

# STOKE RIVERS VILLAGE HALL

England & Wales · Charity number 1155437

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2014-01-22

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

## Contact

---

**Address** Sunnyside  
Stoke Rivers  
Barnstaple  
EX32 7LD

**Phone** 01598710606

**Email** [clivelevi@btinternet.com](mailto:clivelevi@btinternet.com)

## Activities

---

**Objects:** THE OBJECTS OF THE CIO ARE TO ESTABLISH AND RUN A VILLAGE HALL AND TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF THE PARISH OF STOKE RIVERS (AREA OF BENEFIT) WITHOUT DISTINCTION OF SEX , SEXUAL ORIENTATION , AGE, DISABILITY , NATIONALITY , RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO NEED SUCH FACILITIES BY REASON OF YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

**Activities:** Establishing and running a village hall in the Parish of Stoke Rivers for the benefit of the inhabitants of Stoke Rivers with the object of improving their condition.

## Classification

---

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

## Geography

- **Area of benefit:** THE PARISH OF STOKE RIVERS
- Devon

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,754	£2,587	-	-
2024-12-31	£2,038	£12,674	-	-
2023-12-31	£733	£3,873	-	-
2022-12-31	£3,160	£1,815	-	-
2021-12-31	£9,672	£1,562	-	-

## Trustees

Name	Role	Appointed
Maureen Jane Ireland		2014-10-07
Nicolette Lucy Balkham		2015-07-07
Robert Mark Balkham		2016-05-10
David Michael Nott		2014-10-07
Jeanine Jovita Ash		2020-02-25

**STOKE RIVERS VILLAGE HALL**

England & Wales - Charity number 1155437

---

# Accounts

---

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT AND ACCOUNTS(UNAUDITED) FOR THE YEAR ENDED 31**

**DECEMBER 2025**

**LEGAL AND ADMINISTRATIVE DETAILS**

Trustees:

Mrs Nicolette Balkham  
Mr Robert Balkham  
Mrs Maureen Ireland  
Mr David Nott     Chairman  
Mrs Jeanine Ash

Registered office                     Stoke Rivers Village Hall,Stoke Rivers,Barnstaple,EX32 7LD

Administration office                Lower Davis Farm, Stoke Rivers ,Barnstaple,EX32 7LD

Charity Registration                 Charity Commission in England and Wales reg no. 1155437

Bankers                                 Barclays Bank

Independent Examiner                Alaster Stewart

## **STOKE RIVERS VILLAGE HALL CIO**

### **TRUSTEES' REPORT FOR THE PERIOD FOR THE YEAR TO 31 DECEMBER 2025**

The trustees present their report of the charity for the period 1 January 2025 to 31 December 2025.

#### **Trustees**

A list of trustees set out on page 1 served during the period 1 January 2025 to the date of this report.

#### **Structure, objectives and activities**

On 22 January 2014 the Stoke Rivers Village Hall CIO (hereafter CIO) was incorporated as a charitable incorporated organization regulated by the Charity Commission in England and Wales. It was incorporated to take over the activities and undertakings of two charities: the Tamlyn Rooms Stoke Rivers (TRSR) and the Tamlyn Education Foundation (TEF).

The TRSR up to 3 March 2015 ran the village hall in Stoke Rivers under a lease granted by the TEF. As the lease was coming to an end it was decided by the trustees of the TRSR and TEF to form a CIO to which the undertakings of the TRSR and the TEF would be transferred. This took place on 3 March 2015.

The object of the CIO is to establish and run a village hall in the Parish of Stoke Rivers for meetings, lectures, classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the inhabitants of the Parish of Stoke Rivers.

As a result of taking over the activities of the TEF the objects of this charity have been transferred to the CIO. The objects of the TEF are: to assist pupils to attend schools, institutions or classes for the purpose of education other than elementary by paying their fees, or travelling and other expenses, or by providing them with maintenance allowances; provided that the candidates for these benefits are residents of the Parish of Stoke Rivers who in the opinion of the trustees are in need of financial assistance.

The management of the CIO is entrusted to a board of trustees. The board trustees usually meet at least three times a year to discuss management of the organization.

The constitution of the CIO provides that the trustees are to be elected by the inhabitants of the Parish of Stoke Rivers at the Annual General Meeting of the Charity and to hold office until the next Annual General Meeting. The constitution also provides that organizations operating in The Parish can nominate trustees to the board of trustees if the organizations are approved by the board of trustees. At present there are no such appointees. The board of trustees have also power to co-opt new trustees. Potential new trustees are identified at Parish and other meetings and encouraged to join the board of trustees. Before doing so they are thoroughly briefed as to their future duties and responsibilities.

The policy of the Charity is to improve the conditions of life for all inhabitants of the Parish of Stoke Rivers and to keep the building and grounds of Stoke Rivers Village Hall in good condition. To this end the formation of physical and educational classes are encouraged as well as the organization of fund raising events where the inhabitants of the Parish can meet together.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Public benefit**

The trustees believe that they have fully met the Charity Commission's requirement to demonstrate benefit to the public by the use of the village hall during the year. The village hall has been used in 2025 for a number of fund raising and community events. These events reflect the fact that the village hall provides a main focus for the inhabitants of Stoke Rivers to meet socially, to make friends, to promote public spirit and accord, and generally to make better citizens of the inhabitants of the Parish. The village hall reduces isolation and loneliness which is often prevalent in rural areas. The hall is used for various parish meetings and fundraising events for the church as well as being generally available for education and community activities.

### **Achievements and Performance**

The Village Hall has continued to be well used in 2025 for Parish meetings , yoga and the book club. The Pop Up Pub has held several sessions during the year and have been well attended. We are pleased to say that Skittles continued during the autumn and winter. Fund raising included our usual plant sale in June. Hirings included a large wedding reception. In January 2026 our annual quiz was held which was well supported.

The trustees are supported in their work by a number of dedicated volunteers without whom it would be difficult to manage the village hall. The Trustees would like to thank them for their work which makes the village hall a vital part of village life.

### **Financial Review**

The incoming resources of the general fund for the year were £1,754(2024 £2,038 and the outgoing resources were £2,587 (2024 £12,674), leaving a deficit of £833 (2024£10,636) for the year.

### **Reserves**

The reserve policy of the village Hall is to maintain a level of free reserves that will enable it to ensure continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. At 31 December 2025 the unrestricted fund amounts to £12,555 which the trustees consider sufficient to cover the Village hall's reserve policy.

The trustees consider that there are and will be sufficient funds available to continue for the medium term.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Risk Management**

The Charity has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are:

- \*loss of income through error or fraud
- \*insufficient trustees for the Charity to continue
- \*insufficient volunteers for Fundraising activities
- \*insufficient Funds to maintain the village hall
- \* health & safety and child and vulnerable people's protection

It is the opinion of the Trustees that the Charity's policies and procedures and controls are adequate to mitigate these risks.

### **Trustees Responsibilities**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) prepare accounts which show a true and fair view;
- b) select suitable accounting policies and apply them consistently;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- f) prepare an assessment of risks and opportunities.

### **Approval**

This report was approved by the trustees on and signed on their behalf by David Nott on 23 March 2026

## **STOKE RIVERS VILLAGE HALL CIO**

### **Independent Examiner's Report to the trustees of the STOKE RIVERS VILLAGE HALL CIO**

I report to the trustees on my examination of the financial statements of Stoke Rivers Village Hall CIO (the charity) for the year ended 31<sup>st</sup> December 2025 which are set out on pages 6 to 10.

#### **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 (the 2011 Act).

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

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on and after 1 January 2015.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 as required by section 130 of the 2011 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of the 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 proper understanding of the financial statements to be reached.

**Alaster Stewart Independent Examiner 23 March 2026**

STOKE RIVERS VILLAGE HALL CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

INCOMING RESOURCES	2025	2024
	£	£
Voluntary income- Donations	25	1,013
Interest	70	0
fund raising	428	397
Income from charitable activities-Hirings	1,231	628
Total	<u>1,754</u>	<u>2,038</u>
RESOURCES EXPENDED		
Charitable expenditure		
Water	294	215
Insurance	573	559
Depreciation	430	430
Electricity	880	843
Repairs/maintenance	341	10,601
Miscellaneous	69	26
Total	<u>2,587</u>	<u>12,674</u>
Net resources expended	-833	-10,636
Balance at 1 January 2025	13,388	24,024
Balance at 31 December 2025	<u>12,555</u>	<u>13,388</u>

**STOKE RIVERS VILLAGE HALL CIO BALANCE SHEET AT 31 DECEMBER 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>		
Freehold property	100	100
Shed	5,165	5,595
<b>CURRENT ASSETS</b>		
Cash at bank	7,091	7,176
Debtors	591	1,461
	-----	-----
	7,682	8,637
<b>CURRENT LIABILITIES</b>		
Creditors falling due within one year	(392)	(944)
	-----	-----
<b>NET CURRENT ASSETS</b>	7290	7,693
	-----	-----
<b>TOTAL NET ASSETS</b>	12,555	13,388
	=====	=====
<b>FUNDS</b>	12,555	13,388
	=====	=====

Approved by the trustees  
and signed on their behalf by David Nott on 24 March  
2026

## STOKE RIVERS VILLAGE HALL CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 1 ACCOUNTING POLICIES

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with the Accounting and Reporting by Charities: a Statement of Recommended Practice (FRS102) issued in 2024, the Charities Act 2011 and applicable standards.

##### 1.2 The transfer of the assets and undertakings of the Tamlyn Education Foundation (TEF) and the Tamlyn Rooms Stoke Rivers (TRSR) on 3 March 2015 have been treated as a merger as required by FRS 102.

##### 1.3 Income

Incoming resources are included in the SAF when the charity is entitled to the income and can be quantified with reasonable accuracy and where there is a virtual certainty of receipt.

##### 1.4 Fund accounting

Restricted and unrestricted are separately disclosed

##### 1.5 Fixed assets

The shed situated in the grounds is stated at cost and is being depreciated over its expected life of 15 years.

#### 2 Freehold

The freehold of the Village Hall was transferred from the TEF on 3 March 2015 at its then carrying value of £100 which was the purchase price in 1936. The trustees have given consideration to revaluing the hall to market value. Given that it is unlikely the hall will ever be sold, the difficulty in establishing market value and the ongoing costs of revaluation, the Trustees do not consider it appropriate to do so.

STOKE RIVERS VILLAGE HALL CIO

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
<b>3 FIXED ASSETS</b>		
Shed cost	6,455	6,455
Depreciation	-1,290	-860
Net book value	<u>5,165</u>	<u>5,595</u>
<b>4 Sundry debtors</b>	0	902
Insurance prepayment	591	559
	<u>591</u>	<u>1,461</u>
<b>5 Creditors</b>		
sundry creditors	<u>392</u>	<u>944</u>
<b>6 FUND RAISING</b>		
Plant sale	362	312
Other	66	85
	<u>428</u>	<u>397</u>
<b>7 DONATIONS</b>		
North Devon Council	0	500
Book club and residents	25	513
	<u>25</u>	<u>1,013</u>
<b>8 INCOME FROM CHARITABLE ACTIVITIES</b>		
Hire of the village hall	<u>1,231</u>	<u>628</u>
<b>9 REPAIRS AND MAINTENANCE</b>		
Repainting and property repairs	0	8,707
General hall maintenance	341	672
Defibrillator and installation	0	963
Purchase of a fridge	0	259
	<u>341</u>	<u>10,601</u>

**STOKE RIVERS VILLAGE HALL CIO**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2025 cotinued**

**10 TRUSTEES REMUNERATION**

No trustee received any remuneration or expenses in 2025or 2024

**11 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.

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT AND ACCOUNTS (unaudited) FOR THE YEAR ENDED 31**

**DECEMBER 2025**



**STOKE RIVERS VILLAGE HALL**

England & Wales - Charity number 1155437

---

# Accounts

---

## **STOKE RIVERS VILLAGE HALL CIO**

### **TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **LEGAL AND ADMINISTRATIVE DETAILS**

Trustees:

Mrs Nicolette Balkham  
Mr Robert Balkham  
Mrs Maureen Ireland  
Mr David Nott     Chairman  
Mrs Jeanine Ash

Registered office                   Stoke Rivers Village Hall, Stoke Rivers, Barnstaple, EX32 7LD

Administration office            Lower Davis Farm, Stoke Rivers, Barnstaple, EX32 7LD

Charity Registration            Charity Commission in England and Wales reg no. 1155437

Bankers                             Barclays Bank

Independent Examiner         Alaster Stewart

## **STOKE RIVERS VILLAGE HALL CIO**

### **TRUSTEES' REPORT FOR THE PERIOD FOR THE YEAR TO 31 DECEMBER 2024**

The trustees present their report of the charity for the period 1 January 2024 to 31 December 2024.

#### **Trustees**

A list of trustees set out on page 1 served during the period 1 January 2024 to the date of this report.

#### **Structure, objectives and activities**

On 22 January 2014 the Stoke Rivers Village Hall CIO (hereafter CIO) was incorporated as a charitable incorporated organization regulated by the Charity Commission in England and Wales. It was incorporated to take over the activities and undertakings of two charities: the Tamlyn Rooms Stoke Rivers (TRSR) and the Tamlyn Education Foundation (TEF).

The TRSR up to 3 March 2015 ran the village hall in Stoke Rivers under a lease granted by the TEF. As the lease was coming to an end it was decided by the trustees of the TRSR and TEF to form a CIO to which the undertakings of the TRSR and the TEF would be transferred. This took place on 3 March 2015.

The object of the CIO is to establish and run a village hall in the Parish of Stoke Rivers for meetings, lectures, classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the inhabitants of the Parish of Stoke Rivers.

As a result of taking over the activities of the TEF the objects of this charity have been transferred to the CIO. The objects of the TEF are: to assist pupils to attend schools, institutions or classes for the purpose of education other than elementary by paying their fees, or travelling and other expenses, or by providing them with maintenance allowances; provided that the candidates for these benefits are residents of the Parish of Stoke Rivers who in the opinion of the trustees are in need of financial assistance.

The management of the CIO is entrusted to a board of trustees. The board trustees usually meet at least three times a year to discuss management of the organization.

The constitution of the CIO provides that the trustees are to be elected by the inhabitants of the Parish of Stoke Rivers at the Annual General Meeting of the Charity and to hold office until the next Annual General Meeting. The constitution also provides that organizations operating in The Parish can nominate trustees to the board of trustees if the organizations are approved by the board of trustees. At present there are no such appointees. The board of trustees have also power to co-opt new trustees. Potential new trustees are identified at Parish and other meetings and encouraged to join the board of trustees. Before doing so they are thoroughly briefed as to their future duties and responsibilities.

The policy of the Charity is to improve the conditions of life for all inhabitants of the Parish of Stoke Rivers and to keep the building and grounds of Stoke Rivers Village Hall in good condition. To this end the formation of physical and educational classes are encouraged as well as the organization of fund raising events where the inhabitants of the Parish can meet together.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Public benefit**

The trustees believe that they have fully met the Charity Commission's requirement to demonstrate benefit to the public by the use of the village hall during the year. The village hall has been used in 2024 for a number of fund raising and community events. These events reflect the fact that the village hall provides a main focus for the inhabitants of Stoke Rivers to meet socially, to make friends, to promote public spirit and accord, and generally to make better citizens of the inhabitants of the Parish. The village hall reduces isolation and loneliness which is often prevalent in rural areas. The hall is used for various parish meetings and fundraising events for the church as well as being generally available for education and community activities.

### **Achievements and Performance**

The village hall continued to recover from the aftermath of Covid and the associated lock downs. This enabled the village hall to be redecorated during the year and to do necessary repairs at a cost of £8,707. The village hall is now in good shape to carry on its activities and be more attractive as a venue for hire. The trustees are pleased that skittles has been now started again after being abeyance due to Covid.

In partnership with the Parish Meeting the village hall has acquired a defibrillator which is attached to an outside wall of the hall. This will be available for use by the inhabitants of the Parish and visitors in an emergency. As a result of generous donations from residents of the village and a grant from North Devon Council there was no cost to the village hall.

The trustees are supported in their work by a number of dedicated volunteers without whom it would be difficult to manage the village hall. The Trustees would like to thank them for their work which makes the village hall a vital part of village life.

### **Financial Review**

The incoming resources of the general fund for the year were £2,038(2023 £733) and the outgoing resources were £12,674 (2023 £3,873), leaving a deficit of £10,636(2023 £3,140) for the year.

### **Reserves**

The reserve policy of the village Hall is to maintain a level of free reserves that will enable it to ensure continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. At 31 December 2024 the unrestricted fund amounts to £13,388 which the trustees consider sufficient to cover the Village hall's reserve policy.

The trustees consider that there are and will be sufficient funds available to continue for the medium term.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Risk Management**

The Charity has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are:

- \*loss of income through error or fraud
- \*insufficient trustees for the Charity to continue
- \*insufficient volunteers for Fundraising activities
- \*insufficient Funds to maintain the village hall
- \* health & safety and child and vulnerable people's protection

It is the opinion of the Trustees that the Charity's policies and procedures and controls are adequate to mitigate these risks.

### **Trustees Responsibilities**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) prepare accounts which show a true and fair view;
- b) select suitable accounting policies and apply them consistently;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- f) prepare an assessment of risks and opportunities.

### **Approval**

This report was approved by the trustees on and signed on their behalf by David Nott  
on 28 May 2025

## **STOKE RIVERS VILLAGE HALL CIO**

### **Independent Examiner's Report to the trustees of the STOKE RIVERS VILLAGE HALL CIO**

I report to the trustees on my examination of the financial statements of Stoke Rivers Village Hall CIO (the charity) for the year ended 31<sup>st</sup> December 2024 which are set out on pages 6 to 11.

#### **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 (the 2011 Act).

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

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on and after 1 January 2015.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 as required by section 130 of the 2011 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of the 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 proper understanding of the financial statements to be reached.

**Alaster Stewart Independent Examiner 28 May 2025**

STOKE RIVERS VILLAGE HALL CIO

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
<b>INCOMING RESOURCES</b>		
Voluntary income	1013	50
fund raising	397	217
income from charitable activities	628	466
<b>TOTAL</b>	<u>2,038</u>	<u>733</u>
<b>RESOURCES EXPENDED</b>		
Charitable expenditure		
Water	215	162
Insurance	559	547
Depreciation	430	430
Electricity	843	388
Repairs/maintenance	10,601	2,300
Miscellaneous	26	46
<b>TOTAL</b>	<u>12,674</u>	<u>3,873</u>
Net resources expended	-10,636	-3,140
Balance at 1 January 2024	24,024	27,164
<b>Balance at 31 December 2024</b>	<u>13,388</u>	<u>24,024</u>

## STOKE RIVERS VILLAGE HALL CIO BALANCE SHEET AT 31 DECEMBER 2024

	2024	2023
	£	£
<b>FIXED ASSETS</b>		
Freehold property	100	100
shed	5,595	6,025
<b>CURRENT ASSETS</b>		
Cash at bank	7,176	16,982
Debtors	1,461	1,017
	<hr/>	<hr/>
	8637	17,999
<b>CURRENT LIABILITIES</b>		
Creditors calling due within one year	-944	-100
	<hr/>	<hr/>
	7.693	17,899
<b>TOTAL ASSETS</b>	<hr/>	<hr/>
	13,388	24024
<b>FUNDS</b>	<hr/>	<hr/>
	13,388	24,024

Approved by the trustees  
and signed on their behalf  
by David Nott 28May 2025

**STOKE RIVERS VILLAGE HALL CIO**

**CASH FLOW STATEMENT YEAR ENDED 31 DECEMBER 2024**

	<b>Total 2024</b>	<b>Total 2023</b>
Net inflow/(outflow) from operating activities	(9,806)	(3,085)
	-	-
	-----	-----
<b>Increase (Decrease) in cash in the reporting period</b>	<b>(9,806)</b>	<b>(3,085)</b>
<b>Cash at 1 January 2024</b>	<b>16,982</b>	<b>20,067</b>
	-----	-----
<b>Cash at 31 December 2024</b>	<b>7,176</b>	<b>16,982</b>
	=====	=====
<b>Reconciliation of net incoming (outgoing) resources to net cash inflow/(outflow) from operating activities</b>		
Net incoming resources before other		
Recognised gains and losses	(10,636)	(3,140)
Depreciation	430	430
Decrease/(increase) in debtors /creditors	400	(375)
	-----	-----
<b>Net cash inflow/(outflow) from Operating activities</b>	<b>(9,806)</b>	<b>(3,085)</b>
	=====	=====

# STOKE RIVERS VILLAGE HALL CIO

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2024

### 1 ACCOUNTING POLICIES

#### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with the Accounting and Reporting by Charities: a Statement of Recommended Practice (FRS102) issued in 2014, the Charities Act 2011 and applicable accounting standards.

- 1.2 The transfer of the assets and undertakings of the Tamlyn Education Foundation (TEF) and the Tamlyn Rooms Stoke Rivers (TRSR) on 3 March 2015 have been treated as a merger as required by FRS 102.

#### 1.3 Income

Incoming resources are included in the SAF when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and where there is a virtual certainty of receipt.

#### 1.4 Fund Accounting

Restricted and unrestricted funds are separately disclosed

#### 1.5 Fixed Assets

The cost of the new shed has been capitalised and is being depreciated over its expected useful life of 15 years.

- 2 The freehold of the Stoke Rivers village Hall was transferred from the TEF on 3 March 2015 at its then carrying value of £100 which was the purchase price in 1936. The trustees have given consideration to revaluing the hall to market value. Given that it is unlikely that the hall will ever be sold, the difficulty in establishing market value and the ongoing costs of revaluation, the Trustees do not consider it appropriate to do so.

#### Fixed assets

3

Shed	£
Cost	6,455
Depreciation	(860)
<b>Net value at 31<sup>st</sup> December 2024</b>	<b>5,595</b>
	=====
<b>Net Value at 31<sup>st</sup> December 2023</b>	<b>6,025</b>
	=====

STOKE RIVERS VILLAGE HALL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2024

	2024	2023
	£	£
4 DEBTORS		
Sundry debtors	902	469
Insurance prepayments	559	548
	<u>1,461</u>	<u>1,017</u>
5 CREDITORS		
Sundry creditors	<u>944</u>	100
6 FUND RAISING		
Plant sale	312	217
Christmas quiz	85	0
	<u>397</u>	<u>217</u>
7 DONATIONS AND GRANTS		
Defibrillator residents	463	0
Defibrillator North		
Devon Council	500	0
Book club	50	50
	<u>1,013</u>	<u>50</u>
8 INCOME FROM CHARITABLE ACTIVITIES		
Hire of the village hall	<u>628</u>	<u>466</u>
9 REPAIRS AND MAINTENANCE		
Repainting and property repairs	8,707	1,133
General hall maintenance	672	1,167
Defibrillator and installation	963	0
Fridge	259	0
	<u>10,601</u>	<u>2,300</u>

**STOKE RIVERS VILLAGE HALL CIO**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2024 cotinued**

**10 TRUSTEES REMUNERATION**

No trustee received any remuneration or expenses in 2024or 2023

**11 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.

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT AND ACCOUNTS (unaudited) FOR THE YEAR ENDED 31**

**DECEMBER 2024**



**STOKE RIVERS VILLAGE HALL**

England & Wales - Charity number 1155437

---

# Accounts

---

## **STOKE RIVERS VILLAGE HALL CIO**

### **TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **LEGAL AND ADMINISTRATIVE DETAILS**

Trustees:

Mrs Nicolette Balkham  
Mr Robert Balkham  
Mrs Maureen Ireland  
Mr David Nott     Chairman  
Mrs Jeanine Ash

Registered office                   Stoke Rivers Village Hall, Stoke Rivers, Barnstaple, EX32 7LD

Administration office            Lower Davis Farm, Stoke Rivers, Barnstaple, EX32 7LD

Charity Registration             Charity Commission in England and Wales reg no. 1155437

Bankers                             Barclays Bank

Independent Examiner          Alaster Stewart

## **STOKE RIVERS VILLAGE HALL CIO**

### **TRUSTEES' REPORT FOR THE PERIOD FOR THE YEAR TO 31 DECEMBER 2023**

The trustees present their report of the charity for the period 1 January 2023 to 31 December 2023.

#### **Trustees**

A list of trustees set out on page 1 served during the period 1 January 2023 to the date of this report.

#### **Structure, objectives and activities**

On 22 January 2014 the Stoke Rivers Village Hall CIO (hereafter CIO) was incorporated as a charitable incorporated organization regulated by the Charity Commission in England and Wales. It was incorporated to take over the activities and undertakings of two charities: the Tamlyn Rooms Stoke Rivers (TRSR) and the Tamlyn Education Foundation (TEF).

The TRSR up to 3 March 2015 ran the village hall in Stoke Rivers under a lease granted by the TEF. As the lease was coming to an end it was decided by the trustees of the TRSR and TEF to form a CIO to which the undertakings of the TRSR and the TEF would be transferred. This took place on 3 March 2015.

The object of the CIO is to establish and run a village hall in the Parish of Stoke Rivers for meetings, lectures, classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the inhabitants of the Parish of Stoke Rivers.

As a result of taking over the activities of the TEF the objects of this charity have been transferred to the CIO. The objects of the TEF are: to assist pupils to attend schools, institutions or classes for the purpose of education other than elementary by paying their fees, or travelling and other expenses, or by providing them with maintenance allowances; provided that the candidates for these benefits are residents of the Parish of Stoke Rivers who in the opinion of the trustees are in need of financial assistance.

The management of the CIO is entrusted to a board of trustees. The board trustees usually meet at least three times a year to discuss management of the organization.

The constitution of the CIO provides that the trustees are to be elected by the inhabitants of the Parish of Stoke Rivers at the Annual General Meeting of the Charity and to hold office until the next Annual General Meeting. The constitution also provides that organizations operating in The Parish can nominate trustees to the board of trustees if the organizations are approved by the board of trustees. At present there are no such appointees. The board of trustees have also power to co-opt new trustees. Potential new trustees are identified at Parish and other meetings and encouraged to join the board of trustees. Before doing so they are thoroughly briefed as to their future duties and responsibilities.

The policy of the Charity is to improve the conditions of life for all inhabitants of the Parish of Stoke Rivers and to keep the building and grounds of Stoke Rivers Village Hall in good condition. To this end the formation of physical and educational classes are encouraged as well as the organization of fund raising events where the inhabitants of the Parish can meet together.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Public benefit**

The trustees believe that they have fully met the Charity Commission's requirement to demonstrate benefit to the public by the use of the village hall during the year. The village hall has been used in 2023 for a number of important village events including a village fete to celebrate the King Charles's Coronation. These events reflect the fact that the village hall provides a main focus for the inhabitants of Stoke Rivers to meet socially, to make friends, to promote public spirit and accord, and generally to make better citizens of the inhabitants of the Parish. The village hall reduces isolation and loneliness which is often prevalent in rural areas. The hall is used for various parish meetings and fundraising events for the church as well as being generally available for education and community activities.

### **Achievements and Performance**

In 2023 the village hall started to get back to normal following the restrictions imposed by Covid. We celebrated the King's coronation in May by having a village fete. This was attended by a large number of inhabitants and their friends. There were games, marquees, food and a bar. Everybody had a good time and a considerable amount of money was raised for a new commemorative bench, trees and bulbs for outside the church, which will be enjoyed by Stoke Rivers residents and visitors for many years to come.

As the village hall was looking tired the Committee has decided to get various repairs done and repaint the hall. Quotes have been sought for the repainting and it is hoped carryout this work in the Spring of 2024.

The trustees are supported in their work by a number of dedicated volunteers without whom it would be difficult to manage the village hall. The Trustees would like to thank them for their work which makes the village hall a vital part of village life.

### **Financial Review**

The incoming resources of the general fund for the year were £733 (2022 £3,160) and the outgoing resources were £3,873 (2022 £1,815), leaving a deficit of £3,140 (2022 surplus of £1,345 ) for the year.

### **Reserves**

The reserve policy of the village Hall is to maintain a level of free reserves that will enable it to ensure continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. At 31 December 2023 the unrestricted fund amounts to £24,024 which the trustees consider sufficient to cover the Village hall's reserve policy.

The trustees consider that there are and will be sufficient funds available to continue for the medium term.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Risk Management**

The Charity has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are:

- \*loss of income through error or fraud
- \*insufficient trustees for the Charity to continue
- \*insufficient volunteers for Fundraising activities
- \*insufficient Funds to maintain the village hall
- \* health & safety and child and vulnerable people's protection

It is the opinion of the Trustees that the Charity's policies and procedures and controls are adequate to mitigate these risks.

### **Trustees Responsibilities**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) prepare accounts which show a true and fair view;
- b) select suitable accounting policies and apply them consistently;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- f) prepare an assessment of risks and opportunities.

### **Approval**

This report was approved by the trustees on and signed on their behalf by David Nott on 21 May 2024

## **STOKE RIVERS VILLAGE HALL CIO**

### **Independent Examiner's Report to the trustees of the STOKE RIVERS VILLAGE HALL CIO**

I report to the trustees on my examination of the financial statements of Stoke Rivers Village Hall CIO (the charity) for the year ended 31<sup>st</sup> December 2023 which are set out on pages 6 to 11.

#### **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 (the 2011 Act).

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

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on and after 1 January 2015.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 as required by section 130 of the 2011 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements that the accounts give a true and fair view which is not a matter considered as part of the 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 proper understanding of the financial statements to be reached.

**Alaster Stewart Independent Examiner 21 May 2024**

**STOKE RIVERS VILLAGE HALL CIO**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations/Grants	50	2,717
Contribution from Parish Meeting	-	-
	-----	-----
	50	2,717
Fund raising	217	201
Income from charitable activities	466	242
	-----	-----
-	733	3,160
	=====	=====
<b>RESOURCES EXPENDED</b>		
<b>Charitable expenditure</b>		
Water	162	129
Insurance	547	506
Depreciation	430	-
Electricity	388	403
Repairs /maintenance	2,300	637
Miscellaneous	46	140
	-----	-----
	(3,873)	(1815)
	=====	=====
Net resources received/(expended)	(3,140)	1,345
Net movement in funds	-----	-----
	(3,140)	1,345
	=====	=====
Balance at 1 January 2023	27,164	25,819
	-----	-----
Balance at 31 December 2023	24,024	27,164
	=====	=====

**STOKE RIVERS VILLAGE HALL CIO BALANCE SHEET AT 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>		
Freehold property	100	100
Shed	6,025	6,455
<b>CURRENT ASSETS</b>		
Cash at bank	16,982	20,067
Debtors	1,017	573
	-----	-----
	17,999	20,640
<b>CURRENT LIABILITIES</b>		
Creditors falling due within one year	(100)	(31)
	-----	-----
<b>NET CURRENT ASSETS</b>	17,899	20,609
<b>TOTAL NET ASSETS</b>	-----	-----
	24,024	27,164
	=====	=====
<b>FUNDS</b>	-	24,024
		27,164
		=====
		=====

Approved by the trustees  
and signed on their behalf by David Nott on 21 May 2024

**STOKE RIVERS VILLAGE HALL CIO**

**CASH FLOW STATEMENT YEAR ENDED 31 DECEMBER 2023**

	<b>Total 2023</b>	<b>Total 2022</b>
Net inflow/(outflow) from operating activities	(3,085)	1,270
Purchase of shed	-	(6,455)
	-----	-----
<b>Increase (Decrease) in cash in the reporting period</b>	<b>(3,085)</b>	<b>(5,185)</b>
<b>Cash at 1 January 2023</b>	<b>20,067</b>	<b>25,252</b>
	-----	-----
<b>Cash at 31 December 2023</b>	<b>16,982</b>	<b>20,067</b>
	=====	=====
<b>Reconciliation of net incoming (outgoing) resources to net cash inflow/(outflow) from operating activities</b>		
Net incoming resources before other		
Recognised gains and losses	(3,140)	1,345
Depreciation	430	
Decrease/(increase) in debtors /creditors	(375)	(75)
	-----	-----
<b>Net cash inflow/(outflow) from Operating activities</b>	<b>3,085</b>	<b>1,270</b>
	=====	=====

## STOKE RIVERS VILLAGE HALL CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2023

#### 1 ACCOUNTING POLICIES

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with the Accounting and Reporting by Charities: a Statement of Recommended Practice (FRS102) issued in 2014, the Charities Act 2011 and applicable accounting standards.

- 1.2 The transfer of the assets and undertakings of the Tamlyn Education Foundation (TEF) and the Tamlyn Rooms Stoke Rivers (TRSR) on 3 March 2015 have been treated as a merger as required by FRS 102.

##### 1.3 Income

Incoming resources are included in the SAF when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and where there is a virtual certainty of receipt.

##### 1.4 Fund Accounting

Restricted and unrestricted funds are separately disclosed

##### 1.5 Fixed Assets

The cost of the new shed has been capitalised and is being depreciated over its expected useful life of 15 years. There is no charge for 2022 as it was only acquired in November 2022.

- 2 The freehold of the Stoke Rivers village Hall was transferred from the TEF on 3 March 2015 at its then carrying value of £100 which was the purchase price in 1936. The trustees have given consideration to revaluing the hall to market value. Given that it is unlikely that the hall will ever be sold, the difficulty in establishing market value and the ongoing costs of revaluation, the Trustees do not consider it appropriate to do so.

#### 3 Fixed assets

<b>Shed</b>	<b>£</b>
Cost	6,455
Depreciation	(430)
	-----
<b>Net value at 31<sup>st</sup> December 2023</b>	<b>6,025</b>
	=====
<b>Net Value at 31<sup>st</sup> December 2022</b>	<b>6,455</b>
	=====

**STOKE RIVERS VILLAGE HALL CIO**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2023**

<b>4</b>	<b>DEBTORS</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Sundry debtors	458	25
	Insurance prepayment	559	548
		-----	-----
		1,017	573
		-----	-----
<b>5</b>	<b>CREDITORS</b>		
	Electricity and water	100	31
		-----	-----
<b>6</b>	<b>FUND RAISING</b>		<b>2023</b>
			<b>2022</b>
			<b>£</b>
			<b>£</b>
	Plant sale		217
			201
			-----
			217
			201
			=====
			=====
<b>7</b>	<b>DONATIONS AND GRANTS</b>		
	Government COVID19 grants	-	2,667
	Book club	50	50
		-----	-----
		50	2,717
		=====	=====
<b>8</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>		
	Hire of the village hall	466	242
		=====	=====
<b>9</b>	<b>REPAIRS AND MAINTENACE EXPENDITURE</b>		
		<b>£</b>	<b>£</b>
	Electrical work	1,133	-
	General hall maintenance	1,144	100
	Kitchen carpet	-	537
	Fire safety	23	
		-----	-----
		2,300	637
		=====	=====

**STOKE RIVERS VILLAGE HALL CIO  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2023**

**10 TRUSTEES REMUNERATION**

No trustee received any remuneration or expenses in 2023 or 2022

**11 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.

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023**



**STOKE RIVERS VILLAGE HALL**

England & Wales - Charity number 1155437

---

# Accounts

---

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**L  
E  
G  
A  
L  
L  
A  
N  
D  
A  
D  
M  
I  
N  
I  
S  
T  
R  
A  
T  
I  
V  
E  
D  
E  
T  
A  
I  
L  
S**

Trustees:

Mrs Nicolette Balkham  
Mr Robert Balkham  
Mrs Maureen Ireland  
Mr David Nott chairman  
Mrs Jeanine Ash

Registered office                      Stoke Rivers Village Hall, Stoke Rivers, Barnstaple, EX32 7LD

Administration office                Lower Davis Farm, Stoke Rivers, Barnstaple, EX32 7LD

Charity Registration          Charity Commission in England and Wales reg no. 1155437

Bankers                          Barclays Bank

Independent Examiner        Alaster Stewart

-1-

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT FOR THE PERIOD FOR THE YEAR TO 31 DECEMBER 2022**

The trustees present their report of the charity for the period 1 January 2022 to 31 December 2022.

**Trustees**

A list of trustees set out on page 1 served during the period 1 January 2022 to the date of this report.

**S  
tr  
u  
c  
t  
u  
r  
e,  
o  
b  
j  
e  
c  
t  
i  
v  
e  
s  
a  
n  
d  
a  
c  
t  
i  
v  
i  
t  
i  
e  
s**

On 22 January 2014 the Stoke Rivers Village Hall CIO (hereafter CIO) was incorporated as a charitable incorporated organization regulated by the Charity Commission in England and Wales. It was incorporated to take over the activities and undertakings of two charities: the Tamlyn Rooms Stoke Rivers (TRSR) and the Tamlyn Education Foundation (TEF).

The TRSR up to 3 March 2015 ran the village hall in Stoke Rivers under a lease granted by the TEF. As the lease was coming to an end it was decided by the trustees of the TRSR and TEF to form a CIO to which the undertakings of the TRSR and the TEF would be transferred. This took place on 3 March 2015

The object of the CIO is to establish and run a village hall in the Parish of Stoke Rivers for meetings, lectures, classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the inhabitants of the Parish of Stoke Rivers.

As a result of taking over the activities of the TEF the objects of this charity have been transferred to the CIO. The objects of the TEF are: to assist pupils to attend schools, institutions or classes for the purpose of education other than elementary by paying their fees, or travelling and other expenses, or by providing them with maintenance allowances; provided that the candidates for these benefits are residents of the Parish of Stoke Rivers who in the opinion of the trustees are in need of financial assistance.

The management of the CIO is entrusted to a board of trustees. The board trustees usually meet at least three times a year to discuss management of the organization.

The constitution of the CIO provides that the trustees are to be elected by the inhabitants of the Parish of Stoke Rivers at the Annual General Meeting of the Charity and to hold office until the next Annual General Meeting. The constitution also provides that organizations operating in The Parish can nominate trustees to the board of trustees if the organizations are approved by the board of trustees. At present there are no such appointees. The board of trustees have also power to co-opt new trustees. Potential new trustees are identified at Parish and other meetings and encouraged to join the board of trustees. Before doing so they are thoroughly briefed as to their future duties and responsibilities.

The policy of the Charity is to improve the conditions of life for all inhabitants of the Parish of Stoke Rivers and to keep the building and grounds of Stoke Rivers Village Hall in good condition. To this end the formation of physical and educational classes are encouraged as well as the organization of fund raising events where the inhabitants of the Parish can meet together.

-2-

#### **STOKE RIVERS VILLAGE HALL CIO**

**P  
u  
b  
l  
i  
c  
b  
e  
n  
e  
f  
i  
t**

The trustees believe that they have fully met the Charity Commission's requirement to demonstrate benefit to the public by the use of the village hall during the year. The village hall has not been used as much in 2022 as the trustees would have liked mainly because inhabitants were still reluctant to gather together due to the risk of Covid. In 2022 the Village Hall has been used for a number of important village events reflecting the fact that the village hall is the only focus for the inhabitants of Stoke Rivers to meet socially, to make friends, to promote public spirit and accord, and generally to make better citizens of the inhabitants of the Parish. The village hall reduces isolation and loneliness which is often prevalent in rural areas. The hall is used for various parish meetings and fundraising events for the church as well as being generally available for education and community activities.

A  
c  
h  
i  
e  
v  
e  
m  
e  
n  
t  
s  
a  
n  
d  
P  
e  
r  
f  
o  
r  
m  
a  
n  
c  
e

2022 was a year of transition from restricted activities arising from Covid to one where there were no restrictions. Because of the hiatus of two years it has been difficult to get back to normal with the hall being actively used. It is hoped matters will improve in 2023.

As a result of storm Eunice in February 2022 our existing storage shed was destroyed. After giving a lot of thought and discussion as to what was required a new wooden shed was erected in November 2022 at a cost of £6,455. As the Parish gave £1,000 towards the cost the shed, there has been a transfer of £1,000 from the restricted fund to unrestricted funds.

The trustees are supported in their work by a number of dedicated volunteers without whom it would be difficult to manage the village hall. The Trustees would like to thank them for their work which makes the village hall a vital part of village life.

Fi  
n  
a  
n  
ci  
al  
R  
e  
vi  
e  
w

The incoming resources of the general fund for the year were £3,160(2021 £9,672) and the outgoing resources were £1,815(2021 £1,562), leaving a surplus of £1,345 (2021 £8,110) for the year.

## **Reserves**

The reserve policy of the village Hall is to maintain a level of free reserves that will enable it to ensure a continuity of activities and the ability to, adjust in a measured way, to any significant change in resources. At 31 December 2022 the unrestricted fund amounts to £26,164 which the trustees consider sufficient to cover the Village hall's reserve policy.

The trustees consider that there are and will be sufficient funds available to continue for the medium term.

-3-

## **STOKE RIVERS VILLAGE HALL CIO**

**R  
is  
k  
M  
a  
n  
a  
g  
e  
m  
e  
n  
t**

The Charity has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are:

- \*loss of income through error or fraud
- \*insufficient trustees for the Charity to continue
- \*insufficient volunteers for Fundraising activities
- \*insufficient Funds to maintain the village hall
- \* health & safety and child and vulnerable people's protection

It is the opinion of the Trustees that the Charity's policies and procedures and controls are adequate to mitigate financial loss through error or fraud and other risks and to maintain the quality and number of trustees and volunteers to ensure the Charity's continued viability.

**T  
r  
u  
s  
t  
e  
e  
s  
R  
e  
s  
p  
o  
n  
s  
i  
b  
i  
l  
i  
t  
y  
e  
s**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) prepare accounts which show a true and fair view;
- b) select suitable accounting policies and apply them consistently;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- f) prepare an assessment of risks and opportunities.

**A  
p  
p  
r  
o  
v  
e  
n  
t**

This report was approved by the trustees on and signed on their behalf by David Nott on 1 September 2023.

## STOKE RIVERS VILLAGE HALL CIO

### **Independent Examiner's Report to the trustees of the STOKE RIVERS VILLAGE HALL CIO**

I report to the trustees on my examination of the financial statements of Stoke Rivers Village Hall CIO (the charity) for the year ended 31<sup>st</sup> December 2022 which are set out on pages 6 to 10.

R  
e  
s  
p  
o  
n  
s  
i  
b  
i  
l  
i  
t  
y  
a  
n  
d  
b  
a  
s  
i  
s  
o  
f  
r  
e  
p  
o  
r  
t

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

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

I  
n  
d  
e  
p  
e  
n  
d  
e  
n  
t  
t  
e  
x  
a  
m  
i  
n  
e  
r'  
s  
s  
t  
a  
t  
e  
m  
e  
n  
t

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards 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 financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on and after 1 January 2015.

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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 as required by section 130 of the 2011 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any

requirements that the accounts give a true and fair view which is not a matter considered as part of the 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 proper understanding of the financial statements to be reached.

**Alaster Stewart Independent Examiner 1 September 2023**

-5-

**STOKE RIVERS VILLAGE HALL CIO**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2022**

U  
n  
r  
e  
s  
t  
r  
i  
c  
t  
e  
d  
R  
e  
s  
t  
r  
i  
c  
t  
e  
d  
T  
o  
t  
a  
l

	£	£	2022 £	Combined 2021 £
<b>INCOMING RESOURCES</b>				
<b>Voluntary income</b>				
Donations/Grants	2,717	-	2,717	8,647
Contribution from Parish Meeting	-	-	-	500
	-----	-----	-----	-----
	2,717	-	2,717	9,147

<b>Fund raising</b>	201	-	201	119
<b>Income from charitable activities</b>	242	-	242	406
	-----	-----	-----	-----
	3,160	-	3160	9,672
	=====	=====	=====	=====
<b>RESOURCES EXPENDED</b>				
<b>Charitable expenditure</b>				
Water	129	-	129	135
Insurance	506	-	506	478
Fire safety	-	-	-	-
Electricity	403	-	403	309
Repairs /maintenance	637	-	637	570
Miscellaneous	140	-	140	70
	-----	-----	-----	-----
	(1,815)	-	(1,815)	(1,562)
	=====	=====	=====	=====
Net resources received/(expended)	1,345	-	1,345	8,110
Transfer to unrestricted funds	1,000	(1,000)	-	-
	-----	-----	-----	-----
Net movement in funds	2,345	(1,000)	1,345	8,110
	=====	=====	=====	=====
Balance at 1 January 2022	24,819	1,000	25,819	17,709
	-----	-----	-----	-----
Balance at 31 December 2022	27,164	-	27,164	25,819
	=====	=====	=====	=====

-6-

#### STOKE RIVERS VILLAGE HALL CIO BALANCE SHEET AT 31 DECEMBER 2022

	Unrestricted	Restricted	Total 2022 £	Total 2021 £
<b>FIXED ASSETS</b>				
Freehold property	100	-	100	100
Shed	6,455	-	6,455	-

**C  
U  
R  
R  
E  
N  
T  
A  
S  
S  
E  
T  
S**

Cash at bank	20,067	-	20,067	25,252
Debtors	573		573	557
	-----	-----	-----	-----
	20,640	-	20,640	25,809
<b>CURRENT LIABILITIES</b>				
Creditors falling due within one year	(31)	-	(31)	(90)
	-----	-----	-----	-----
<b>NET CURRENT ASSETS</b>	20,609	-	20,609	25,719
	-----	-----	-----	-----
<b>TOTAL NET ASSETS</b>	27,164	-	27,164	25,819
	=====	=====	=====	=====
<b>FUNDS</b>	27,164	-	27,164	25,819
	=====	=====	=====	=====

Approved by the trustees  
and signed on their behalf by David Nott on 1 September 2023

STOKE RIVERS VILLAGE HALL CIO

C  
A  
S  
H  
  
F  
L  
O  
W  
  
S  
T  
A  
T  
E  
M  
E  
N  
T  
  
Y  
E  
A  
R  
  
E  
N  
D  
E  
D  
  
3  
1  
  
D  
E  
C  
E  
M  
B  
E  
R  
  
2  
0  
2  
2

Unrestricted  
Funds

Restricted  
Funds

Total  
2022

Total  
2021

Net inflow/(outflow) from operating activities	1,270	-	1,270	8,081
Purchase of shed	( 6455 )		(6,455)	
	-----	-----	-----	-----
<b>Increase (Decrease) in cash in the reporting period</b>	( 5,185)	-	(5,185)	8,081
<b>Cash at 1 January 2022</b>	24,252	1,000	25,252	17,171
<b>Transfer to unrestricted funds.</b>	1,000	(1,000)	-	-
	-----	-----	-----	-----
<b>Cash at 31 December 2022</b>	20,067	-	20,067	25,252
	=====	=====	=====	=====
<b>Reconciliation of net incoming (outgoing) resources to net cash inflow/(outflow) from operating activities</b>				
Net incoming resources before other				
Recognised gains and losses	1,345	-	1,345	8,110
Decrease/(increase) in debtors /creditors	(75)	-	(75)	(29)
	-----	-----	-----	-----
<b>Net cash inflow/(outflow) from Operating activities</b>	1,270	-	1,270	8,081
	=====	=====	=====	=====

-8-

## STOKE RIVERS VILLAGE HALL CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2022

#### 1

#### ACCOUNTING POLICIES

##### 1.1

#### Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with the Accounting and Reporting by Charities: a Statement of

Recommended Practice (FRS102) issued in 2014, the Charities Act 2011 and applicable accounting standards.

- 1.2 The transfer of the assets and undertakings of the Tamlyn Education Foundation (TEF) and the Tamlyn Rooms Stoke Rivers (TRSR) on 3 March 2015 have been treated as a merger as required by FRS 102.

1  
.  
3  
  
I  
n  
c  
o  
m  
e

Incoming resources are included in the SAF when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and where there is a virtual certainty of receipt.

1.4  
**Fund Accounting**

Restricted and unrestricted funds are separately disclosed

1.5 **Fixed Assets**

The cost of the new shed has been capitalised and will be depreciated over its expected useful life of 15 years. There is no charge for 2022 as it was only acquired in November 2022.

2. The freehold of the Stoke Rivers village Hall was transferred from the TEF on 3 March 2015 at its then carrying value of £100 which was the purchase price in 1936. The trustees have given consideration to revaluing the hall to market value. Given that it is unlikely that the hall will ever be sold, the difficulty in establishing market value and the ongoing costs of revaluation, the Trustees do not consider it appropriate to do so.

3  
D  
E  
B  
T  
O  
R  
S

	2022	2021		
Hirings			£	£
Insurance prepayment			25	50
			548	507
			-----	-----
			573	557
			-----	-----

<b>4</b>	<b>CREDITORS</b>		
	Electricity and water	31	90
		-----	-----

-9-

**STOKE RIVERS VILLAGE HALL CIO NOTES TO THE ACCOUNTS FOR THE YEAR ENDING  
31 DECEMBER 2022**

**5  
F  
U  
N  
D  
R  
A  
I  
S  
I  
N  
G**

Plant sale	201	119
	-----	-----
	201	119
	=====	=====

**6 DONATIONS AND GRANTS**

Rotary club shop	-	500
Government COVID19 grants	2,667	8,097
Bookclub	50	50
	-----	-----
	2,717	8,647
	=====	=====

**7 INCOME FROM CHARITABLE ACTIVITIES**

Hire of the village hall	242	406
	=====	=====

**8  
R  
E  
P  
A  
I  
R  
S  
A  
N  
D  
M  
A  
I  
N  
T  
E  
N  
A  
N  
C  
E  
E  
X  
P  
E  
N  
D  
I  
T  
U  
R  
E**

	2022	2021
	£	£
Skittle mats	-	500
General hall maintenance	100	70
Kitchen carpet	537	-
	-----	-----
	637	570
	=====	=====

**9 TRUSTEES REMUNERATION**

No trustee received any remuneration or expenses in 2022 or 2021

**10 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.

STOKE RIVERS VILLAGE HALL CIO

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022



**STOKE RIVERS VILLAGE HALL**

England & Wales - Charity number 1155437

---

# Accounts

---

**STOKE RIVERS VILLAGE HALL CIO**

**TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021**

**LEGAL AND ADMINISTRATIVE DETAILS**

Trustees:

Mrs Nicolette Balkham  
Mr Robert Balkham  
Mrs Maureen Ireland  
Mr David Nott chairman  
Mrs Jeanine Ash

Registered office Stoke Rivers Village Hall, Stoke Rivers, Barnstaple, EX32 7LD

Administration office Lower Davis Farm, Stoke Rivers, Barnstaple, EX32 7LD

Charity Registration Charity Commission in England and Wales reg no. 1155437

Bankers Barclays Bank

Independent Examiner Alaster Stewart

## **STOKE RIVERS VILLAGE HALL CIO**

### **TRUSTEES' REPORT FOR THE PERIOD FOR THE YEAR TO 31 DECEMBER 2021**

The trustees present their report of the charity for the period 1 January 2021 to 31 December 2021.

#### **Trustees**

A list of trustees set out on page 1 served during the period 1 January 2021 to the date of this report.

#### **Structure, objectives and activities**

On 22 January 2014 the Stoke Rivers Village Hall CIO (hereafter CIO) was incorporated as a charitable incorporated organization regulated by the Charity Commission in England and Wales. It was incorporated to take over the activities and undertakings of two charities: the Tamlyn Rooms Stoke Rivers (TRSR) and the Tamlyn Education Foundation (TEF).

The TRSR up to 3 March 2015 ran the village hall in Stoke Rivers under a lease granted by the TEF. As the lease was coming to an end it was decided by the trustees of the TRSR and TEF to form a CIO to which the undertakings of the TRSR and the TEF would be transferred. This took place on 3 March 2015

The object of the CIO is to establish and run a village hall in the Parish of Stoke Rivers for meetings, lectures, classes and for other forms of recreation and leisure time occupations with the object of improving the conditions of life for the inhabitants of the Parish of Stoke Rivers.

As a result of taking over the activities of the TEF the objects of this charity have been transferred to the CIO. The objects of the TEF are: to assist pupils to attend schools, institutions or classes for the purpose of education other than elementary by paying their fees, or travelling and other expenses, or by providing them with maintenance allowances; provided that the candidates for these benefits are residents of the Parish of Stoke Rivers who in the opinion of the trustees are in need of financial assistance.

The management of the CIO is entrusted to a board of trustees. The board trustees usually meet at least three times a year to discuss management of the organization but this was not possible this year because of the COVID 19 pandemic.

The constitution of the CIO provides that the trustees are to be elected by the inhabitants of the Parish of Stoke Rivers at the Annual General Meeting of the Charity and to hold office until the next Annual General Meeting. The constitution also provides that organizations operating in The Parish can nominate trustees to the board of trustees if the organizations are approved by the board of trustees. At present there are no such appointees. The board of trustees have also power to co-opt new trustees. Potential new trustees are identified at Parish and other meetings and encouraged to join the board of trustees. Before doing so they are thoroughly briefed as to their future duties and responsibilities.

The policy of the Charity is to improve the conditions of life for all inhabitants of the Parish of Stoke Rivers and to keep the building and grounds of Stoke Rivers Village Hall in good condition. To this end the formation of physical and educational classes are encouraged as well as the organization of fund raising events where the inhabitants of the Parish can meet together.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Public benefit**

The trustees believe that they have fully met the Charity Commission's requirement to demonstrate benefit to the public by the use of the village hall during the year. The village hall has not been used much in 2021 because of the COVID 19 pandemic and Government restrictions to stop the spread of the disease. In prior years the Village Hall has been used for a number of important village events reflecting the fact that the village hall is the only focus for the inhabitants of Stoke Rivers to meet socially, to make friends, to promote public spirit and accord, and generally to make better citizens of the inhabitants of the Parish. The village hall reduces isolation and loneliness which is often prevalent in rural areas. The hall is used for various parish meetings and fundraising events for the church as well as being generally available for education and community activities.

### **Achievements and Performance**

2021 as in 2020 has been an extremely difficult year. With new variants of COVID19 arising there has been further lockdowns and deaths.

The pandemic has greatly affected the work of the village hall. Because of Government restrictions, national lockdowns and the continued requirement for social distancing the Village Hall has hardly been used in the first half of 2021. Some easing of restrictions enabled greater use in the second half especially Yoga classes. The situation has continued into 2022 but there are signs that further easing of restrictions will allow greater use of the hall.

The Government has been supporting small businesses during the pandemic. We are grateful to have received £8,097 (2020 £11,334) of Government grants in 2021.

As reported last year the Trustees are working on a plan to extend the Village Hall. The proposal is to extend the back of the existing hall to provide storage space for the skittle equipment, tables and chairs. This has been on hold due to the pandemic. It is hoped that this will progress in 2022.

The trustees are supported in their work by a number of dedicated volunteers without whom it would be difficult to manage the village hall. The Trustees would like to thank them for their work which makes the village hall a vital part of village life.

### **Financial Review**

The incoming resources of the general fund for the year were £9,672 (2020 £11,583) and the outgoing resources were £1,562 (2020 £960), leaving a surplus of £8,110 (2020 £10,623) for the year.

There has been no movement in the restricted fund in 2020.

### **Reserves**

Taking into account the need for a new storage unit the Trust has minimal free reserves. The Trustees, are mindful of the situation and in the process of reviewing the most effective options for the additional storage space.

The trustees consider that there are and will be sufficient funds available to continue for the medium term.

## **STOKE RIVERS VILLAGE HALL CIO**

### **Risk Management**

The Charity has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are:

- \*loss of income through error or fraud
- \*insufficient trustees for the Charity to continue
- \*insufficient volunteers for Fundraising activities
- \*insufficient Funds to maintain the village hall
- \* health & safety and child and vulnerable people's protection

It is the opinion of the Trustees that the Charity's policies and procedures and controls are adequate to mitigate financial loss through error or fraud and other risks and to maintain the quality and number of trustees and volunteers to ensure the Charity's continued viability.

### **Trustees Responsibilities**

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) prepare accounts which show a true and fair view;
- b) select suitable accounting policies and apply them consistently;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- e) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- f) prepare an assessment of risks and opportunities.

### **Approval**

This report was approved by the trustees on and signed on their behalf by David Nott on 6 May 2022

## **STOKE RIVERS VILLAGE HALL CIO**

### **Independent Examiner's Report to the trustees of the STOKE RIVERS VILLAGE HALL CIO**

I report on the accounts for the year ended 31<sup>st</sup> December 2021 which are set out on pages 6 to 10

#### **Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. It is my responsibility to:

- ◆examine the accounts (under section 145 of the Act)
- ◆to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act), and
- ◆to state 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

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

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - (1)to keep accounting records in accordance with section 130 of the Act;
  - (2) and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

**Alaster Stewart Independent Examiner 6 May 2022**

**STOKE RIVERS VILLAGE HALL CIO**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2021**

	Unrestricted	Restricted	Total	
	£	£	2021 £	Combined 2020 £
<b>INCOMING RESOURCES</b>				
<b>Voluntary income</b>				
Donations/Grants	8,647	-	8,647	11,404
Contribution from Parish Meeting	500	-	500	-
	-----	-----	-----	-----
	9,147	-	9,147	11,404
<b>Fund raising</b>	119	-	119	-
<b>Income from charitable activities</b>	406	-	406	79
	-----	-----	-----	-----
	9,672	-	9,672	11,583
	=====	=====	=====	=====
<b>RESOURCES EXPENDED</b>				
<b>Charitable expenditure</b>				
Water	135	-	135	100
Insurance	478	-	478	456
Fire safety	0	-	-	23
Electricity	309	-	309	162
Repairs /maintenance	570	-	570	144
Miscellaneous	70	-	70	75
	-----	-----	-----	-----
	(1562)	-	(1,562)	(960)
	=====	=====	=====	=====
 Net resources received/(expended)	 8,110	 -	 8,110	 10,623
	-----	-----	-----	-----
Net movement in funds	8,110	-	8,110	10,623
	=====	=====	=====	=====
 Balance 1 January 2021	 16,709	 1,000	 17,709	 7,086
	-----	-----	-----	-----
Balance 31 December 2021	24,819	1,000	25,819	17,709
	=====	=====	=====	=====

**STOKE RIVERS VILLAGE HALL CIO BALANCE SHEET AT 31 DECEMBER 2021**

	Unrestricted	Restricted	Total 2021 £	Total 2020 £
<b>FIXED ASSETS</b>				
Freehold property	100	-	100	100
<b>CURRENT ASSETS</b>				
Cash at bank	24,252	1,000	25,252	17,171
Debtors	557	-	557	470
	-----	-----	-----	-----
	24,809	1,000	25,809	17,641
<b>CURRENT LIABILITIES</b>				
Creditors falling due within one year	(90)	-	(90)	(32)
	-----	-----	-----	-----
<b>NET CURRENT ASSETS</b>	24,719	1,000	25,719	17,609
	-----	-----	-----	-----
<b>TOTAL NET ASSETS</b>	24,819	1,000	25,819	17,709
	=====	=====	=====	=====
<b>FUNDS</b>	24,819	1,000	25,819	17,709
	=====	=====	=====	=====

Approved by the trustees  
and signed on their behalf by David Nott on 6 May 2022

**STOKE RIVERS VILLAGE HALL CIO**

**CASH FLOW STATEMENT YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Net inflow/(outflow) from operating activities	8,081	-	8,081	10,731
	-----	-----	-----	-----
<b>Increase (Decrease) in cash in the reporting period</b>	8,081	-	8,081	10,731
<b>Cash at 1 January 2021</b>	16,171	1,000	17,171	6,440
	-----	-----	-----	-----
<b>Cash at 31 December 2021</b>	24,252	1,000	25,252	17,171
	=====	=====	=====	=====
<b>Reconciliation of net incoming (outgoing) resources to net cash inflow/(outflow) from operating activities</b>				
Net incoming resources before other recognised gains and losses	8,110	-	8,110	10,623
Decrease/(increase) in debtors /creditors	(29)	-	(29)	108
	-----	-----	-----	-----
<b>Net cash inflow/(outflow) from Operating activities</b>	8,081	-	8,081	10,731
	=====	=====	=====	=====

## STOKE RIVERS VILLAGE HALL CIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31 DECEMBER 2021

#### 1 ACCOUNTING POLICIES

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention and are in accordance with the Accounting and Reporting by Charities: a Statement of Recommended Practice (FRS102) issued in 2014, the Charities Act 2011 and applicable accounting standards.

- 1.2 The transfer of the assets and undertakings of the Tamlyn Education Foundation (TEF) and the Tamlyn Rooms Stoke Rivers (TRSR) on 3 March 2015 have been treated as a merger as required by FRS 102.

##### 1.3 Income

Incoming resources are included in the SAF when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy and where there is a virtual certainty of receipt.

##### 1.4 Fund Accounting

Restricted and unrestricted funds are separately disclosed

2. The freehold of the Stoke Rivers village Hall was transferred from the TEF on 3 March 2015 at its then carrying value.

3	CREDITORS	2021	2020
		£	£
	Electricity and water	90	32
		----	-----
		90	32
		-----	-----
4	DEBTORS		
	Hirings	50	-
	Insurance prepayment	507	470
		-----	-----
		557	470
		-----	-----

**STOKE RIVERS VILLAGE HALL CIO NOTES TO THE ACCOUNTS FOR THE YEAR ENDING 31  
DECEMBER 2021**

**5 REFURBISHMENT EXPENDITURE**

	2021	2020
	£	£
Skittle mats	500	
General hall maintenance	70	12
Electrician	-	132
	-----	-----
	570	144
	=====	=====

**6 FUND RAISING**

Plant sale	119	-
	-----	-----
	119	
	=====	=====

**7 DONATIONS AND GRANTS**

Skittles Club -donation	-	70
Rotary club shop	500	-
Government COVID19 grants	8,097	11,334
bookclub	50	-
	-----	-----
	8,647	11,404
	=====	=====

**8 INCOME FROM CHARITABLE ACTIVITIES**

Hire of the village hall	406	179
	=====	=====

**9 TRUSTEES REMUNERATION**

No trustee received any remuneration or expenses in 2021 or 2020

STOKE RIVERS VILLAGE HALL CIO

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021



