

THE WITCOMBE AND BENTHAM VILLAGE HALL

England & Wales · Charity number 1154722

Details

Status Registered

Legal form CIO

Registered 2013-11-25

Register [View on the Charity Commission register](#)

Contact

Address 5 St. Stephens Manor
Cheltenham
Gloucestershire
GL51 3GF

Phone 01452864425

Website www.witcombevillagehall.co.uk

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF GLOUCESTERSHIRE WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:(A) MEETINGS, LECTURES AND CLASSES, AND(B) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: THE OPERATION AND MANAGEMENT OF WITCOMBE & BENTHAM VILLAGE HALL

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£41,764	£20,120	-	-
2024-12-31	£27,088	£21,553	-	-
2023-12-31	£20,241	£18,086	-	-
2022-12-31	£20,432	£22,657	-	-
2021-12-31	£29,776	£27,351	-	-
2020-12-31	£16,296	£38,664	-	-

Trustees

Name	Role	Appointed
CAROLINE MARY HOPE		2013-09-03
David John Clyde Hitchcock		2019-04-18
Jane Frances Wintle		2015-04-02
Robin Danielli FCCA		2015-04-02
STEPHEN HAWKINS		2017-01-16

THE WITCOMBE AND BENTHAM VILLAGE HALL

England & Wales - Charity number 1154722

Accounts

Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2025
set out on pages 2 to 6

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

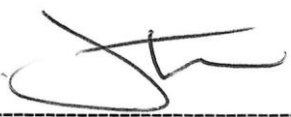
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements • to keep accounting records in accordance with section 41 of the Act; and
o to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by: JONATHAN FREDIN ACMA



The Witcombe and Bentham Village Hall

Registered Charity No.1154722

Financial Statements

For the Year Ended 31 December 2025

Witcombe and Bentham Village Hall

Statement of Financial Activities

Year ended 31 December 2025

Unrestricted Funds	Note	2025	2024
		£	£
Incoming Resources			
Grant Income		15296	0
Donations, including Gift Aid		0	0
Non-charitable trading – bar income	10	3508	5252
Hiring charges			
Regular Users		10340	10180
- Casual Users		9570	10553
Electricity Sales		1168	0
Damage deposits withheld		255	170
Deposit Interest		1627	933
		-----	-----
Total Incoming Resources		41764	27088
		=====	=====
Expenditure			
Bar consumption		1342	1729
Bar wages		1048	1088
Credit Card Commission		42	50
Water		661	400
Electricity		2448	4026
Phone		168	150
Repairs & maintenance		887	2588
Servicing Fees		281	377
Cleaning		1803	1960
Purchase of minor equipment		475	91
Licensing fees		460	532
Insurance		1550	1476
Custodian's fee		3050	2400
Hall Booking Service		253	253
Sundry expenses		397	736
Broadband		479	349
Mowing		91	262
Defibrillator Contribution		415	0
Website		269	833
Shortfall on 2023 Debtors		0	30
Depreciation	7	3801	2223
		-----	-----
Total Expenditure		20120	21553
		=====	=====
Net Income/(Outgoing) Resources		21844	5535
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets		0	0
		-----	-----
Net movement in funds		21844	5535
Fund balances brought forward		359513	353977
Fund balances carried forward		381257	359513

Witcombe and Bentham Village Hall

Balance Sheet at 31 December 2025

Unrestricted Funds	Note	2025	2024
		£	£
Fixed Assets			
Intangible assets		0	0
Tangible assets	7	313224	299030
Investments		0	0
		-----	-----
Total fixed assets		313224	301253
Current assets			
Stocks and work in progress	1	582	605
Debtors	8	665	728
Prepayments	8	0	100
Short term investments and deposits		50000	30000
Cash at bank and in hand		19606	31750
		-----	-----
Total Current assets		70853	63183
Short term creditors	9	2720	2700
		-----	-----
Net current assets/(liabilities)		68133	60483
		-----	-----
Total assets less current liabilities		381357	359513
		=====	=====
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
Net assets		384077	359513
		=====	=====
Funds brought forward		359513	353978
Net movement in funds in year		21844	5535
		-----	-----
Total funds		381357	359513
		=====	=====
Signed by: ...Robin Danielli.....			

On behalf of all the Trustees

Dated:

Page 3

Notes to the Accounts at 31 December 2025

1) Accounting policies and financial year end

Basis of accounting: These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

2) Trustees

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

3) Independent examiner's remuneration

	2025	2024
	£	£
Examination fee paid	0	0

4) Endowment or other restricted funds

The charity has no endowment or other restricted funds.

5) Investment assets

The charity has no investment assets.

6) Paid employees

	2025	2024
	£	£
Total emoluments of employees	3050	2400
Average number of employees	1	1

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2025

7) Tangible Fixed Assets

Depreciation Policy

The Property Improvements section of this Note refers entirely to the Village Hall building. Since the building is in a good structural state, and is insured for £1135000, the Trustees have decided that no further depreciation is required after 1992.

	F'hold Land & Build £	Property Improv't £	Furn & Equip £	Solar Panels £	Play Equip £	Total £
Asset Cost b/f	26561	390267	73713	0	28022	5185
				1799		63
Additions	0			5	0	1799
As at December 31 2025	26561	390267	73713	1799	28022	5365
				5		58
Accumulated Depreciation b/f						2195
	0	137808	67493	0	14232	33
Charge for the Year	0	0	622	1800	1379	3801
As at December 31 2025	0	137808	68115	1800	15611	2233
				10%		34
Depreciation Rate	0%	0%	10% Red Bal	10% Str Line	10% Red Bal	
Net Book Value at Dec 31 2025	26561	252459	5598	1619	12411	3132
				5		24

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2025

8) Debtors and prepayments

	2025	2024
	£	£
Amounts falling due within one year:	665	728
Other debtors	0	0
Prepayments	0	100
	665	828

9) Creditors and accruals

	2025	2024
	£	£
Amounts falling due within one year:	2720	2700
Other creditors	0	0
	2720	2700

10) Additional matters

Non-charitable trading – Bar account

	2025	2024
	£	£
Turnover	3508	5252
Opening stock / Stock transferred in	605	780
Add purchases	<u>1319</u>	1554
	1924	2334
Less stock carried forward	582	605
Consumption	<u>1342</u>	<u>1729</u>
Gross profit (loss)	2166	3523
Overheads:		
Wages	1048	1088
Other overheads – 30% of total	<u>5722</u>	6087
Net profit/(loss)	<u>(4604)</u>	

The above figures do not include any value for the notional cost of volunteers, who attend the hall during deliveries and who deal with ordering, stocktaking, bookkeeping and banking. The trustees are of the opinion that if such time were valued at a reasonable hourly rate, then the bar would always incur losses.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes for the current or previous accounting periods and that no definitive written dispensation is necessary in this case.

Report to the trustees/members of Witcombe and Bentham Village Hall on accounts for the year ended December 31, 2025 set out on pages 2 to 6

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2025
set out on pages 2 to 6

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

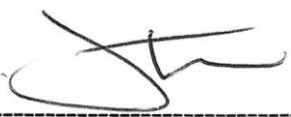
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements • to keep accounting records in accordance with section 41 of the Act; and
o to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by: JONATHAN FREDIN ACMA



THE WITCOMBE AND BENTHAM VILLAGE HALL

England & Wales - Charity number 1154722

Accounts

THE WITCOMBE AND BENTHAM VILLAGE HALL TRUSTEES' ANNUAL REPORT

Charity Name The Witcombe & Bentham
Village Hall

Registered Number 1154722

Financial year commencing on 1st January 2024
Financial year ending on 31st December 2024

Charities principal address The Witcombe & Bentham Village Hall
Pillcroft Road
Witcombe
Gloucester
GL3 4TB

Names of the Trustees

Name	Position	Dates acted if not whole year	Who can appoint Trustee
Jane Wintle	Chairman		Trustees
Steven Hawkins	Vice-Chairman		Trustees
Robin Danielli	Treasurer		Trustees
Caroline Hope	Secretary		Trustees
David Hitchcock	Trustee		Trustees

Constitution The Witcombe and Bentham Village Hall was incorporated as a Charitable Incorporated Organisation (CIO) on September 24, 2013.

Objects A Village Hall for the use of the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants (the beneficial area mainly comprises the villages of Little Witcombe, Great Witcombe and Bentham, all in the County of Gloucestershire).

Activities and Achievements in 2024 Both regular users and casual bookings showed an increase over 2023, with hire revenue up by £5.1k. Expenses rose by £3.5k, mainly electricity, repairs & maintenance and a new web site. On a cash basis, excluding depreciation and grants, there was a surplus of £7.7k, compared to £4.6k in 2021.

Accounts The Accounts for the year to December 2024 are attached.

Declaration The Trustees have approved the Trustees' Report above.

Signature Robin Danielli

Position Treasurer & Trustee

Date May 21, 2025

The Witcombe and Bentham Village Hall

Registered Charity No.1154722

Financial Statements

For the Year Ended 31 December 2024

Witcombe and Bentham Village Hall

Statement of Financial Activities

Year ended 31 December 2024

Unrestricted Funds	Note	2024	2023
		£	£
Incoming Resources			
Donations, including Gift Aid		0	44
Non-charitable trading – bar income	10	5252	4426
Hiring charges			
Regular Users		10180	6765
- Casual Users		10553	8876
Damage deposits withheld		170	130
Deposit Interest		933	0
		-----	-----
Total Incoming Resources		27088	20241
		=====	=====
Expenditure			
Bar consumption		1729	1452
Bar wages		1088	599
Credit Card Commission		50	39
Water		400	204
Electricity		4026	3080
Phone		150	140
Repairs & maintenance		2588	2043
Servicing Fees		377	618
Cleaning		1960	1096
Purchase of minor equipment		91	1139
Licensing fees		532	354
Insurance		1476	1382
Custodian's fee		2400	2400
Hall Booking Service		253	227
Sundry expenses		736	433
Broadband		349	338
Mowing		262	52
Damage repairs		0	20
Website		833	0
Shortfall on 2023 Debtors		30	0
Depreciation	7	2223	2470
		-----	-----
Total Expenditure		21553	18086
		=====	=====
Net Income/(Outgoing) Resources		5535	-2225
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets		0	0
		-----	-----
Net movement in funds		5535	2155
Fund balances brought forward		353977	351822
Fund balances carried forward		359513	353977

Witcombe and Bentham Village Hall

Balance Sheet at 31 December 2024

Unrestricted Funds	Note	2024 £	2023 £
Fixed Assets			
Intangible assets		0	0
Tangible assets	7	299030	301253
Investments		0	0
		-----	-----
Total fixed assets		299030	301253
Current assets			
Stocks and work in progress	1	605	780
Debtors	8	728	1455
Prepayments	8	100	0
Short term investments and deposits		0	0
Cash at bank and in hand		61750	53550
		-----	-----
Total Current assets		63183	55785
Short term creditors	9	2700	3061
		-----	-----
Net current assets/(liabilities)		60483	52724
		-----	-----
Total assets less current liabilities		359513	353977
		=====	=====
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
Net assets		359513	353977
		=====	=====
Funds brought forward		353977	351822
Net movement in funds in year		5535	2155
		-----	-----
Total funds		35951	353977
		=====	=====
Signed by: ...Robin Danielli.....			

On behalf of all the Trustees

Dated:

Notes to the Accounts at 31 December 2024

1) Accounting policies and financial year end

Basis of accounting: These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

2) Trustees

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

3) Independent examiner's remuneration

	2024	2023
	£	£
Examination fee paid	0	0

4) Endowment or other restricted funds

The charity has no endowment or other restricted funds.

5) Investment assets

The charity has no investment assets.

6) Paid employees

	2024	20223
	£	£
Total emoluments of employees	2400	2400
Average number of employees	1	1

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2024

7) Tangible Fixed Assets

	F'hold Land & Buildings £	Property Improv'ts £	Furniture & Equip £	Playground Equip £	Total £
Asset Cost b/f	26561	390267	73713	28022	51856
Additions	0	0	0	0	3
As at December 31 2024	26561	390267	73713	28022	51856
Accumulated Depreciation b/f	0	137808	66802	127	21731
Charge for the Year	0	0	691	1532	0
As at December 31 2024	0	137808	67493	14232	2223
Depreciation Rate	0% Str Line	0% Str Line	10% Red Bal	10% Red Bal	21953
Net Book Value at December 31 2024	26561	252459	6220	13790	3
					29903
					0

Depreciation Charge 2024

The Property Improvements section of this Note refers entirely to Village Hall building. Since the building is in a good structural state, and is insured for £1030000, the Trustees have decided that further depreciation is not required after 2022.

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2024

8) Debtors and prepayments

	2024	2023
	£	£
Amounts falling due within one year:	728	1455
Other debtors	0	0
Prepayments	100	0
	828	1455

9) Creditors and accruals

	2024	2023
	£	£
Amounts falling due within one year:	2700	3061
Other creditors	0	0
	2700	3061

10) Additional matters

Non-charitable trading – Bar account

	2024	2023
	£	£
Turnover	5252	4426
Opening stock / Stock transferred in	780	539
Add purchases	<u>1554</u>	1693
	2334	2232
Less stock carried forward	605	780
Consumption	<u>1729</u>	<u>1452</u>
Gross profit (loss)	3523	2974
Overheads:		
Wages	1088	599
Other overheads – 30% of total	<u>6087</u>	4810
Net profit/(loss)	<u>(3652)</u>	<u>(2435)</u>

The above figures do not include any value for the notional cost of volunteers, who attend the hall during the evening. It is the opinion that if such time were valued at a reasonable hourly rate, then the bar would always incur a profit.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes in this case.

**Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2024
set out on pages 2 to 6**

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the matters specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, if any matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. My examination includes a review of the accounting records kept by the charity and a comparison of the results of those records. It also includes consideration of any unusual items or disclosures in the accounts, and you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting standardshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts.

Signed by:

The Witcombe and Bentham Village Hall

Registered Charity No.1154722

Financial Statements

For the Year Ended 31 December 2024

Witcombe and Bentham Village Hall

Statement of Financial Activities

Year ended 31 December 2024

Unrestricted Funds	Note	2024	2023
		£	£
Incoming Resources			
Donations, including Gift Aid		0	44
Non-charitable trading – bar income	10	5252	4426
Hiring charges			
Regular Users		10180	6765
- Casual Users		10553	8876
Damage deposits withheld		170	130
Deposit Interest		933	0
		-----	-----
Total Incoming Resources		27088	20241
		=====	=====
Expenditure			
Bar consumption		1729	1452
Bar wages		1088	599
Credit Card Commission		50	39
Water		400	204
Electricity		4026	3080
Phone		150	140
Repairs & maintenance		2588	2043
Servicing Fees		377	618
Cleaning		1960	1096
Purchase of minor equipment		91	1139
Licensing fees		532	354
Insurance		1476	1382
Custodian's fee		2400	2400
Hall Booking Service		253	227
Sundry expenses		736	433
Broadband		349	338
Mowing		262	52
Damage repairs		0	20
Website		833	0
Shortfall on 2023 Debtors		30	0
Depreciation	7	2223	2470
		-----	-----
Total Expenditure		21553	18086
		=====	=====
Net Income/(Outgoing) Resources		5535	-2225
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets		0	0
		-----	-----
Net movement in funds		5535	2155
Fund balances brought forward		353977	351822
Fund balances carried forward		359513	353977

Witcombe and Bentham Village Hall

Balance Sheet at 31 December 2024

Unrestricted Funds	Note	2024 £	2023 £
Fixed Assets			
Intangible assets		0	0
Tangible assets	7	299030	301253
Investments		0	0
		-----	-----
Total fixed assets		299030	301253
Current assets			
Stocks and work in progress	1	605	780
Debtors	8	728	1455
Prepayments	8	100	0
Short term investments and deposits		0	0
Cash at bank and in hand		61750	53550
		-----	-----
Total Current assets		63183	55785
Short term creditors	9	2700	3061
		-----	-----
Net current assets/(liabilities)		60483	52724
		-----	-----
Total assets less current liabilities		359513	353977
		=====	=====
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
Net assets		359513	353977
		=====	=====
Funds brought forward		353977	351822
Net movement in funds in year		5535	2155
		-----	-----
Total funds		35951	353977
		=====	=====
Signed by: ...Robin Danielli.....			

On behalf of all the Trustees

Dated:

Notes to the Accounts at 31 December 2024

1) Accounting policies and financial year end

Basis of accounting: These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

2) Trustees

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

3) Independent examiner's remuneration

	2024	2023
	£	£
Examination fee paid	0	0

4) Endowment or other restricted funds

The charity has no endowment or other restricted funds.

5) Investment assets

The charity has no investment assets.

6) Paid employees

	2024	2023
	£	£
Total emoluments of employees	2400	2400
Average number of employees	1	1

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2024

7) Tangible Fixed Assets

	F'hold Land & Buildings £	Property Improv'ts £	Furniture & Equip £	Playground Equip £	Total £
Asset Cost b/f	26561	390267	73713	28022	51856
Additions	0	0	0	0	3
As at December 31 2024	26561	390267	73713	28022	51856
Accumulated Depreciation b/f	0	137808	66802	127	21731
Charge for the Year	0	0	691	1532	0
As at December 31 2024	0	137808	67493	14232	2223
Depreciation Rate	0% Str Line	0% Str Line	10% Red Bal	10% Red Bal	21953
Net Book Value at December 31 2024	26561	252459	6220	13790	3
					29903
					0

Depreciation Charge 2024

The Property Improvements section of this Note refers entirely to Village Hall building. Since the building is in a good structural state, and is insured for £1030000, the Trustees have decided that further depreciation is not required after 2022.

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2024

8) Debtors and prepayments

	2024	2023
	£	£
Amounts falling due within one year:	728	1455
Other debtors	0	0
Prepayments	100	0
	828	1455

9) Creditors and accruals

	2024	2023
	£	£
Amounts falling due within one year:	2700	3061
Other creditors	0	0
	2700	3061

10) Additional matters

Non-charitable trading – Bar account

	2024	2023
	£	£
Turnover	5252	4426
Opening stock / Stock transferred in	780	539
Add purchases	<u>1554</u>	1693
	2334	2232
Less stock carried forward	605	780
Consumption	<u>1729</u>	<u>1452</u>
Gross profit (loss)	3523	2974
Overheads:		
Wages	1088	599
Other overheads – 30% of total	<u>6087</u>	4810
Net profit/(loss)	<u>(3652)</u>	<u>(2435)</u>

The above figures do not include any value for the notional cost of volunteers, who attend the hall during the evening. It is the opinion that if such time were valued at a reasonable hourly rate, then the bar would always incur a profit.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes in this case.

**Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2024
set out on pages 2 to 6**

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the matters specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, if any matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. My examination includes a review of the accounting records kept by the charity and a comparison of the results of those records. It also includes consideration of any unusual items or disclosures in the accounts, and you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting standardshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts

Signed by:

THE WITCOMBE AND BENTHAM VILLAGE HALL

England & Wales - Charity number 1154722

Accounts

THE WITCOMBE AND BENTHAM VILLAGE HALL TRUSTEES' ANNUAL REPORT

Charity Name The Witcombe & Bentham
Village Hall
Registered Number 1154722
Financial year commencing on 1st January 2023
Financial year ending on 31st December 2023
Charities principal address The Witcombe & Bentham Village Hall
Pillcroft Road
Witcombe
Gloucester
GL3 4TB

Names of the Trustees

Name	Position	Dates acted if not whole year	Who can appoint Trustee
Jane Wintle	Chairman		Trustees
Steven Hawkins	Vice-Chairman		Trustees
Robin Danielli	Treasurer		Trustees
Caroline Hope	Secretary		Trustees
David Hitchcock	Trustee		Trustees

Constitution The Witcombe and Bentham Village Hall was incorporated as a Charitable Incorporated Organisation (CIO) on September 24, 2013.

Objects A Village Hall for the use of the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants (the beneficial area mainly comprises the villages of Little Witcombe, Great Witcombe and Bentham, all in the County of Gloucestershire).

Activities and Achievements in 2022 Both regular users and casual bookings showed an increase over 2022, with hire revenue up by £3.5k. Expenses rose by £2.0k, mainly electricity and purchase of minor equipment. On a cash basis, excluding depreciation and grants,, there was a surplus of £4.7k, compared to £2.7k in 2021.

Accounts The Accounts for the year to December 2023 are attached.

Declaration The Trustees have approved the Trustees' Report above.

Signature Robin Danielli

Position Treasurer & Trustee

Date May 7, 2024

The Witcombe and Bentham Village Hall

Registered Charity No.1154722

Financial Statements

For the Year Ended 31 December 2023

Witcombe and Bentham Village Hall

Statement of Financial Activities

Year ended 31 December 2023

Unrestricted Funds	Note	2023	2022
		£	£
Incoming Resources			
Donations, including Gift Aid		0	0
Fundraising activities		0	0
Non-charitable trading – bar income	10	4426	3831
Hiring charges			
- Regular Users		6765	5620
- Casual Users		8876	6900
Covid Grants		0	3971
Damage deposits withheld		130	110
Sundry Income		44	0
		-----	-----
Total Incoming Resources		20241	20432
		=====	=====
Expenditure			
Bar consumption		1452	1352
Bar wages		599	630
Credit Card Commission		39	42
Water		204	1508
Electricity		3080	1936
Phone		140	114
Repairs & maintenance		2043	2094
Servicing Fees		618	382
Cleaning		1096	812
Purchase of minor equipment		1139	65
Licensing fees		354	338
Insurance		1382	1322
Custodian's fee		2400	2400
Hall Booking Service		227	227
Sundry expenses		433	191
Broadband		338	349
Mowing		52	73
Damage repairs		20	0
Depreciation	7	2470	8922
		-----	-----
Total Expenditure		18086	22657
		=====	=====
Net Income/(Outgoing) Resources		2155	-2225
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets		0	0
		-----	-----
Net movement in funds		2155	-2225
Fund balances brought forward		351822	354047
Fund balances carried forward		353977	351822

Witcombe and Bentham Village Hall

Balance Sheet at 31 December 2023

Unrestricted Funds	Note	2023 £	2022 £
Fixed Assets			
Intangible assets		0	0
Tangible assets	7	301253	303723
Investments		0	0
		-----	-----
Total fixed assets		301253	303723
Current assets			
Stocks and work in progress	1	780	539
Debtors	8	1455	690
Short term investments and deposits		0	0
Cash at bank and in hand		53550	49030
		-----	-----
Total Current assets		55785	50259
Short term creditors	9	3061	2160
		-----	-----
Net current assets/(liabilities)		52724	48099
		-----	-----
Total assets less current liabilities		353977	351822
		=====	=====
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
Net assets		353977	351822
		=====	=====
Funds brought forward		351822	354047
Net movement in funds in year		2155	-2225
		-----	-----
Total funds		353977	351822
		=====	=====

Signed by:

.....

On behalf of all the Trustees

Dated:

Notes to the Accounts at 31 December 2023

1) Accounting policies and financial year end

Basis of accounting: These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

2) Trustees

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

3) Independent examiner's remuneration

	2023	2022
	£	£
Examination fee paid	0	0

4) Endowment or other restricted funds

The charity has no endowment or other restricted funds.

5) Investment assets

The charity has no investment assets.

6) Paid employees

	2023	2022
	£	£
Total emoluments of employees	2400	2400
Average number of employees	1	1

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2023

7) Tangible Fixed Assets

	F'hold Land & Buildings £	Property Improv'ts £	Furnitur e & Equip £	Playgroun d Equip £	Total £
Asset Cost b/f	26561	390267	73713	28022	518563
Additions	0	0		0	0
As at December 31 2023	26561	390267	73713	28022	518563
Accumulated Depreciation b/f	0	137808	66034	10998	214840
Charge for the Year	0	0	768	1702	2470
As at December 31 2023	0	137808	66802	12700	217310
Depreciation Rate	0% Str Line	0% Str Line	10% Red Bal	10% Red Bal	
Net Book Value at December 31 2023	26561	252459	6911	15322	301253

Depreciation Charge 2023

The Property Improvements section of this Note refers entirely to Village Hall building. Since the building is in a good structural state, and is insured for £1030000, the Trustees have decided that further depreciation is not required.

8) Debtors and prepayments

	2023 £	2022 £
Amounts falling due within one year:	1455	690
Other debtors	0	0
Prepayments	0	0
	1455	690

9) Creditors and accruals

	2023 £	2022 £
Amounts falling due within one year:	3061	2160
Other creditors	0	0
	3061	2160

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2023

10) Additional matters

Non-charitable trading – Bar account

	2023 £	2022 £
Turnover	4426	3831
Opening stock / Stock transferred in	539	519
Add purchases	<u>1693</u>	<u>1372</u>
	2232	1891
Less stock carried forward	<u>780</u>	<u>539</u>
Consumption	<u>1452</u>	<u>1352</u>
Gross profit (loss)	2974	2479
Overheads:		
Wages	599	530
Other overheads – 30% of total	<u>4810</u>	6638
Net profit/(loss)	<u>(2435)</u>	<u>(6554)</u>

The above figures do not include any value for the notional cost of volunteers, who attend the hall in their own time. It is the opinion that if such time were valued at a reasonable hourly rate, then the bar would always be profitable.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes and therefore will not be audited in this case.

**Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2023
set out on pages 2 to 6**

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the matters specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, if any matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. My examination includes a review of the accounting records kept by the charity and a comparison of the results of those records. It also includes consideration of any unusual items or disclosures in the accounts, and you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting standards;

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts.

Signed by:

THE WITCOMBE AND BENTHAM VILLAGE HALL

England & Wales - Charity number 1154722

Accounts



Trustees' Annual Report for the period

From 30 November 2021

Period start date

To 30 November 2022

Period end date

Charity name: Charles Ronayne Foundation

Charity registration number: **1181446**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	TO RELIEVE THE NEEDS OF YOUNG PEOPLE WITH SPECIAL NEEDS BY GRANTS AND OTHER FORMS OF SUPPORT INCLUDING BUT NOT LIMITED TO ADVICE AND ADVOCACY DIRECTLY TO THE BENEFICIARIES, THEIR FAMILIES OR ORGANISATIONS WORKING WITH THEM WITH PREFERENCE GIVEN TO THOSE WHO ARE RESIDENT AND / OR STUDYING IN THE LONDON BOROUGH OF BARKING AND DAGENHAM, ESSEX AND WHOSE SPECIAL NEED EITHER IS AND / OR INCLUDES A VISUAL IMPAIRMENT.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Providing grants to schools in Barking and Dagenham, which are used by the schools to provide financial awards to children and young people with special needs. Assessment of need is undertaken directly by schools.</p> <p>Providing grants to address needs of young people with special needs who have applied to the Foundation for an award. Assessment of need is undertaken by the Foundation.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	Trustees have read the Charity Commission's guidance on public benefit

Commission on public benefit		
------------------------------	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Have set up an arrangement with several schools in Barking and Dagenham, whereby the Foundation provides funds which are used by the schools to provide an financial award and certificate to a young person with special needs who is deserving of recognition. Awards are made on an annual basis.</p> <p>The Foundation has provided grants to address needs of young people with special needs who have applied to the Foundation for an award. This has included provision of educational materials and activities.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>We have continued now established award arrangements with schools in Barking and Dagenham (including Charles' old primary and secondary school).</p> <p>The success of these is being monitored with a view to setting up arrangements with additional schools in the future.</p>
Performance of fundraising activities against objectives set	Para 1.41	<p>No specific fundraising objectives.</p> <p>Initial funds largely provided by Charles family and friends.</p>

		Fundraising efforts were limited during COVID times, but Charity will continue to seek additional fundraising where possible going forwards.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Charity funds at the end of the year are in excess of £10,000</p> <p>Charity income and expenditure over the year was relatively low (around £500). See accounts for further details</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	n/a
Amount of reserves held	Para 1.22	£0
Reasons for holding zero reserves	Para 1.22	At present charity expenditure is relatively low and expected to be broadly consistent year to year due to arrangements agreed with local schools. Whilst no reserves are explicitly held, in practice the charity funds are sufficient to cover several years of expected expenditure. Position regarding reserves will be reconsidered at a later date if this is no longer the case.
Details of fund materially in deficit	Para 1.24	n/a
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	n/a

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charity Incorporated Organisation (Foundation Structure)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	New trustees may be selected from time to time by the existing trustees in accordance with the Trust rules.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	

Other		

Reference and Administrative details

Charity name	Charles Ronayne Foundation
Other name the charity uses	n/a
Registered charity number	1181446
Charity's principal address	n/a

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sally Ronayne	n/a		
2	Sara Joslin	n/a		
17				
18				
19				
20				

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

	Type of adviser	Name	Address
	Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

The Witcombe and Bentham Village Hall

Registered Charity No.1154722

Financial Statements

For the Year Ended 31 December 2022

Witcombe and Bentham Village Hall

Statement of Financial Activities

Year ended 31 December 2022

Unrestricted Funds	Note	2022	2021
		£	£
Incoming Resources			
Donations, including Gift Aid		0	0
Fundraising activities		0	0
Non-charitable trading – bar income	10	3831	2721
Hiring charges			
- Regular Users		5620	1250
- Casual Users		6900	4730
Covid Grants		3971	21035
Damage deposits withheld		110	40
		-----	-----
Total Incoming Resources		20432	29776
		=====	=====
Expenditure			
Bar consumption		1352	783
Bar wages		630	410
Credit Card Commission		42	15
Water		1508	-598
Electricity		1936	547
Phone		114	119
Repairs & maintenance		2094	15
Servicing Fees		382	402
Cleaning		812	804
Purchase of minor equipment		65	498
Licensing fees		338	337
Insurance		1322	1310
Custodian's fee		2400	2400
Sundry expenses		191	125
Broadband		349	355
Mowing		73	66
Damage repairs		0	100
Depreciation	7	8922	19663
		-----	-----
Total Expenditure		22657	27351
		=====	=====
Net Income/(Outgoing) Resources		-2225	2425
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets		0	0
		-----	-----
Net movement in funds		-	2425
Fund balances brought forward		354047	351622
Fund balances carried forward		351822	354047

Balance Sheet at 31 December 2022

Unrestricted Funds	Note	2022 £	2021 £
Fixed Assets			
Intangible assets		0	0
Tangible assets	7	303723	309978
Investments		0	0
		-----	-----
Total fixed assets		303723	309978
Current assets			
Stocks and work in progress	1	539	519
Debtors	8	690	140
Short term investments and deposits		0	0
Cash at bank and in hand		49030	45370
		-----	-----
Total Current assets		50259	46029
Short term creditors	9	2160	1960
		-----	-----
Net current assets/(liabilities)		48099	44069
		-----	-----
Total assets less current liabilities		351822	354047
		=====	=====
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
Net assets		351822	354047
		=====	=====
Funds brought forward		354047	351622
Net movement in funds in year		-2225	2425
		-----	-----
Total funds		351822	354047
		=====	=====

Signed by:

.....

On behalf of all the Trustees

Dated:

1) Accounting policies and financial year end

Basis of accounting: These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

2) Trustees

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

3) Independent examiner's remuneration

	2022	2021
	£	£
Examination fee paid	0	0

4) Endowment or other restricted funds

The charity has no endowment or other restricted funds.

5) Investment assets

The charity has no investment assets.

6) Paid employees

	2022	2021
	£	£
Total emoluments of employees	2400	2400
Average number of employees	1	1

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2022

7) Tangible Fixed Assets

	F'hold Land & Buildings £	Property Improv'ts £	Furnitur e & Equip £	Playgroun d Equip £	Total £
Asset Cost b/f	26561	390267	71046	28022	51307
Additions	0	0	2667	0	2667
As at December 31 2022	26561	390267	73713	28022	51574
Accumulated Depreciation b/f	0	131335	65477	9106	20591
Charge for the Year	0	6473	557	1892	8922
As at December 31 2022	0	137808	66034	10998	21484
Depreciation Rate	0% Str Line	2.5% Red Bal	10% Red Bal	10% Red Bal	
Net Book Value at December 31 2022	26561	252459	7679	17024	30372

Depreciation Charge 2022

A full year's depreciation has been charged, except on additions made during 2022.

The Trustees changed the depreciation rate on Furniture & Equipment and Playground Equipment from 10%pa Straight Line to 10%pa Reducing Balance in 2022

F'hold
Land

8) Debtors and prepayments

	2022 £	2021 £
Amounts falling due within one year:	690	140
Other debtors	0	0
Prepayments	0	0
	690	140

9) Creditors and accruals

	2022 £	2021 £
Amounts falling due within one year:	2160	1960
Other creditors	0	0
	2160	1960

&
Buildings
£

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2022

10) Additional matters

Non-charitable trading – Bar account

	2022	2021
	£	£
Turnover	3831	2721
Opening stock / Stock transferred in	519	401
Add purchases	<u>1372</u>	<u>901</u>
	1891	1302
Less stock carried forward	<u>539</u>	519
Consumption	<u>1352</u>	<u>783</u>
Gross profit (loss)	2479	1938
Overheads:		
Wages	530	410
Other overheads – 30% of total	<u>6638</u>	<u>8082</u>
Net profit/(loss)	(4687)	(6554)

The above figures do not include any value for the notional cost of volunteers, who attend the hall during deliveries and who deal with ordering, stocktaking, bookkeeping and banking. The trustees are of the opinion that if such time were valued at a reasonable hourly rate, then the bar would always incur losses.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes for the current or previous accounting periods and that no definitive written dispensation is necessary in this case.

**Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2022
set out on pages 2 to 6**

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

THE WITCOMBE AND BENTHAM VILLAGE HALL

England & Wales - Charity number 1154722

Accounts

THE WITCOMBE AND BENTHAM VILLAGE HALL TRUSTEES' ANNUAL REPORT

Charity Name	The Witcombe & Bentham Village Hall
Registered Number	1154722
Financial year commencing on	1st January 2021
Financial year ending on	31st December 2021
Charities principal address	The Witcombe & Bentham Village Hall Pillcroft Road Witcombe Gloucester GL3 4TB

Names of the Trustees

Name	Position	Dates acted if not whole year	Who can appoint Trustee
Jane Wintle	Chairman		Trustees
Steven Hawkins	Vice-Chairman		Trustees
Robin Danielli	Treasurer		Trustees
Caroline Hope	Secretary		Trustees
David Hitchcock	Trustee		Trustees

Constitution The Witcombe and Bentham Village Hall was incorporated as a Charitable Incorporated Organisation (CIO) on September 24, 2013.

Objects A Village Hall for the use of the inhabitants of the area of benefit without distinction of political, religious or other opinions, including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants (the beneficial area mainly comprises the villages of Little Witcombe, Great Witcombe and Bentham, all in the County of Gloucestershire).

Activities and Achievements in 2021 The Hall was again badly affected by Covid in 2021, It had to close for most of the first half of the year. Casual bookings recovered well when the Hall re-opened. On a cash basis, excluding depreciation, there was a surplus of £22.1k, but this was mainly the result of Government Covid grants of £21.0k.

Accounts The Accounts for the year to December 2021 are attached.

Declaration The Trustees have approved the Trustees' Report above.

Signature

Robin Danielli

Position

Treasurer & Trustee

Date

The Witcombe and Bentham Village Hall

Registered Charity No.1154722

Financial Statements

For the Year Ended 31 December 2021

Witcombe and Bentham Village Hall

Statement of Financial Activities

Year ended 31 December 2021

Unrestricted Funds	Note	2021 £	2020 £
Incoming Resources			
Donations, including Gift Aid 0			0
Fundraising activities S106 grants 1227		0	0
Non-charitable trading - bar income Hiring charges	10	2721	615
- Regular Users 1600			1250
- Casual Users 1490			4730
Covid Grants 11334			21035
Damage deposits withheld 30			40
		-----	-----
Total Incoming Resources 16296			29776
		=====	=====
Expenditure			
Bar consumption		783	397
Bar wages		410	175
Credit Card Commission 0			15
Water		-598	1434
Electricity 694			547
Phone		119	117
Repairs, maintenance, service fees		417	659
Cleaning		804	778
Purchase of minor equipment 17			498
Licensing fees		337	527
Insurance	1310		1314
Custodian's fee		2400	2400
Sundry expenses		125	618
Advertising 0			0
Broadband 360			355
Mowing 37			66
Damage repairs 0			100

Depreciation	7	19663	29137
		-----	-----
Total Expenditure			27351
38664			
		=====	=====
Net Income/(Outgoing) Resources		2425	
(22368)			
Realised/unrealised gains/(losses) on investment assets		0	0
Unrealised gains/(losses) on tangible fixed assets			0 0
		-----	-----
Net movement in funds		2425	
(22368)			
Fund balances brought forward		351622	
373990			
Fund balances carried forward		354047	
351622			

Page 2

Witcombe and Bentham Village Hall

Balance Sheet at 31 December 2021

		2021	2020
Unrestricted Funds	Note	£	
£			
Fixed Assets			
Intangible assets		0	0
Tangible assets	7	309978	326819
Investments		0	0
		-----	-----
Total fixed assets		309978	
326819			
Current assets			
Stocks and work in progress	1	519	401
Debtors	8	140	0
Short term investments and deposits		0	0
Cash at bank and in hand		45370	26692
		-----	-----
Total Current assets		46029	
27093			
Short term creditors	9	1960	2290
		-----	-----
Net current assets/(liabilities)		44069	
24803			
		-----	-----

	Total assets less current liabilities	354047	
351622		=====	
=====			
Long term creditors		0	0
Provisions for liabilities		0	0
		-----	-----
	Net assets	354047	
351622		=====	=====
Funds brought forward		351622	
373990			
Net movement in funds in year		2425	
22368)			
	Total funds	354047	
351622		=====	=====
=====			
Signed by:			

.....

On behalf of all the Trustees Dated:

Page 3

Notes to the Accounts at 31 December 2021

1) Accounting policies and financial year end

Basis of accounting: These accounts have been prepared in accordance with Financial Reporting Standards for Smaller Entities (FRSSE) and the Charities SORP 2005. The financial year end is December 31.

2) Trustees

No trustee has received any remuneration during the financial year. There were no transactions undertaken by the charity in which a trustee has a material interest.

3) Independent examiner's remuneration

	2021	2020
	£	£
Examination fee paid	0	0

4) Endowment or other restricted funds

The charity has no endowment or other restricted funds.

5) Investment assets

The charity has no investment assets.

6) Paid employees

	2021	2020
	£	£
Total emoluments of employees 2400		2400
Average number of employees	1	1

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2021

7) Tangible Fixed Assets

	F'hold Land & Buildings £	Property Improvements £	Furniture & Equipment £	Playground Equipment £	Total £
Asset Cost b/	26561	390267	68224	28022	513074
Additions	0	0	2822	0	2822
As at December 31 2021	26561	390267	71046	28022	515896
Accumulated Depreciation b/f	0	121578	58373	6304	186255
Charge for the Year	0	9757	7104	2802	19663
As at December 31 2021	0	131335	65477	9106	205918
Depreciation Rate	0% Str Line	2.5% Red Bal	10% Str Line	10% Str Line	
Net Book Value b/f	26561	268689	9851	21718	326819
Net Book Value at December 31 2021	26561	258932	0	18916	309978
Depreciation Charge 2020					

A full year's depreciation has been charged, including on additions made during 2020.

The Trustees have changed the depreciation rate on Property Improvements from 5%pa Straight Line to 2.5%pa Straight Line Balance

8) Debtors and prepayments

	2021 £	2020
£		
Amounts falling due within one year:		140
0		
Other debtors	0	
Prepayments	0	
	140	0

9) Creditors and accruals

	2021 £	2020 £
Amounts falling due within one year:		1960
2290		
Other creditors	0	0

Witcombe and Bentham Village Hall

Notes to the Accounts at 31 December 2021

10) Additional matters

Non-charitable trading - Bar account

	2021 £	2020 £
Turnover	<u>2721</u>	<u>615</u>
Opening stock / Stock transferred in	401	579
Add purchases	<u>901</u>	<u>219</u>
	1302	798
Less stock carried forward		<u>519</u>
<u>401</u>		
Consumption	<u>783</u>	<u>397</u>
Gross profit (loss)		1938
218		
Overheads:		
Wages	410	175
Other overheads - 30% of total	<u>8082</u>	<u>11568</u>
Net profit/(loss)		(6554)
<u>(11611)</u>		

The above figures do not include any value for the notional cost of volunteers, who attend the hall during deliveries and who deal with ordering, stocktaking, bookkeeping and banking. The trustees are of the opinion that if such time were valued at a reasonable hourly rate, then the bar would always incur losses.

The Inland Revenue (FICO) has stated that the bar account results are not material for their purposes for the current or previous accounting periods and that no definitive written dispensation is necessary in this case.

**Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2021
set out on pages 2 to 6**

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

**Report to the trustees/members of
Witcombe and Bentham Village Hall
on accounts for the year ended December 31, 2021
set out on pages 2 to 6**

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the Accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:



Jon Frewin ACMA, Court Cottage, Little Witcombe
Gloucester GL3 4UA