

Batheaston New Village Hall

Charity No. 1141946

Company No. 07198428

Trustees' Report and Unaudited Accounts

31 March 2023

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31 March 2023

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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 unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 07198428

Charity No. 1141946

Registered Office

31 Morris Lane
Bath
BA1 7PR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

P.A.M. Burcombe
P.D. Fear
R.A. Foreman
J.H. James
C.A. McCarthy
S. Packer (Resigned 1 April 2022)
G.W. Riley
A.J. Urbanek

Company Secretary

M. Townley

Accountants

Case Accounting Ltd
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY

OBJECTIVES AND ACTIVITIES

The activities are, when appropriate, to supervise the fund raising for and the design and specification of a new village hall, to build the hall and manage the building on completion.

The Trustees have due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake. The focus of the charity's activities is obtaining further funding for the building of a new village hall and all work preparatory to the building of the said hall. This will benefit persons of all ages in the locality of Batheaston.

Significant activities

Once again we have had a very busy year, consolidating, developing and improving the Halls facilities for the benefit of the village. I am really grateful to a very hard working team of Trustees most of whom were re-elected at the last AGM in February, they are Peter Fear, Catherine McCarthy, Ruth Foreman, Pam Burcombe, Julia James and Andrew Urbanek. Thank you to them for all their hard work and dedication in making this fantastic facility work so well. Also thank you to Ali Rogers our Bookings Manager who is doing a great job in setting up and running our new online booking system and of course Marie Eames who has done a brilliant job keeping the hall in good order, your efforts are much appreciated, thank you. Also a big thank you to Glenys Adams who put a lot of time and effort into organising many wedding receptions and celebrations for people who had married in the local St. Johns Church. She is very much part of the team. I must also mention the Pop Up Pub (PUP) group under the leadership of Trustee Andrew Urbanek who, with their monthly socials, have raised thousands of pounds for the hall. This has allowed us to purchase a floor polishing machine, glass washer, a heating/air conditioning unit for the upstairs room, a kitchen in the upstairs room, completion of the audio loop, benches on the terrace, including an 'Appreciation Bench' for our sadly missed past Trustee, Brin Johnson. Funds were also raised by Trustee Julia James who successfully applied for, and got, a £10,000 grant so we now have an excellent lighting system on the hall ceiling together with curtains, which together with our new stage mean we are now capable of holding musical and drama events, the first of which was the Rolling Stones tribute band which was a huge success and raised well over £1,500.00 with the PUP group running the bar. Julia has now stepped down as a Trustee, she will be missed, but thank you to her for all the time and effort she put in to benefit the hall. Thank you Julia. Future bookings are looking positive with most classes and regular users rebooking for next year, I think this reflects their satisfaction with the hall. I am happy that the Hall is now in a good position, with regular income and solid reserves, and I look forward to next year with confidence.

ACHIEVEMENTS AND PERFORMANCE

Village hall lettings were £33,767, the 'pop-up-pub' raised £15,814 and donations and grants amounted to £12,062.

FINANCIAL REVIEW

The charity holds in reserves monies to achieve its aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 March 2010 and registered as a charity on 17 May 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

New Trustees are recruited by existing Trustees of the charity and appointed at the Annual General Meeting.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.W. Riley



Trustee

20 November 2023

Independent Examiner's Report to the trustees of Batheaston New Village Hall

I report to the charity trustees on my examination of the financial statements of Batheaston New Village Hall for the year ended 31 March 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

T R Case Institute of Chartered Accountants in
England & Wales
Case Accounting Ltd
20 Goodwood Way
Cepen Park South
Chippenham
Wiltshire
SN14 0SY

20 November 2023

Batheaston New Village Hall
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	12,061	12,061	235,195
Charitable activities	5	33,767	33,767	2,186
Other trading activities	6	15,814	15,814	1,910
Investments	7	110	110	941
Total		61,752	61,752	240,232
Expenditure on:				
Raising funds	8	5,809	5,809	1,010
Charitable activities	9	11,653	11,653	1,116
Other	10	19,007	19,007	2,518
Total		36,469	36,469	4,644
Net gains on investments		-	-	-
Net income	11	25,283	25,283	235,588
Transfers between funds		-	-	-
Net income before other gains/(losses)		25,283	25,283	235,588
Other gains and losses				
Net movement in funds		25,283	25,283	235,588
Reconciliation of funds:				
Total funds brought forward		909,772	909,772	674,184
Total funds carried forward		935,055	935,055	909,772

Batheaston New Village Hall
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	61,642	239,291
Interest and investment income	110	941
Gross income for the year	<u>61,752</u>	<u>240,232</u>
Expenditure	24,277	4,644
Depreciation and charges for of fixed assets	12,192	-
Total expenditure for the year	<u>36,469</u>	<u>4,644</u>
Net income before tax for the year	25,283	235,588
Net income for the year	<u>25,283</u>	<u>235,588</u>

Batheaston New Village Hall

Balance Sheet

at 31 March 2023

Company No. 07198428	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	13	907,667	901,307
		<u>907,667</u>	<u>901,307</u>
Current assets			
Debtors	14	739	4,323
Cash at bank and in hand		28,255	36,862
		<u>28,994</u>	<u>41,185</u>
Creditors: Amount falling due within one year	15	(1,606)	(32,720)
Net current assets		<u>27,388</u>	<u>8,465</u>
Total assets less current liabilities		<u>935,055</u>	<u>909,772</u>
Net assets excluding pension asset or liability		<u>935,055</u>	<u>909,772</u>
Total net assets		<u>935,055</u>	<u>909,772</u>
The funds of the charity			
Restricted funds	16		
Unrestricted funds	16		
General funds		935,055	909,772
		<u>935,055</u>	<u>909,772</u>
Reserves	16		
Total funds		<u>935,055</u>	<u>909,772</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 31 March 2023

And signed on its behalf by:



G.W. Riley

Trustee

20 November 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

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

Leasehold property	Over the term of the lease
Fixtures & fittings	10% Straight line

Tangible fixed assets are recognised at cost. Only costs considered to be directly related to the new village hall have been capitalised.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	235,195	235,195
Charitable activities	2,186	2,186
Other trading activities	1,910	1,910
Investments	941	941
Total	240,232	240,232
Expenditure on:		
Raising funds	1,010	1,010
Charitable activities	1,116	1,116
Other	2,518	2,518
Total	4,644	4,644
Net income	235,588	235,588
Net income before other gains/(losses)	235,588	235,588
Other gains and losses:		
Net movement in funds	235,588	235,588
Reconciliation of funds:		
Total funds brought forward	674,184	674,184
Total funds carried forward	909,772	909,772

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations & gift aid	2,061	2,061	82,195
Grants	10,000	10,000	153,000
	12,061	12,061	235,195

5 Income from charitable activities

	Unrestricted £	Total 2023 £	Total 2022 £
New village hall	33,767	33,767	2,186
	33,767	33,767	2,186

6 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Fundraising	15,814	15,814	1,910
	<u>15,814</u>	<u>15,814</u>	<u>1,910</u>

7 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest	110	110	941
	<u>110</u>	<u>110</u>	<u>941</u>

8 Expenditure on raising funds

	Total 2023	Total 2022
	£	£
<i>Fundraising trading costs</i>		
Fundraising	5,089	1,010
	<u>5,089</u>	<u>1,010</u>

9 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
New village hall	11,653	11,653	1,116
	<u>11,653</u>	<u>11,653</u>	<u>1,116</u>

10 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Depreciation on fixed assets	12,192	12,192	-
General administrative costs	5,523	5,523	1,697
Legal and professional costs	1,292	1,292	821
	<u>19,007</u>	<u>19,007</u>	<u>2,518</u>

11 Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	12,192	-

12 Staff costs

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

The average number of employees was nil.

13 Tangible fixed assets

	Land and buildings	Fixtures & fittings	Fixtures & fittings	Total
	£	£	£	£
Cost or revaluation				
At 1 April 2022	881,296	-	20,011	901,307
Additions	6,293	-	12,259	18,552
At 31 March 2023	<u>887,589</u>	<u>-</u>	<u>32,270</u>	<u>919,859</u>
Depreciation and impairment				
Depreciation charge for the year	8,966	-	3,226	12,192
At 31 March 2023	<u>8,966</u>	<u>-</u>	<u>3,226</u>	<u>12,192</u>
Net book values				
At 31 March 2023	<u>878,623</u>	<u>-</u>	<u>29,044</u>	<u>907,667</u>
At 31 March 2022	<u>881,296</u>	<u>-</u>	<u>20,011</u>	<u>901,307</u>

14 Debtors

	2023	2022
	£	£
VAT recoverable	-	3,633
Prepayments and accrued income	739	690
	<u>739</u>	<u>4,323</u>

15 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Other creditors	-	20,500
Accruals	1,606	12,220
	<u>1,606</u>	<u>32,720</u>

16 Movement in funds

	At 1 April 2022	Incoming resources including other gains/losses £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	909,772	61,752	(36,469)	935,055
Total funds	<u>909,772</u>	<u>61,752</u>	<u>(36,469)</u>	<u>935,055</u>