

Charity registration number 1155267 (England and Wales)

**CLAVERHAM VILLAGE HALL CIO**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CLAVERHAM VILLAGE HALL CIO

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

John Williams  
Elizabeth Hancock  
Debbie Pope  
Andrew Pope  
Marcus Ridge  
John Dare  
Steve Gibert  
Jenny Trapnell

**Charity number (England and Wales)**

1155267

**Principal address**

Alberta  
Bishops Road  
Claverham  
Bristol  
England  
BS49 4NF

**Independent examiner**

Xeinadin South Wales & West Limited  
Edinburgh House  
1-5 Bellevue Road  
Clevedon  
North Somerset  
England  
BS21 7NP

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# CLAVERHAM VILLAGE HALL CIO

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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# CLAVERHAM VILLAGE HALL CIO

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

#### **Objectives and activities**

##### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **a. Policies and objectives**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The main objective of the charity is to continue to provide and maintain the Village Hall for the use of the inhabitants of Claverham and the surrounding area.

#### **b. Activities undertaken to achieve objectives**

The charity provides several different areas that anyone can hire for classes, meetings or other functions. In addition we organise several events every year that are open to the community to attend.

#### **c. Main activities undertaken to further the charity's purposes for the public benefit**

Claverham Village Hall is a community hall situated on the outskirts of Claverham. The purpose of the Hall is the advancement of community spirit primarily but not exclusively to residents of Claverham and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the managing trustees further the function of the Hall.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

#### **a. Main achievements of the charity**

The Village Hall continued to be available for use for permissible activities during the year.

#### **b. Investment policy and performance**

The charity has a low risk investment policy and as such any surplus funds are invested in cash or low risk investments. During the year, £5,041 (2024: £3,539) has been generated from cash investments and £2,366 (2024: £4,553) has been generated from unit trusts and OIECS. During the year, the market value of investments decreased by 0.001% (2024: (1.8%)).

#### **Financial review**

##### *Reserves policy*

The trustees are in the process of considering an offer from Newsom Homes of a "gift" of land to Claverham Village Hall to hold in trust for the village in perpetuity. This would include the footprint of the building together with the car park and surrounding boundary and the field adjacent to the hall (the "May Day field"). This gift would mean that responsibility and all liabilities would transfer to the Trustees of Claverham Village Hall together with additional costs for maintenance, insurance, etc. The Trustees are in the process of requesting further information and other negotiations in order to facilitate an informed decision of whether to accept this gift and proceed with the legal actions required to complete this "transaction". At this time it is not known the value of the land surrounding the Village Hall so no specific amount can be disclosed for that.

# CLAVERHAM VILLAGE HALL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Structure, governance and management**

#### **a. Constitution**

Claverham Village Hall is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO). The principal object of the charity is to provide and maintain a village hall for the use of the inhabitants of the village of Claverham in the Unitary Authority of North Somerset and surrounding area without distinction or political, religious or other opinions, including use for meetings, lectures and classes, and other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants. There have been no changes in the objectives since the last annual report.

#### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed. The charity maintains a voting register and it is those who have registered to vote who elect the Trustees.

#### **c. Organisational structure and decision-making policies**

The hall is run by the committee of elected Trustees who meet a minimum 4 times a year to make decisions. Decisions are made by way of a vote of the trustees in attendance at meetings with the majority rule. If deemed necessary major decisions would be taken to a Special General Meeting of those registered to vote.

#### **d. Policies adopted for the induction and training of Trustees**

New Trustees are referred to the guidance provided by the Charity Commission.

#### **e. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. In particular, we have a health and safety policy in place to protect the users of the Village Hall and a Fire Safety policy with regular testing of the buildings systems.

The trustees who served during the year and up to the date of signature of the financial statements were:

John Williams  
Elizabeth Hancock  
Debbie Pope  
Andrew Pope  
Marcus Ridge  
John Dare  
Steve Gibert  
Jenny Trapnell

# CLAVERHAM VILLAGE HALL CIO

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Elizabeth Hancock

**Trustee**

27 January 2026

# **CLAVERHAM VILLAGE HALL CIO**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF CLAVERHAM VILLAGE HALL CIO**

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I report to the trustees on my examination of the financial statements of Claverham Village Hall Cio (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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.

#### **Xeinadin South Wales & West Limited**

Edinburgh House  
1-5 Bellevue Road  
Clevedon  
North Somerset  
BS21 7NP  
England  
27 January 2026

# CLAVERHAM VILLAGE HALL CIO

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	1,160	15,676
Charitable activities	4	69,571	46,481
Investments	5	5,041	3,539
<b>Total income</b>		<u>75,772</u>	<u>65,696</u>
<b>Expenditure on:</b>			
Charitable activities	6	<u>69,351</u>	<u>76,518</u>
<b>Total expenditure</b>		<u>69,351</u>	<u>76,518</u>
Net gains/(losses) on investments	9	<u>(85)</u>	<u>1,050</u>
<b>Net income/(expenditure) and movement in funds</b>		6,336	(9,772)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>660,671</u>	<u>670,443</u>
<b>Fund balances at 31 March 2025</b>		<u>667,007</u>	<u>660,671</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# CLAVERHAM VILLAGE HALL CIO

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		471,260		485,477
Investments	12		60,155		60,240
			<u>531,415</u>		<u>545,717</u>
<b>Current assets</b>					
Debtors	13	21,404		27,572	
Cash at bank and in hand		120,292		93,447	
		<u>141,696</u>		<u>121,019</u>	
<b>Creditors: amounts falling due within one year</b>	14	(6,104)		(6,065)	
<b>Net current assets</b>			<u>135,592</u>		<u>114,954</u>
<b>Total assets less current liabilities</b>			<u>667,007</u>		<u>660,671</u>
<b>The funds of the charity</b>					
Unrestricted funds	15		667,007		660,671
			<u>667,007</u>		<u>660,671</u>

The financial statements were approved by the trustees on 27 January 2026

Elizabeth Hancock  
Trustee

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Claverham Village Hall Cio is a INSERT CONSTITUTIONAL DETAIL.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line basis
Fixtures and fittings	15% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,160	15,676

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from charitable activities</b>		
Sale of goods	67,205	41,928
Other income	2,366	4,553
	<u>69,571</u>	<u>46,481</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,041	3,539

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	2025 £	2024 £
<b>Direct costs</b>		
Staff costs	26,814	21,769
Depreciation and impairment	14,217	14,190
Sundry	539	179
Rates	1,009	577
Light & heat	10,866	16,983
Cleaning	2,331	4,345
Waste	2,159	2,767
Repairs & mainenance	3,925	10,405
Printing, postage & stationery	291	265
Insurance	3,376	1,539
Telephone	1,427	782
Computer costs	695	699
Accountancy	-	43
Enter ac917 in database	1,642	1,880
Legal & professional fees	-	35
Bank charges	60	60
	<u>69,351</u>	<u>76,518</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>69,351</u>	<u>76,518</u>

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	<u>26,814</u>	<u>21,769</u>

There were no employees whose annual remuneration was more than £60,000.

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 9 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(85)	1,050

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	578,873	103,899	682,772
At 31 March 2025	578,873	103,899	682,772
<b>Depreciation and impairment</b>			
At 1 April 2024	102,107	95,843	197,950
Depreciation charged in the year	11,577	1,985	13,562
At 31 March 2025	113,684	97,828	211,512
<b>Carrying amount</b>			
At 31 March 2025	465,189	6,071	471,260
At 31 March 2024	476,766	8,711	485,477

# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Fixed asset investments

	Listed investments £	Other investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2024 & 31 March 2025	60,237	3	60,240
<b>Carrying amount</b>			
At 31 March 2025	60,237	3	60,240
At 31 March 2024	60,237	3	60,240

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	17	3	3

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	18,089	14,520
Prepayments and accrued income	2,151	1,888
	20,240	16,408
<b>Amounts falling due after more than one year:</b>		
Prepayments and accrued income	1,164	11,164
<b>Total debtors</b>	21,404	27,572

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	(590)	566
Trade creditors	4,450	3,577
Accruals and deferred income	2,244	1,922
	6,104	6,065



# CLAVERHAM VILLAGE HALL CIO

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	660,671	75,772	(69,351)	(85)	667,007
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	670,443	65,696	(76,518)	1,050	660,671

### 16 Related party transactions

#### Related party transactions

Claverham Village Enterprises Limited (CVE) is the subsidiary company of Claverham Village Hall (CVH). During the year, CVE donated £10,000 (2024: £15,000).

### 17 Subsidiaries

These financial statements are separate charity financial statements for 31/03/2025.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Claverham Village Enterprises Ltd	England and Wales	Village Hall Bar	Ordinary	100.00	