

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

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			

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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:			

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On behalf of all the Trustees Dated:
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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 & Building s £	Propert y Improv' ts £	Furnitu re & Equip £	Playgrou nd Equip £	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.

8) Debtors and prepayments

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

9) Creditors and accruals

	2021 £	2020 £
Amounts falling due within one year:		
2290		1960
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)	<u>(6554)</u>	
<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:

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Signed by:



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