

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 2023

for

Emersons Green Village Hall

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Emersons Green Village Hall

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for the Year Ended 31 December 2023

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Emersons Green Village Hall

Chairman's Report for the Year Ended 31 December 2023

Emersons Green Village Hall continues in its objective of promoting and providing facilities for recreation or leisure activities with the aim of advancing education and improving the condition of life for the community.

This can only be achieved if the Village Hall is profitable. The Trustees have continuously reviewed costs and income to enable the objective to be met. The annual accounts show an uplift in income compared to the prior year due to the actions undertaken by the collective EGVH team - each person ensures the continued sustainability of the Hall.

The Village Hall is an ageing building and repairs and maintenance are increasing. Grants from various initiatives have helped considerably and we see this as an important income source. Thank you to the Town Council for some of these grants and to the Company Secretary for the grant applications.

Our priority continues to be the health and safety of our staff, hirers, customers and the community. We have had to take a variety of actions throughout the year to ensure people remain safe whilst using the Village Hall.

We have put in place initiatives to further spread the word about the facilities provided by the Village Hall through additional social media, which is helping generate additional interest.

Some worthwhile initiatives, include, but are not limited to:

- We continued to prioritise health and safety, including first aid training for all staff, fire marshall training and new fire doors in the main hall.
- We applied for grants in 2023 to renovate the main hall (including new fire doors, decorating and floor renovation); this was completed in January 2024. Thanks to Cllrs Hunt and Emersons Green Town Council.
- We successfully applied for funding in 2023 to restart the senior lunches at the beginning of 2024. Thanks to Southern Coop Winter Fund and Downend Round Table.
- We did lots of preparatory work in 2023 that enabled us to deliver projects in 2024, including discussions with Emersons Green Town Council to work in partnership to deliver a programme of events and activities in Summer 2024.
- We held a large public King's Coronation celebration for all the local community, in partnership with Emersons Green Town Council.
- We have increased the number and variety of community events run by ourselves, including many sold out events. Our weekly community coffee morning continues to be very successful.
- We have increased our volunteer base with some amazing people who are helping us grow by regularly helping at the senior lunches and the weekly coffee shop.
- General bookings for both Parties and Business hire have increased.
- We were one of 20 places in Bristol to introduce the Bleed kits at venues, which since then has grown considerably.

Things are starting to look more positive for the Village Hall following the negative impact of COVID, however, I and the Trustees believe the model we have in place now, including working with Emersons Green Town Council, is that the Village Hall is on a more stable financial footing to enable it to continue sustainably for the foreseeable future.

The Village Hall is such a wonderful benefit to the community through the work undertaken by my fellow Trustees and most importantly, the staff inc. the volunteers - thank you!

Lastly, and most importantly, thank you to the community for continuing to use the Village Hall.

Emersons Green Village Hall

Report of the Trustees

for the Year Ended 31 December 2023

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 2023. 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 2023

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 (resigned 11.5.23)
T Cannon IT Director
Mrs D Clark Housewife
L A Hammond Self-Employed - Company Director
M Downes (appointed 18.1.24)
S Smart (appointed 16.6.23) (resigned 31.1.24)

Company Secretary

Ms M Sparano

Independent Examiner

Moore
Chartered Accountants
30 Gay Street
Bath
BA1 2PA

Approved by order of the board of trustees on25 July 2024..... 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 2023.

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 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	4,794	4,794	26,296
Room hire activities	2	128,624	-	128,624	101,473
Other income		2,973	-	2,973	1,182
Total		<u>131,597</u>	<u>4,794</u>	<u>136,391</u>	<u>128,951</u>
EXPENDITURE ON					
Raising funds		23,769	-	23,769	5,053
Charitable activities					
Hall running costs		128,068	4,794	132,862	138,397
Total		<u>151,837</u>	<u>4,794</u>	<u>156,631</u>	<u>143,450</u>
NET INCOME/(EXPENDITURE)		(20,240)	-	(20,240)	(14,499)
RECONCILIATION OF FUNDS					
Total funds brought forward		204,610	-	204,610	219,109
TOTAL FUNDS CARRIED FORWARD		<u>184,370</u>	<u>-</u>	<u>184,370</u>	<u>204,610</u>

The notes form part of these financial statements

Emersons Green Village Hall

Balance Sheet

31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	7	9,633	-	9,633	11,325
CURRENT ASSETS					
Stocks	8	461	-	461	72
Debtors	9	13,984	-	13,984	11,796
Cash at bank		200,000	-	200,000	197,372
		214,445	-	214,445	209,240
CREDITORS					
Amounts falling due within one year	10	(39,708)	-	(39,708)	(15,955)
NET CURRENT ASSETS		174,737	-	174,737	193,285
TOTAL ASSETS LESS CURRENT LIABILITIES		184,370	-	184,370	204,610
NET ASSETS		184,370	-	184,370	204,610
FUNDS	11				
Unrestricted funds				184,370	204,610
TOTAL FUNDS				184,370	204,610

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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 2023

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 on25 July 2024..... 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 2023

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. ROOM HIRE ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	24,265	10,195
General income	104,359	91,278
	<u>128,624</u>	<u>101,473</u>

3. NET INCOME/(EXPENDITURE)

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

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>3,003</u>	<u>2,928</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

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

	31.12.23	31.12.22
General	<u>8</u>	<u>8</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,158	22,138	26,296
Room hire activities	101,473	-	101,473
Other income	1,182	-	1,182
Total	106,813	22,138	128,951
EXPENDITURE ON			
Raising funds	5,053	-	5,053
Charitable activities			
Hall running costs	116,259	22,138	138,397
Total	121,312	22,138	143,450
NET INCOME/(EXPENDITURE)	(14,499)	-	(14,499)
RECONCILIATION OF FUNDS			
Total funds brought forward	219,109	-	219,109
TOTAL FUNDS CARRIED FORWARD	204,610	-	204,610

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023	33,157
Additions	1,311
	<hr/>
At 31 December 2023	34,468
	<hr/>
DEPRECIATION	
At 1 January 2023	21,832
Charge for year	3,003
	<hr/>
At 31 December 2023	24,835
	<hr/>
NET BOOK VALUE	
At 31 December 2023	9,633
	<hr/>
At 31 December 2022	11,325
	<hr/>

8. STOCKS

	31.12.23	31.12.22
	£	£
Stocks	461	72
	<hr/>	<hr/>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	5,730	4,494
Prepayments and accrued income	8,254	7,302
	<hr/>	<hr/>
	13,984	11,796
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	7,399	8,540
Social security and other taxes	971	-
VAT	2,859	328
Other creditors	6,574	593
Accrued expenses	21,905	6,494
	<u>39,708</u>	<u>15,955</u>

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	17,844	(20,224)	69,952	67,572
Development fund	137,566	-	(69,952)	67,614
Dilapidation reserve	49,200	(16)	-	49,184
	<u>204,610</u>	<u>(20,240)</u>	<u>-</u>	<u>184,370</u>
TOTAL FUNDS	<u>204,610</u>	<u>(20,240)</u>	<u>-</u>	<u>184,370</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,597	(151,821)	(20,224)
Dilapidation reserve	-	(16)	(16)
	<u>131,597</u>	<u>(151,837)</u>	<u>(20,240)</u>
Restricted funds			
Boiler and Heating Upgrades	1,825	(1,825)	-
Health and Safety Improvements	2,969	(2,969)	-
	<u>4,794</u>	<u>(4,794)</u>	<u>-</u>
TOTAL FUNDS	<u>136,391</u>	<u>(156,631)</u>	<u>(20,240)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023.

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
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>
TOTAL FUNDS	<u>219,109</u>	<u>(14,499)</u>	<u>-</u>	<u>204,610</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,813	(121,312)	(14,499)
Restricted funds			
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>
TOTAL FUNDS	<u>128,951</u>	<u>(143,450)</u>	<u>(14,499)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	32,192	(34,723)	70,103	67,572
Development fund	137,104	-	(69,490)	67,614
Dilapidation reserve	49,813	(16)	(613)	49,184
	<u>219,109</u>	<u>(34,739)</u>	<u>-</u>	<u>184,370</u>
TOTAL FUNDS	<u>219,109</u>	<u>(34,739)</u>	<u>-</u>	<u>184,370</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	238,410	(273,133)	(34,723)
Dilapidation reserve	-	(16)	(16)
	<u>238,410</u>	<u>(273,149)</u>	<u>(34,739)</u>
Restricted funds			
Boiler and Heating Upgrades	16,700	(16,700)	-
Health and Safety Improvements	5,164	(5,164)	-
Contribution to New Door	5,068	(5,068)	-
	<u>26,932</u>	<u>(26,932)</u>	<u>-</u>
TOTAL FUNDS	<u>265,342</u>	<u>(300,081)</u>	<u>(34,739)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Emersons Green Village Hall

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	4,794	26,296
Room hire activities		
Fundraising events	24,265	10,195
General income	104,359	91,278
	<hr/> 128,624	<hr/> 101,473
Other income		
Bank interest received	2,973	1,182
	<hr/>	<hr/>
Total incoming resources	136,391	128,951
 EXPENDITURE		
Room hire activities		
Consumables	20,516	2,126
Bad debts	249	-
Fixtures and fittings depn	3,004	2,927
	<hr/> 23,769	<hr/> 5,053
Charitable activities		
Wages	76,702	62,026
Pensions	785	309
Rates and water	2,088	2,249
Insurance	4,595	4,231
Light and heat	18,639	16,267
Telephone	1,427	1,291
Postage and stationery	221	177
General office expenses	3,978	4,541
IT Expenses	2,665	1,466
Repairs & maintenance	12,054	31,666
Equipment maintenance and hire	978	2,741
Cleaning	3,699	3,720
	<hr/> 127,831	<hr/> 130,684

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 2023

	31.12.23 £	31.12.22 £
Support costs		
Management		
Sundries	1,197	118
Governance costs		
Independent examiners' fees	700	1,200
Legal fees	830	4,001
Bookkeeping	2,120	2,039
Bank charges	184	355
	<hr/> 3,834	<hr/> 7,595
Total resources expended	<hr/> 156,631	<hr/> 143,450
Net expenditure	<hr/> (20,240)	<hr/> (14,499)

This page does not form part of the statutory financial statements

