

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 2024
for
Emersons Green Village Hall

Monahans
Chartered Accountants
Hermes House
Fire Fly Avenue
Swindon
Wiltshire
SN2 2GA

Emersons Green Village Hall

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for the Year Ended 31 December 2024

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Emersons Green Village Hall
Report of the Trustees
for the Year Ended 31 December 2024

INTRODUCTION

The Trustees of Emersons Green Village Hall ("the Charity"), who are also Directors of the Charity for the purposes of the Companies Act 2006, are proud to present their report with the financial statements of the Charity for the year ended 31st December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") 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; and
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 Charity 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 wide range of activities and events for local residents and visitors to our area. We also have a Discounts Policy, which includes a subsidy for charities hiring our facilities, with the aim of ensuring that Emersons Green Village Hall remains accessible to all.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Emersons Green Village Hall is a company limited by guarantee, incorporated on 17 November 2005, and a charity registered with the Charity Commission for England and Wales on 20 February 2006. The company was established under a Memorandum of Association 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 Operational Staff report to the Board of Trustees, with the Chair of Trustees being the line manager for the senior leadership team of the Operational Staff. The Operational Staff 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

Registered office

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

Trustees

B K Aheer Senior Manager (resigned 25.7.24)
T Cannon IT Director
Mrs D Clark Housewife
L A Hammond Self-Employed - Company Director
M Downes (appointed 18.1.24)
S Smart (resigned 31.1.24)
Dr C E Ruggiero (appointed 26.6.24)
Mrs C Lombardo (appointed 11.7.24) (resigned 17.5.25)

Company Secretary

Ms M Sparano

Emersons Green Village Hall
Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
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FINANCES

Performance in 2024

The Charity made a profit of £2,077 in 2024, which is an immense improvement on the deficit in 2023. The Trustees and the Operational Staff worked collaboratively to achieve this and the Board of Trustees would like to thank our Operational Staff for their contribution to this impressive result.

Sinking Fund

The Charity leases the building and our landlord requires us to keep £50,000 as a Sinking Fund, referred to as a Dilapidation Reserve in our accounts, at all times.

Reserves

The Trustees have set a Reserves Policy, which is reviewed regularly. Our Reserves Policy requires us to keep six months of governance and operational costs in reserve. This amounted to £90,000 to £110,000 during 2024.

The Trustees identified a surplus in our free reserves of £18,136 at the end of 2024 and have earmarked this for increased staff costs, digital alterations and renewal of fixtures, fittings and furnishings within our facility during 2025. As the increase in staff costs also increases the amount which we are required to keep in reserve, due to this being included in our operational costs, the Trustees have amended the band of figures equalling six months' of governance and operational costs to £100,000 to £120,000 in our Reserves Policy for 2025.

Recognition of Our Volunteers, Partners, Stakeholders and Supporters

The Board of Trustees recognises that the work of Emersons Green Village Hall is only possible because of the dedication from its Trustees and Operational Staff. We particularly appreciate our volunteers, whether they serve on the Board of Trustees or assist our Charity operationally.

The Trustees are grateful for the input and donations received from individuals and organisations, which help us to remain at the heart of the community. We were especially pleased with the quality and quantity of responses to our Community Survey this year.

The Trustees value our partnerships with other organisations in the local area, whether it is co-producing activities with us; subsidising events run by us; cross-marketing with us; or providing support to us. We wish to express our gratitude specifically to Cool Ventures, Downend Round Table, Emersons Green Town Council, Fair Collective, Hays, Inclusive Change CIC, South Glos Parent Carers CIC and South Gloucestershire Council this year.

The Trustees are honoured that Emersons Green Town Council selected us as a provider of services it commissions in the local area during 2024. We continue to enjoy a collaborative and constructive working relationship with them, both for this specific purpose and in the wider sense.

Thank you to our volunteers, partners, stakeholders and supporters for your contributions to Emersons Green Village Hall.


Emersons Green Village Hall
Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Conclusion

Emersons Green Village Hall made significant progress in 2024, both financially in turning the 2023 deficit into a profit and in our aim to be at the heart of the community through our Objects. We will seek to build on this success and are excited for our future.

Approved by order of the board of trustees on 8 June 2025 and signed on its behalf by:


.....
Mrs D Clark - 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 2024.

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

Monahans
Chartered Accountants
Hermes House
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Date:

Emersons Green Village Hall

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,892	9,380	26,272	4,794
Room hire activities	2	144,587	-	144,587	128,624
Other income		6,696	-	6,696	2,973
Total		<u>168,175</u>	<u>9,380</u>	<u>177,555</u>	<u>136,391</u>
 EXPENDITURE ON					
Raising funds		28,106	-	28,106	23,769
Charitable activities					
Hall running costs		137,992	9,380	147,372	132,862
Total		<u>166,098</u>	<u>9,380</u>	<u>175,478</u>	<u>156,631</u>
 NET INCOME/(EXPENDITURE)		2,077	-	2,077	(20,240)
 RECONCILIATION OF FUNDS					
Total funds brought forward		184,370	-	184,370	204,610
 TOTAL FUNDS CARRIED FORWARD		<u>186,447</u>	<u>-</u>	<u>186,447</u>	<u>184,370</u>

The notes form part of these financial statements

Emersons Green Village Hall

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	9,080	-	9,080	9,633
CURRENT ASSETS					
Stocks	8	501	-	501	461
Debtors	9	14,673	-	14,673	13,984
Cash at bank		178,136	-	178,136	200,000
		193,310	-	193,310	214,445
CREDITORS					
Amounts falling due within one year	10	(15,943)	-	(15,943)	(39,708)
NET CURRENT ASSETS		177,367	-	177,367	174,737
TOTAL ASSETS LESS CURRENT LIABILITIES		186,447	-	186,447	184,370
NET ASSETS		186,447	-	186,447	184,370
FUNDS	11				
Unrestricted funds				186,447	184,370
TOTAL FUNDS				186,447	184,370

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 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.

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 8 June 2025 and were signed on its behalf by:


.....
D Clark - Trustee

Emersons Green Village Hall

Notes to the Financial Statements
for the Year Ended 31 December 2024

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.

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

	2024	2023
	£	£
Fundraising events	21,549	24,265
General income	123,038	104,359
	<u>144,587</u>	<u>128,624</u>

Emersons Green Village Hall

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

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

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

	2024	2023
	£	£
Depreciation - owned assets	<u>2,774</u>	<u>3,003</u>

4. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. **STAFF COSTS**

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

	2024	2023
	10	8
General	<u>10</u>	<u>8</u>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	4,794	4,794
Room hire activities	128,624	-	128,624
Other income	<u>2,973</u>	<u>-</u>	<u>2,973</u>
Total	<u>131,597</u>	<u>4,794</u>	<u>136,391</u>
EXPENDITURE ON			
Raising funds	23,769	-	23,769
Charitable activities			
Hall running costs	<u>128,068</u>	<u>4,794</u>	<u>132,862</u>
Total	<u>151,837</u>	<u>4,794</u>	<u>156,631</u>
NET INCOME/(EXPENDITURE)	(20,240)	-	(20,240)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>204,610</u>	<u>-</u>	<u>204,610</u>
TOTAL FUNDS CARRIED FORWARD	<u>184,370</u>	<u>-</u>	<u>184,370</u>

Emersons Green Village Hall

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024	34,468
Additions	2,221
At 31 December 2024	<u>36,689</u>
DEPRECIATION	
At 1 January 2024	24,835
Charge for year	2,774
At 31 December 2024	<u>27,609</u>
NET BOOK VALUE	
At 31 December 2024	<u>9,080</u>
At 31 December 2023	<u>9,633</u>

8. STOCKS

	2024 £	2023 £
Stocks	501	461

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	5,907	5,730
Other debtors	46	-
Prepayments and accrued income	8,720	8,254
	<u>14,673</u>	<u>13,984</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,666	7,399
Social security and other taxes	-	971
VAT	4,055	2,859
Other creditors	1,317	6,574
Accrued expenses	8,905	21,905
	<u>15,943</u>	<u>39,708</u>

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	67,555	2,077	(800)	68,832
Development fund	67,615	-	-	67,615
Dilapidation reserve	49,200	-	800	50,000
	<u>184,370</u>	<u>2,077</u>	<u>-</u>	<u>186,447</u>
TOTAL FUNDS	<u>184,370</u>	<u>2,077</u>	<u>-</u>	<u>186,447</u>

Emersons Green Village Hall

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. **MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,175	(166,098)	2,077
Restricted funds			
Hall floor repair	9,380	(9,380)	-
TOTAL FUNDS	<u>177,555</u>	<u>(175,478)</u>	<u>2,077</u>

Comparatives for 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>

Comparative 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>

Emersons Green Village Hall

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. **MOVEMENT IN FUNDS - continued**

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	17,844	(18,147)	69,152	68,849
Development fund	137,566	-	(69,952)	67,614
Dilapidation reserve	49,200	(16)	800	49,984
	<u>204,610</u>	<u>(18,163)</u>	<u>-</u>	<u>186,447</u>
TOTAL FUNDS	<u>204,610</u>	<u>(18,163)</u>	<u>-</u>	<u>186,447</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	299,772	(317,919)	(18,147)
Dilapidation reserve	-	(16)	(16)
	<u>299,772</u>	<u>(317,935)</u>	<u>(18,163)</u>
Restricted funds			
Boiler and Heating Upgrades	1,825	(1,825)	-
Health and Safety Improvements	2,969	(2,969)	-
Hall floor repair			
	<u>9,380</u>	<u>(9,380)</u>	<u>-</u>
	<u>14,174</u>	<u>(14,174)</u>	<u>-</u>
TOTAL FUNDS	<u>313,946</u>	<u>(332,109)</u>	<u>(18,163)</u>

12. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

Emersons Green Village Hall

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(2,690)	-
Grants	28,962	4,794
	<hr/> 26,272	<hr/> 4,794
Room hire activities		
Fundraising events	21,549	24,265
General income	123,038	104,359
	<hr/> 144,587	<hr/> 128,624
Other income		
Bank interest received	6,696	2,973
	<hr/>	<hr/>
Total incoming resources	177,555	136,391
EXPENDITURE		
Room hire activities		
Consumables	25,116	20,516
Bad debts	216	249
Fixtures and fittings depn	2,774	3,004
	<hr/> 28,106	<hr/> 23,769
Charitable activities		
Wages	87,200	76,702
Pensions	959	785
Rates and water	(171)	2,088
Insurance	5,307	4,595
Light and heat	17,463	18,639
Telephone	657	1,427
Postage and stationery	398	221
General office expenses	4,853	3,978
IT Expenses	2,167	2,665
Repairs & maintenance	17,652	12,054
Equipment maintenance and hire	1,703	978
Cleaning	4,260	3,699
	<hr/> 142,448	<hr/> 127,831
Support costs		
Management		
Sundries	1,352	1,197
Governance costs		
Independent examiners' fees	960	700
Legal fees	409	830
Bookkeeping	1,920	2,120
Bank charges	283	184
	<hr/> 3,572	<hr/> 3,834
Total resources expended	175,478	156,631
Net income/(expenditure)	<hr/> <hr/> 2,077	<hr/> <hr/> (20,240)

This page does not form part of the statutory financial statements