

## Introduction

The last 12 months have seen a stable committee and group of regular hall users. No major works have been carried out and the hall remains operational for all users.

## Committee Membership

The committee has not heard from Mike Sprawson for over 12 months and has been informed by the Charity Commission that he is not eligible to stand as a trustee of Woodley Village Hall owing to some personal circumstances which we were not previously aware of. We have since removed Mike as a trustee of Woodley Village Hall. As we have not heard from him, we have assumed he wishes to stand-down from the committee. The committee has not gained any new members.

## Year in Review

The Covid-19 pandemic is now well in the past and has not affected Woodley Village Hall this year. We hope this continues to be case. All measures put in place during that time have now been fully removed.

The financial position is covered in detail in the treasurer's report, but I would like to thank Jennifer Adams for maintaining the accounts and for her hard work and commitment to Woodley Village Hall. My thanks also to Mike Cooper and HJS Accountants for auditing the accounts pro bono especially as Mike Cooper left the hall committee in a previous year.

The landlord of Woodley Village Hall will change later in 2023 from Romsey Extra Parish Council to Romsey Town Council, following the merging of the two. At this time, it is unclear if this will have any significant effect on Woodley Village Hall, but we suspect there should be no major changes.

Towards the end of 2022 we elected to host a milk vending machine in the corner of the hall car park. The vending machine is the property of and maintained by Michelmersh Manor Farm. Woodley Village Hall will receive 3% of milk sales and reimbursement for the electricity used by the machine, which is fed from our metered supply. The committee felt the vending machine would be of benefit to the local community providing a supply of fresh local milk which has received minimal processing. Additionally, helping to support local farming.

Unfortunately, we received a complaint from a neighbour due to the bright lighting on the milk vending machine. We have worked with Michelmersh Farm to resolve this problem. However, during the time taken to resolve we did receive notice of formal complaint from Test Valley Borough Council's Environmental Health Department. Having spoken to the Environmental Health Department they were satisfied that we had been proactive in resolving the problem and we have had no further complaints, formal or otherwise.

Although investigated before installation and deemed not necessary, it has come to light that the milk vending machine does require planning permission, based on change of use of part of the car park. As Michelmersh Manor Farm are the owners of the machine and additionally as they have other machines in the same situation around the county, they are working with the local planning department to seek retrospective approval.

## Users

We are extremely fortunate to have a group of regular and loyal users. These include Nomads, Test Valley School of Dance, Slimming World, Brownies and Rainbows. We thank them for their continued support. In addition, we have gained a couple of new regular users. Ad-hoc bookings for parties continue in small numbers. A few annual bookings have returned after the pandemic.

The committee increased user hire rates by 10% in September 2022 faced with increasing costs and this has enabled the hall to remain financially stable. As we expect costs to continue to rise, energy particularly, the committee may look to increase hire rates again later in 2023 or early 2024.

## **Health & Safety**

We are thankful to have had no health and safety incidents or reported near-misses occur at the hall in the past year.

Inspection and servicing of the fire extinguishers and alarm are now up to date. Regular inspection and testing of the fire alarm and emergency lighting now take place, being carried out by our fire officer weekly.

Following a comprehensive fire risk assessment was carried out in August 2020. Several fire doors, identified as needing repair or replacement, were replaced over the summer of 2022.

Additionally, following a fire drill it was identified that the fire escape from the Stage has steps which are, by today's building regulations, too steep. We are currently gathering quotes to have these steps rebuilt to the current regulations. We also plan to improve the lighting in this area.

## **Maintenance, Repairs, and Improvements**

Major repairs and improvements have not been carried out this year, except for the fire doors. We have received quotes to have the remaining original fascia boards, soffits and gutting replaced on the right side of the hall. We have agreement from our current landlords that they will fund this work, and we are currently awaiting them to place an order to get this work underway.

Various smaller repairs and general maintenance jobs have been carried out over the year to maintain and improve the hall.

## **Summary**

I am very grateful for the support and hard work of all committee members, and for the support and assistance from councillors and staff of Test Valley Borough Council and Romsey Extra Parish Council. The committee intends to continue in 2023 / 2024 with the same momentum to keep the hall operational and where possible improve facilities on offer.



Peter Harrison - Hall Chairman

**Woodley Village Hall  
Annual General Meeting  
28<sup>th</sup> September 2023  
Treasurer's Report on the Annual Accounts for 2022/3**

**1. Statement of Financial Activities**

**Income**

Income has increased, partly due to more casual bookings which have finally picked up after the pandemic, better interest rates on our deposit account and a modest sum from the milk machine.

**Expenditure**

**a. Running Expenses**

The cleaning contract is performing well and we are no longer receiving complaints from users.

All areas have been hit by inflation increases with particularly large increases in energy costs.

**b. Maintenance**

Due to the uncertain economic position we have not carried out any improvement works nor any major planned maintenance. We have however reviewed our fire and safety duties and ensured that any necessary remedial works have been undertaken.

**c. Administration**

Plusnet informed us that they could no longer supply our broadband so this has been switched to BT.

We have registered with the ICO with regard to our use of CCTV

**Performance**

- a. Our income has exceeded expenditure during the year and we have £20,000 on deposit to cover unexpected eventualities, particularly any urgent large building maintenance repairs that may arise.

**2. Balance Sheet**

The only fixed assets held by the charity is the building which is held under leasehold and the improvements to the building.

The value in the accounts is the historic cost less accumulated depreciation.

### **3. Users of the hall**

Regular users continue to be our main source of income. During the year these were;

Over £1000:

Test Valley school of dance  
Nomads  
Slimming world  
Brownies and Rainbows  
Pilates (Helen Dawes)  
Flower arranging

Less than £1000:

Romsey Road Runners  
Pilates (Emma Young)  
Moo Music  
French classes  
Wright cakes  
Bright babies  
Hants food market

Casual hirers generated £ 983

Feedback from users has been positive.

### **4. Future expectations**

The economic position continues to cause concern. We have agreed to increase our hire charges by a further 5% to counter inflation and are seeking grant assistance from the parish council to renew soffits and guttering. We would like to install solar panels to reduce our electricity consumption but this needs further investigation and grant funding and will depend on committee members finding time to do this. We are grateful to those existing committee members who are giving their time to the running of the hall but continuing to find active volunteers is an ongoing concern, particularly for key officer roles.

### **5. Summary**

The accounts are currently being examined by HJS Accountants Ltd. I would like to express my thanks to HJS for carrying out this work on our behalf.

Jennifer Adams  
Treasurer





**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Charity Name : Woodley Village Hall		Charity No (if any)	1144205
Annual accounts for the period			
Period start date	01/05/2022	To	Period end date 30/04/2023

## Section A Statement of financial activities

Guidance Note

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### **Total**

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material item of expense

Other

#### **Total**

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### **Total funds carried forward**


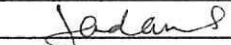
	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
				58,255	
S01	-	-	-	-	-
S02	27,650	-	-	27,650	23,958
S03	-	-	-	-	-
S04	134	-	-	134	2
S05	-	-	-	-	-
S06	-	-	-	-	8,000
S07	27,784	-	-	27,784	31,960
S08	-	-	-	-	-
S09	29,805	-	-	29,805	26,271
S10	-	-	-	-	-
S11	-	-	-	-	-
S12	29,805	-	-	29,805	26,271
S13	(2,021)	-	-	(2,021)	5,689
S14	-	-	-	-	-
S15	(2,021)	-	-	(2,021)	5,689
S16	-	-	-	-	-
S17	-	-	-	-	-
S18	-	-	-	-	-
S19	-	-	-	-	-
S20	(2,021)	-	-	(2,021)	5,689
S21	89,123	-	-	89,123	83,434
S22	87,102	-	-	87,102	89,123

## Section B

## Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	55,943	-	-	55,943	58,255
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	55,943	-	-	55,943	58,255
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	3,198	-	-	3,198	3,115
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	32,511	-	-	32,511	30,350
<b>Total current assets</b>	B10	35,709	-	-	35,709	33,465
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	4,550	-	-	4,550	2,597
<b>Net current assets/(liabilities)</b>	B12	31,159	-	-	31,159	30,868
<b>Total assets less current liabilities</b>	B13	87,102	-	-	87,102	89,123
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	87,102	-	-	87,102	89,123
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	-	-	-	-
Unrestricted funds	B19	87,102	-	-	87,102	89,123
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	87,102	-	-	87,102	89,123

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	PETER HARRISON	1/11/2023
	Jennifer Adams	1/11/23

**Section C****Notes to the accounts****Note 1 Basis of preparation**

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓
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\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

***Not applicable***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not applicable***

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*

✓
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No\*

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\* -Tick as appropriate

***Please disclose:***

***(i) the nature of the change in accounting policy;***

***(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and***

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	
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#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	



## Section C

## Notes to the accounts

(cont)

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <b>£25</b> .	Yes	No	N/a
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 9.2.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE

## Section C

## Notes to the accounts

(cont)

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:	Hall hire	27,650	-	-	27,650	23,958
	Grants	-	-	-	-	8,000
		-	-	-	-	-
	Total	27,650	-	-	27,650	31,958
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	134	-	-	134	2
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		134	-	-	134	2
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		27,784	-	-	27,784	31,960

## Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Section C Notes to the accounts (cont)

Note 6 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
	Analysis				£	£
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	-	-	-	-	-
	Staging fundraising events	-	-	-	-	-
	Fundraising agents	-	-	-	-	-
	Operating charity shops	-	-	-	-	-
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	-	-	-	-	-
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
Expenditure on charitable activities	Hall running expenses	20,248	-	-	20,248	15,690
	Hall maintenance	3,041	-	-	3,041	4,561
	Administration	6,516	-	-	6,516	5,820
		-	-	-	-	-
	<b>Total expenditure on charitable activities</b>	<b>29,805</b>	-	-	<b>29,805</b>	<b>26,271</b>
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total other expenditure</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>29,805</b>	-	-	<b>29,805</b>	<b>26,271</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)



<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 4**                      **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	Community Centre grant	-	8,000
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	<b>Total</b>	-	8,000

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Section C****Notes to the accounts****Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Administration	-	6,516		-	6,516	Direct to activity
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
<b>Total</b>	-	6,516		-	6,516	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Costs are allocated to the activity they relate**

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 11**                      **Paid employees**  
Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	5,332	9,405
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>5,332</b>	<b>9,405</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fall within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Not applicable

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

0

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable activities	1	2
Support roles	-	-
Other	-	-
<b>Total</b>	<b>1</b>	<b>2</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**  
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Not applicable

Please state the legal authority or reason for making the payment

Not applicable

Please state the amount of the payment (or value of any waiver of a right to an asset)

Not applicable

**11.4 Redundancy payments**

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

Not applicable

The nature of the payment (cash, asset etc.)

Not applicable

The extent of redundancy funding at the balance sheet date

Not applicable

Please state the accounting policy for any redundancy or termination payments

Not applicable

**Section C****Notes to the accounts****(cont)****Note 14****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	132,949	-	-	132,949
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	132,949	-	-	132,949

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL	SL	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>		Over life of lease				
At beginning of the year	-	74,694	-	-	74,694	
Disposals	-	-	-	-	-	
Depreciation	-	2,312	-	-	2,312	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	77,006	-	-	77,006	

**14.3 Net book value**

Net book value at the beginning of the year	-	58,255	-	-	58,255
Net book value at the end of the year	-	55,943	-	-	55,943



#### 14.4 Impairment

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

Not applicable

#### 14.5 Revaluation

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

Not applicable

*the name of independent valuer, if applicable*

Not applicable

*the methods applied and significant assumptions*

Not applicable

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

Not applicable

#### 14.6 Other disclosures

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

Not applicable

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

Not applicable

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

Not applicable

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
2,600	2,995
598	120
	-
3,198	3,115

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)***Trade debtors*

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,480	441	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,410	1,503	-	-
Taxation and social security	-	-	-	-
Other creditors	660	653	-	-
<b>Total</b>	<b>4,550</b>	<b>2,597</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income***Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

Hall hire is invoiced in advance of the period of useage, The policy of the charity is to recognise income when the hall is hire takes place. Therefore where the hall hire hasn't yet taken place but the invoice is raised then this income is deferred.

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	1,503	1,652
Amounts added in current period	2,410	1,503
Amounts released to income from previous periods	- 1,503	- 1,652
Balance at the end of the reporting period	2,410	1,503

**Section C****Notes to the accounts****(cont)****Note 24                      Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
32,511	30,350
-	-
32,511	30,350



**Note 27** Charity funds**27.1** Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
				-	-	-	-	-
General fund	UR	Hall hire and no restrictions	89,123	27,784	(29,805)	-	-	87,102
CCTV fund	R	TO install CCTV at the hall	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			89,123	27,784	(29,805)	-	-	87,102

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
				-	-	-	-	-
General fund	UR	Hall hire and no restrictions	83,434	31,960	(26,271)		-	89,123
CCTV fund	R	TO install CCTV at the hall	-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			83,434	31,960	(26,271)	-	-	89,123

**Section C** **Notes to the accounts** **(cont)**

**Note 28** **Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

FALSE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify): Hall running costs	-	-
<b>TOTAL</b>	-	-

*Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity*

2018: 0 (2017:2)

**28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

*For any related party, please provide details of any guarantees given or received.*

**Woodley Village Hall**  
**Independent Examiner's Report to the Trustees**  
**For the Year Ended 30 April 2023**

I report to the Trustees on my examination of the financial statements of Woodley Village Hall (the Charity) for the year ended 30 April 2023.

**Respective responsibilities of trustees and examiner**

As the Trustees' of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as requested by section 130 of the 2011 Act; or
2. the financial statement do not accord with those records; or
3. the financial statement do not comply with the applicable requirements concerning the form and the content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

..... *HJS* .....

Date: *6/11/2023* .....

**Sarah Corbett FCA DChA**  
**HJS Accountants Limited**  
Chartered Accountants  
Tagus House  
9 Ocean Way  
Southampton  
Hampshire  
England  
SO14 3TJ