim of advancing education and improving the condition of life. The facilities are provided in the interests of social welfare and are available for anybody needing them.
2. To secure, maintain and manage the Village Hall (co-operating with the local statutory authority) for activities promoted by Emersons Green Village Hall in furtherance of the above.

The charity has the general aim of contributing to the quality of life of local people and organisations.

**Significant activities**

The principal activity of the company is the maintenance and management of the Emersons Green Village Hall.

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning future activities. Emersons Green Village Hall provides a facility for a wide range of activities for local inhabitants and our policy of awarding grants to charity and community users towards the costs of hiring the facility ensures that it is accessible to all.

**ACHIEVEMENT AND PERFORMANCE**

**Review of the year's activities**

Suffice to say, it has been an unprecedented year, and the impact of COVID still continues into 2021.

Our priority is the health and safety of our staff, hirers, customers and the community. To that extent closing the Village Hall during lockdown has been the right thing to do for all involved.

It has also been the right thing to do to make the Village Hall available for community based initiatives like Hack the Pandemic, and Hack the Problem - the involvement from the community has truly been magnificent.

COVID has negatively impacted the income for the Village Hall but the furlough scheme has meant we can continue to pay our staff.

The Trustees have revised the budget several times for the Village Hall and continue to ensure the best value for money continues to be achieved. We have also now been able to secure new permanent hirers for the office we rent out.

Grants from various initiatives have helped considerably and we see this as an important income source to fix/replace an ageing Village Hall.

We have put in place plans to further spread the facilities provided by the Village Hall through additional social media, once lockdown is lifted.

**FINANCIAL REVIEW**

**Financial review and reserves policy**

The total deficit for the year was £15,981, which was an improvement of £18,840 on the deficit for 2019 (£34,821). This deficit for 2020 is largely due to the pandemic.

The total net assets held by the charity as at 31 December 2020 were £212,462 (2019: £228,443).

The trust seeks to hold at least six months operating costs in reserve, plus sufficient funds to carry out its legal responsibilities for any redundancy payments to members of staff.

Our principal risks and uncertainties are fairly low, in that we are not reliant on one customer for a large part of our income, but we are subject to competition from other community venues and we are constantly looking at the offerings and prices that are available in the area to make sure that we can compete.

**Report of the Trustees  
for the Year Ended 31 December 2020**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Emersons Green Village Hall is a charitable company limited by guarantee, incorporated on 17 November 2005 and registered as a charity on 20 February 2006. The company was established under a Memorandum of Association which sets out the objectives and powers of the charitable company and it is governed by its Articles of Association. In the event of the charity being dissolved, members' liability is limited to a sum of £10. The paid employees who comprise the staff team report to the Chairman of the Board of Trustees. The staff team is responsible for carrying out all areas of the charity's activities.

**Recruitment and appointment of new trustees**

As set out in the Articles of Association, the Board of Trustees will consist of at least three and not more than nine trustees. The trustees are appointed only by election at the AGM or by co-option by existing trustees. One third (or the number nearest to a third) of the trustees must retire at each AGM. Those serving the longest will retire first and the choice between any of equal service made by drawing lots. A retiring Trustee who remains qualified may be reappointed.

**Organisational structure**

The Board of Trustees has control of the charity and its funds. The management committee consists of the Board of Trustees and committee members. Membership is open to any individual or organisation interested in promoting the objects who applies to the charity in the form required, is approved by the trustees and signs the register of members or the consent in writing to become a member. The minimum age is 18 years and members are entitled to stand for election to the Board of Trustees. Representatives of all regular Hall user groups are automatically invited to join the management committee. There are 6 meetings held during the year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05626786 (England and Wales)

**Registered Charity number**

1113033

**Registered office**

Emersons Green Village Hall  
Emerson Way  
Emersons Green  
Bristol  
BS16 7AP

**Trustees**

Mrs A Morris (resigned 24.9.20)  
J S Hoare Chair (resigned 17.9.20)  
S D Morris (resigned 24.9.20)  
B K Aheer Chair  
L A Hammond  
C S Baker (appointed 17.9.20)  
D Clark (appointed 12.4.21)

**Company Secretary**

Mrs E D James

**Report of the Trustees  
for the Year Ended 31 December 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

TC Group were appointed as independent examiners for the year ended 31<sup>st</sup> December 2020.

Angela Milne FCCA  
TC Group  
30/31 St James Place  
Mangotsfield  
Bristol  
South Glos.  
BS16 9JB

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

.....  
B K Aheer - Trustee

## **Independent Examiner's Report to the Trustees of Emersons Green Village Hall**

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### **Independent examiner's report to the trustees of Emersons Green Village Hall ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Angela Milne FCCA  
TC Group  
30/31 St James Place  
Mangotsfield  
Bristol  
South Glos.  
BS16 9JB

Date: .....

**Emersons Green Village Hall**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

		31.12.20 Unrestricted funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		45,491	1,398
Other trading activities	2	34,614	102,314
Other income		<u>2,347</u>	<u>1,825</u>
<b>Total</b>		82,452	105,537
 <b>EXPENDITURE ON</b>			
Raising funds		10,010	12,473
<b>Charitable activities</b>			
Hall running costs		88,423	127,885
<b>Total</b>		<u>98,433</u>	<u>140,358</u>
 <b>NET INCOME/(EXPENDITURE)</b>		(15,981)	(34,821)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		228,443	263,264
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>212,462</u></u>	<u><u>228,443</u></u>

The notes form part of these financial statements

**Statement of Financial Position**  
**31 December 2020**

		31.12.20 Unrestricted funds £	31.12.19 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	15,322	20,430
<b>CURRENT ASSETS</b>			
Debtors	8	1,468	8,228
Prepayments and accrued income		4,913	5,158
Cash at bank		<u>195,918</u>	<u>202,170</u>
		202,299	215,556
<b>CREDITORS</b>			
Amounts falling due within one year	9	(5,159)	(7,543)
		<u>197,140</u>	<u>208,013</u>
<b>NET CURRENT ASSETS</b>			
		<u>212,462</u>	<u>228,443</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>212,462</u>	<u>228,443</u>
<b>NET ASSETS</b>			
		<u>212,462</u>	<u>228,443</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>212,462</u>	<u>228,443</u>
<b>TOTAL FUNDS</b>		<u>212,462</u>	<u>228,443</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.



**Statement of Financial Position - continued**  
**31 December 2020**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
B K Aheer - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**2. OTHER TRADING ACTIVITIES**

	31.12.20	31.12.19
	£	£
Fundraising events	2,084	5,695
General income	32,530	92,419
Rents received	-	4,200
	<u>34,614</u>	<u>102,314</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Independent Examiners' Fees	1,855	1,800
Depreciation - owned assets	<u>5,108</u>	<u>5,076</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
	<u>9</u>	<u>9</u>
General		

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,398
Other trading activities	102,314
Other income	<u>1,825</u>
<b>Total</b>	105,537
<b>EXPENDITURE ON</b>	
Raising funds	12,473

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>		Unrestricted funds
		£
<b>Charitable activities</b>		
Hall running costs		127,885
		<hr/>
<b>Total</b>		140,358
		<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		(34,821)
<b>RECONCILIATION OF FUNDS</b>		
<b>Total funds brought forward</b>		263,264
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>228,443</u>
<b>7. TANGIBLE FIXED ASSETS</b>		
		Fixtures and fittings
		£
<b>COST</b>		
At 1 January 2020 and 31 December 2020		<u>30,396</u>
<b>DEPRECIATION</b>		
At 1 January 2020		9,966
Charge for year		<u>5,108</u>
At 31 December 2020		<u>15,074</u>
<b>NET BOOK VALUE</b>		
At 31 December 2020		<u>15,322</u>
At 31 December 2019		<u>20,430</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade debtors	156	7,420
Other debtors	-	808
VAT	<u>1,312</u>	<u>-</u>
	<u>1,468</u>	<u>8,228</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.20	31.12.19
	£	£
Trade creditors	724	655
VAT	-	2,243
Other creditors	101	-
Accrued expenses	4,334	4,217
Deferred government grants	<u>-</u>	<u>428</u>
	<u>5,159</u>	<u>7,543</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement	Transfers	At
	£	in funds	between	31.12.20
		£	funds	£
<b>Unrestricted funds</b>				
General fund	35,249	(15,981)	2,713	21,981
Development fund	143,258	-	(2,669)	140,589
Dilapidation reserve	<u>49,936</u>	<u>-</u>	<u>(44)</u>	<u>49,892</u>
	<u>228,443</u>	<u>(15,981)</u>	<u>-</u>	<u>212,462</u>
<b>TOTAL FUNDS</b>	<u>228,443</u>	<u>(15,981)</u>	<u>-</u>	<u>212,462</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	82,452	(98,433)	(15,981)
	<u>82,452</u>	<u>(98,433)</u>	<u>(15,981)</u>
<b>TOTAL FUNDS</b>	<u>82,452</u>	<u>(98,433)</u>	<u>(15,981)</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	51,729	(34,821)	18,341	35,249
Development fund	163,273	-	(20,015)	143,258
Dilapidation reserve	<u>48,262</u>	<u>-</u>	<u>1,674</u>	<u>49,936</u>
	<u>263,264</u>	<u>(34,821)</u>	<u>-</u>	<u>228,443</u>
<b>TOTAL FUNDS</b>	<u><u>263,264</u></u>	<u><u>(34,821)</u></u>	<u><u>-</u></u>	<u><u>228,443</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	105,537	(140,358)	(34,821)
	<u>105,537</u>	<u>(140,358)</u>	<u>(34,821)</u>
<b>TOTAL FUNDS</b>	<u><u>105,537</u></u>	<u><u>(140,358)</u></u>	<u><u>(34,821)</u></u>

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	51,729	(50,802)	21,054	21,981
Development fund	163,273	-	(22,684)	140,589
Dilapidation reserve	<u>48,262</u>	<u>-</u>	<u>1,630</u>	<u>49,892</u>
	<u>263,264</u>	<u>(50,802)</u>	<u>-</u>	<u>212,462</u>
<b>TOTAL FUNDS</b>	<u><u>263,264</u></u>	<u><u>(50,802)</u></u>	<u><u>-</u></u>	<u><u>212,462</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

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**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	187,989	(238,791)	(50,802)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>187,989</u>	<u>(238,791)</u>	<u>(50,802)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	772	448
Grants	<u>44,719</u>	<u>950</u>
	45,491	1,398
<b>Other trading activities</b>		
Fundraising events	2,084	5,695
General income	32,530	92,419
Rents received	<u>-</u>	<u>4,200</u>
	34,614	102,314
<b>Other income</b>		
Bank interest recieved	<u>2,347</u>	<u>1,825</u>
<b>Total incoming resources</b>	82,452	105,537
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Consumables	2,362	7,006
Bad debts	2,540	396
Fixtures and fittings	<u>5,108</u>	<u>5,076</u>
	10,010	12,478
<b>Charitable activities</b>		
Wages	54,625	61,654
Pensions	545	553
Rates and water	1,777	2,682
Insurance and licences	5,321	5,246
Light and heat	7,561	8,750
Telephone	921	934
Post, stat and advert	92	560
General office expenses	1,092	876
IT Expenses	914	634
Repairs and maintenance	5,060	30,669
Equipment maintenance and hire	2,633	3,714
Cleaning	<u>2,120</u>	<u>3,238</u>
	82,661	119,510
<b>Support costs</b>		
<b>Management</b>		
Sundries	52	13



**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
<b>Management</b>		
<b>Governance costs</b>		
Independent Examiners' Fees	1,855	1,800
Legal fees	2,277	2,772
Bookkeeping	1,368	3,313
Bank charges	<u>210</u>	<u>472</u>
	<u>5,710</u>	<u>8,357</u>
Total resources expended	<u>98,433</u>	<u>140,358</u>
<b>Net expenditure</b>	<u><u>(15,981)</u></u>	<u><u>(34,821)</u></u>

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