

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

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

Moore  
Chartered Accountants  
30 Gay Street  
Bath  
BA1 2PA

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for the Year Ended 31 December 2022

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## Emersons Green Village Hall

### Report of the Trustees

for the Year Ended 31 December 2022

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 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objectives 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 interest 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 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. Emerson 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 remains accessible to all.

### **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 House 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 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.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

05626786 (England and Wales)

#### **Registered Charity number**

1113033

Emersons Green Village Hall

Report of the Trustees  
for the Year Ended 31 December 2022

**Registered office**

Emersons Green Village Hall  
Emersons Way  
Emersons Green  
Bristol  
South Glos  
BS16 7AP

**Trustees**

B K Aheer Senior Manager  
C S Baker Managing Director  
T Cannon IT Director  
Mrs D Clark Housewife  
L A Hammond Self-Employed - Company Director

**Company Secretary**

Ms M Sparano

**Independent Examiner**

Moore  
Chartered Accountants  
30 Gay Street  
Bath  
BA1 2PA

Approved by order of the board of trustees on ..... 11 May 2023 ..... and signed on its behalf by:



.....  
B K Aheer - Trustee

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

**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 2022.

**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.

R Branch

Moore  
Chartered Accountants  
30 Gay Street  
Bath  
BA1 2PA

Date: .....

Emersons Green Village Hall

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		4,158	22,138	26,296	26,374
Other trading activities	2	101,473	-	101,473	56,518
Other income		1,182	-	1,182	18,476
<b>Total</b>		<u>106,813</u>	<u>22,138</u>	<u>128,951</u>	<u>101,368</u>
<b>EXPENDITURE ON</b>					
Raising funds		5,053	-	5,053	8,885
<b>Charitable activities</b>					
Hall running costs		<u>116,259</u>	<u>22,138</u>	<u>138,397</u>	<u>85,836</u>
<b>Total</b>		<u>121,312</u>	<u>22,138</u>	<u>143,450</u>	<u>94,721</u>
<b>NET INCOME/(EXPENDITURE)</b>		(14,499)	-	(14,499)	6,647
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		219,109	-	219,109	212,462
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>204,610</u>	<u>-</u>	<u>204,610</u>	<u>219,109</u>

The notes form part of these financial statements

# Emersons Green Village Hall

## Balance Sheet

31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	11,325	-	11,325	11,492
<b>CURRENT ASSETS</b>					
Stocks	8	72	-	72	-
Debtors	9	11,796	-	11,796	7,288
Cash at bank		195,037	2,335	197,372	214,594
		<u>206,905</u>	<u>2,335</u>	<u>209,240</u>	<u>221,882</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(13,620)	(2,335)	(15,955)	(14,265)
<b>NET CURRENT ASSETS</b>		<u>193,285</u>	<u>-</u>	<u>193,285</u>	<u>207,617</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>204,610</u>	<u>-</u>	<u>204,610</u>	<u>219,109</u>
<b>NET ASSETS</b>		<u>204,610</u>	<u>-</u>	<u>204,610</u>	<u>219,109</u>
<b>FUNDS</b>	11				
Unrestricted funds				204,610	219,109
<b>TOTAL FUNDS</b>				<u>204,610</u>	<u>219,109</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The notes form part of these financial statements

Emersons Green Village Hall

Balance Sheet - continued

31 December 2022

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 11 May 2023 and were signed on its behalf by:



B K Aheer - Trustee

The notes form part of these financial statements



## **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.

### **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

### **Stocks**

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

### **Taxation**

The charity is exempt from 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**1. ACCOUNTING POLICIES - continued**

**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.

**2. OTHER TRADING ACTIVITIES**

	31.12.22	31.12.21
	£	£
Fundraising events	10,195	5,147
General income	91,278	51,371
	<u>101,473</u>	<u>56,518</u>

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

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

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>2,928</u>	<u>3,830</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**5. STAFF COSTS**

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

	31.12.22	31.12.21
General	<u>8</u>	<u>9</u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,374	-	26,374
Other trading activities	56,518	-	56,518
Other income	18,476	-	18,476
<b>Total</b>	<u>101,368</u>	<u>-</u>	<u>101,368</u>
 <b>EXPENDITURE ON</b>			
Raising funds	8,885	-	8,885
<b>Charitable activities</b>			
Hall running costs	85,836	-	85,836
<b>Total</b>	<u>94,721</u>	<u>-</u>	<u>94,721</u>
 <b>NET INCOME</b>	 6,647	 -	 6,647
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	212,462	-	212,462
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>219,109</u>	 <u>-</u>	 <u>219,109</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**7. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2022	30,396
Additions	2,761
	<hr/>
At 31 December 2022	33,157
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2022	18,904
Charge for year	2,928
	<hr/>
At 31 December 2022	21,832
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2022	11,325
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At 31 December 2021	11,492
	<hr/>

**8. STOCKS**

	31.12.22	31.12.21
	£	£
Stocks	72	-
	<hr/>	<hr/>

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

	31.12.22	31.12.21
	£	£
Trade debtors	4,494	2,991
Prepayments and accrued income	7,302	4,297
	<hr/>	<hr/>
	11,796	7,288
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

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

	31.12.22	31.12.21
	£	£
Trade creditors	8,540	616
Social security and other taxes	-	810
VAT	328	463
Other creditors	593	128
Accrued expenses	6,494	12,248
	<u>15,955</u>	<u>14,265</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	32,192	(14,499)	151	17,844
Development fund	137,104	-	462	137,566
Dilapidation reserve	49,813	-	(613)	49,200
	<u>219,109</u>	<u>(14,499)</u>	<u>-</u>	<u>204,610</u>
<b>TOTAL FUNDS</b>	<u>219,109</u>	<u>(14,499)</u>	<u>-</u>	<u>204,610</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	106,813	(121,312)	(14,499)
<b>Restricted funds</b>			
Boiler and Heating Upgrades	14,875	(14,875)	-
Health and Safety Improvements	2,195	(2,195)	-
Contribution to New Door	5,068	(5,068)	-
	<u>22,138</u>	<u>(22,138)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>128,951</u>	<u>(143,450)</u>	<u>(14,499)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 11. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	21,981	6,647	3,564	32,192
Development fund	140,589	-	(3,485)	137,104
Dilapidation reserve	49,892	-	(79)	49,813
	<u>212,462</u>	<u>6,647</u>	<u>-</u>	<u>219,109</u>
<b>TOTAL FUNDS</b>	<u>212,462</u>	<u>6,647</u>	<u>-</u>	<u>219,109</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	101,368	(94,721)	6,647
	<u>101,368</u>	<u>(94,721)</u>	<u>6,647</u>
<b>TOTAL FUNDS</b>	<u>101,368</u>	<u>(94,721)</u>	<u>6,647</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	21,981	(7,852)	3,715	17,844
Development fund	140,589	-	(3,023)	137,566
Dilapidation reserve	49,892	-	(692)	49,200
	<u>212,462</u>	<u>(7,852)</u>	<u>-</u>	<u>204,610</u>
<b>TOTAL FUNDS</b>	<u>212,462</u>	<u>(7,852)</u>	<u>-</u>	<u>204,610</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**11. 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	208,181	(216,033)	(7,852)
<b>Restricted funds</b>			
Boiler and Heating Upgrades	14,875	(14,875)	-
Health and Safety Improvements	2,195	(2,195)	-
Contribution to New Door	5,068	(5,068)	-
	<u>22,138</u>	<u>(22,138)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>230,319</u>	<u>(238,171)</u>	<u>(7,852)</u>

**12. RELATED PARTY DISCLOSURES**

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

Emersons Green Village Hall

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	26,296	26,374
<b>Other trading activities</b>		
Fundraising events	10,195	5,147
General income	91,278	51,371
	<hr/>	<hr/>
	101,473	56,518
<b>Other income</b>		
Bank interest received	1,182	1,522
Job retention scheme grants	-	16,954
	<hr/>	<hr/>
	1,182	18,476
<b>Total incoming resources</b>	<hr/>	<hr/>
	128,951	101,368
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Consumables	2,126	5,055
Fixtures and fittings depn	2,927	3,830
	<hr/>	<hr/>
	5,053	8,885
<b>Charitable activities</b>		
Wages	62,026	52,843
Pensions	309	553
Rates and water	2,249	674
Insurance	4,231	4,057
Light and heat	16,267	3,965
Telephone	1,291	1,182
Postage and stationery	177	92
General office expenses	4,541	2,639
IT Expenses	1,466	1,864
Repairs & maintenance	31,666	8,025
Equipment maintenance and hire	2,741	2,921
Cleaning	3,720	1,903
	<hr/>	<hr/>
	130,684	80,718

This page does not form part of the statutory financial statements



Emersons Green Village Hall

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
<b>Support costs</b>		
<b>Management</b>		
Sundries	118	8
 <b>Governance costs</b>		
Independent examiners' fees	1,200	1,200
Legal fees	4,001	2,582
Bookkeeping	2,039	1,130
Bank charges	355	198
	<hr/> 7,595	<hr/> 5,110
 Total resources expended	<hr/> 143,450	<hr/> 94,721
 Net (expenditure)/income	<hr/> <hr/> (14,499)	<hr/> <hr/> 6,647

This page does not form part of the statutory financial statements

