

CHARITY NUMBER: 1156463

**WEMBDON VILLAGE HALL & PLAYING FIELDS TRUST CIO**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING 31st MARCH 2024**

Michael J Dodden & Co  
Chartered Certified Accountants  
34 North Street  
Bridgwater  
Somerset  
TA6 3YD

**Wembdon Village Hall and Playing Fields Trust CIO**

**Contents for the year ending 31st March 2024**

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## **Wembdon Village Hall and Playing Fields Trust CIO**

### **Report of the Trustees for the year ended 31st March 2024**

The Trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland.

#### **Objectives and Activities**

The objects of the CIO are to establish and run a village hall and playing fields for the benefit of the inhabitants of the Parish of Wembdon, Somerset. The hall building was completed and the hall opened fully in June 2017. Since then, the Trustees have overseen the running of the hall and playing fields.

The charity furthers its charitable purposes for the public benefit by running the Village Hall for community meetings, functions, education, youth activities, changing rooms for community sports and to provide an open recreational area for use by the village and local sports teams.

In planning the above and future activities the trustees have had regard to the guidance issued by the Charity Commission.

#### **Achievements and Performance**

This is the sixth full year the hall building and playing fields have been operational. The hall is almost fully booked 7 days a week.

- Wembdon Cricket Club adult and junior teams played a full season with ever-increasing numbers of women and girls participating.
- Wembdon Football Club adult and junior teams played a full season with ever-increasing numbers of women and girls participating.
- Wembdon Ladies Rounders Club played a full season.
- Wembdon Village Day and Craft Fair was held on the August Bank Holiday, 26<sup>th</sup> August.
- Wembdon Sunshiners pre-school has been fully open 5 days per week during term time.
- During the year the regular weekly activities have included;
  - Baby Plays, a parent and baby sensory classes
  - In-Line We Dance, an adult line dancing class
  - Cardiac rehab delivered on behalf of the NHS
  - Pulmonary rehab sessions twice a week delivered on behalf of the NHS
  - Latin Dance hold Latin and ballroom classes twice a week
  - Zumba dance fitness classes
  - Star Bubs, sensory classes for parents and children
  - 2 different Slimming World groups
  - Bootcamp-style keep fit classes, 3 times a week
  - Quilting group
  - Pilates classes
  - Dog Training
  - Yoga
- During the year we have hosted;
  - Charity events including Gala evenings
  - Adult parties including birthday parties, Anniversaries, leaving events, fundraising events for local sports teams
  - Children's parties including birthday parties and school events
  - Events for young babies and or new parents, including Christenings, baby showers and gender reveals
  - Funeral Wakes
  - Wedding receptions and engagement celebrations
  - A New Year celebration
  - A wine and cheese evening
  - Craft fairs
  - Afternoon Tea
  - Holistic & Wellbeing Days
  - King Charles Coronation Event Community Party

- Christmas parties for local businesses
- ... as well as formal dinners and presentations for our local sports clubs and societies; bands and live music, comedy acts, training for local clubs and businesses
- There are regular meetings at the hall by the Parish Council; the local Planning committee; the Trust; the local Cricket and Football club committees and groups; the local cycling club; charity fundraisers; Somerset Council; Crime Stoppers; Public Consultations; plus community coffee mornings and holiday sports clubs on the playing fields.

Following the opening of the Sedgemoor Room in July 2023, it is now used on a regular basis by a number of community groups, local businesses and groups for family parties, gatherings and wakes.

Late in 2023, the Trustees recognized that despite the success at renting our facilities, with the unavoidable international increases in electricity and gas costs as well as significant increases in employment costs, that the current operation was running at a deficit. Given the long-term commitments to contracts with Wembdon Cricket Club and Sunshiners, two major user groups, and the locally competitive environment for hall rental, there was limited scope for an immediate improvement by introducing higher charges. The Trust has taken action wherever it could to reduce energy consumption with a focus on usage of heating, hot water and refrigeration, and to completely cut back on all but essential maintenance, but costs to maintain an acceptable service level are still high.

To increase revenues and contribution and to provide a valuable community space, the Trust has focused a major effort to establish a vibrant coffee shop. Operating five and a half days a week from the kitchenette and utilizing the community lounge, this enterprise has been a great success and has also opened up usage of the village hall to many of our Wembdon residents (the “area of benefit”) who had previously not had reason to visit the hall or utilize its premises. It also provides a casual space for coffee and locally made cake for those attending workshops, meetings or classes in the hall.

Nevertheless, by the middle of 2024 it became evident that more drastic action would be required, and the Trust commissioned an independent expert to carry out a detailed review of all Trust activities with a clear objective of ensuring that the Trust and the facilities that it owned and managed were re-established on a sustainable basis. A number of actions were proposed, recognizing that these would have implications and challenges for many of our users, but the Trust has also recognized that doing nothing was also not an option. At the time of writing, this strategic plan and the actions incorporated are being rolled out to our community through the Parish Council and to our key user groups.

The playing fields and surrounding areas have continued to be maintained to a high standard by our groundsman and by Avalon Landscaping.

The Trust has begun fundraising for a new project to build an additional wing on the village hall. It will complete the original design of the hall and will contain two extra changing rooms (much needed by our female sports players), a storeroom and an enlarged kitchenette.

## **Financial Review**

The financial information for 2023-24 in the attached accounts shows the sixth full year of operation.

The main source of income to the Trust is the hire of the facility.

The Trust continues to repay the accrued interest on its previous loan to Sedgemoor District Council (since April 2023 Somerset Council) in instalments.

During the year the Trust appointed a part time premises manager, a part time bookings and events manager and two part-time caretakers/cleaners. The staff have subsequently been reduced in number to a full time hall/premises manager and a part time bookings manager.

Wembdon Cricket Club (WCC) pays the Trust a facilities hire charge, and the Trust pays WCC for maintaining the playing fields. WCC runs the bar in the hall. The profits from the bar, after all expenses have been paid, are shared 50/50 between WCC and the Trust’s limited company, Wembdon Village Hall Ltd. The bar profits are donated by the limited company to the Trust and are used exclusively to further the objects of the Trust. The Directors of Wembdon Village Hall Ltd are: Neil Hughes, Neil Harrison and Mark Phillips.

The Trustees are confident that with the implementation of the actions as mentioned above, plus the continuing support from

the Parish Council, the Trust is in a position to remain a going concern.

### **Reserves**

The Trust manages its ongoing operating expenditure and maintains sufficient cash to run the day-to-day activities. Looking forward, any surplus, after all such expenses have been paid, may be allocated to a Reserve Account until that account can cover 6 months regular costs including costs associated with employment of staff including periods of notice and redundancy. Once that has been achieved other Reserve Accounts may be established to fund specific projects and replacement of major assets.

### **Structure, Governance and Management**

The charity is governed by a constitution registered 31 March 2014 and constituted as a Charitable Incorporated Organisation (CIO). The constitution was last amended on 21 March 2022.

The trustees are either elected at the charity's Annual General Meeting, appointed by the Parish Council and the Local Authority or co-opted by the Trustees.

#### ***Elected Trustees 16<sup>th</sup> October 2023***

Neil Hughes, Chair  
Michael Solomon, Acting Secretary  
Robert Topazio, Treasurer  
Marilyn Tyrrell  
Madeleine Upham

#### ***Co-opted Trustees 16<sup>th</sup> October 2023***

Alex Hurford

#### ***Appointed Trustees***

Mark Phillips (appointed by Wembdon Parish Council 23<sup>rd</sup> September 2019)  
Mike Caswell (appointed by Sedgemoor District Council 20<sup>th</sup> July 2022)

No Trustee received any financial benefit from the Trust.

Kathryn Searle resigned as a Trustee October 2023

Neil Harrison resigned as a Trustee July 2023

Peter Reed resigned from the unpaid post of secretary to the Trust on 5 January 2024. Mike Solomon is currently the Acting Secretary

#### ***Reference and Administrative Details***

Wembdon Village Hall and Playing Fields Trust CIO  
Charity No. 1156463

#### ***Address***

Wembdon Village Hall, The Green at Wembdon, Homberg Way, Bridgwater, Somerset TA6 7BY

#### ***Auditors***

MJ Dodden and Co Chartered Certified Accountants, 34 North Street, Bridgwater, Somerset, TA6 3YD.

#### ***Bankers***

Barclays Bank PLC, Leicester, LE87 2BB

## **Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for the period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

### **Statement as to Disclosure to Our Auditors**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- The trustees individually taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the trustees on 24<sup>th</sup> October 2024 and signed on their behalf by



Neil Hughes. (Chair of Trustees)

**Wembdon Village Hall and Playing Fields Trust CIO**  
**Statement of Financial Activities**  
**For the year ending 31<sup>st</sup> March 2024**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2024</b>	<b>Total Funds 2023</b>
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	3	12,972	2,000	14,972	137,038
Charitable activities	3	105,632	-	105,632	100,100
Other trading activities	3	4,032	-	4,032	4,353
		<u>122,636</u>	<u>2,000</u>	<u>124,636</u>	<u>241,491</u>
<b>Expenditure on</b>					
Charitable activities	4	<u>152,421</u>	<u>2,000</u>	<u>154,421</u>	<u>127,390</u>
Total		<u>152,421</u>	<u>2,000</u>	<u>154,421</u>	<u>127,390</u>
<b>Net income/(expenditure)</b>		<u>(29,785)</u>	<u>-</u>	<u>(29,785)</u>	<u>114,101</u>
Depreciation		60,193	-	60,193	60,773
<b>Net movements in funds</b>		<u>(89,978)</u>	<u>-</u>	<u>(89,978)</u>	<u>53,328</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,633,085	50,000	2,683,085	2,629,757
Transfer between funds		-	-	-	-
<b>Total funds carried forward</b>		<u>2,543,107</u>	<u>50,000</u>	<u>2,593,107</u>	<u>2,683,085</u>

**Wembdon Village Hall and Playing Fields Trust CIO**  
**Statement of Financial Position as at 31<sup>st</sup> March 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
<b>Fixed Assets</b>	<b>Note</b>				
Tangible fixed assets	7	<u>2,527,456</u>	-	<u>2,527,456</u>	<u>2,580,382</u>
<b>Total fixed assets</b>		<u>2,527,456</u>	-	<u>2,527,456</u>	<u>2,580,382</u>
<b>Current assets</b>					
Debtors	8	6,883	-	6,883	11,310
Cash at bank and in hand		<u>38,524</u>	<u>50,000</u>	<u>88,524</u>	<u>125,204</u>
<b>Total current assets</b>		<u>45,407</u>	<u>50,000</u>	<u>95,407</u>	<u>136,514</u>
<b>Current liabilities</b>					
Creditors: amounts falling Due within one year	9	<u>15,756</u>	-	<u>15,756</u>	<u>17,311</u>
<b>Net current assets</b>		<u>29,651</u>	<u>50,000</u>	<u>79,651</u>	<u>119,203</u>
<b>Total assets less current Liabilities</b>		<u>2,557,107</u>	<u>50,000</u>	<u>2,607,107</u>	<u>2,699,585</u>
Creditors: amounts falling due after more than one year	10	14,000	-	14,000	16,500
<b>Net assets</b>		<u>2,543,107</u>	<u>50,000</u>	<u>2,593,107</u>	<u>2,683,085</u>
<b>The funds of the charity.</b>					
Restricted funds	11	-	50,000	50,000	50,000
Unrestricted funds	11	<u>2,543,107</u>	-	<u>2,543,107</u>	<u>2,633,085</u>
<b>Total Charity funds</b>		<u>2,543,107</u>	<u>50,000</u>	<u>2,593,107</u>	<u>2,683,085</u>

Approved by

.....  
Neil Hughes  
Chair

Date 13<sup>th</sup> November 2024

.....  
Robert Topazio  
Treasurer

Date 13<sup>th</sup> November 2024



**Wembdon Village Hall and Playing Fields Trust CIO**  
**Notes to the Financial Statement**  
**For the year ending 31<sup>st</sup> March 2024**

**1.ACCOUNTING POLICIES**

**Basis of preparation and assessment of going concern**

The financial statements have been prepared under historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (SORP FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the CIO's ability to continue as a going concern. The village hall construction has been completed and the building is now fully operation. This is explained fully in the trustee's annual report.

**Currency**

The presential currency throughout the financial statement is Pounds Sterling (GBP)

**Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are a number of restricted funds, principally from Viridor Credits Environmental, The English Cricket Board and West Somerset Council Community Impact Mitigation (CIM) Fund. These are treated as restricted funds and have imposed the restriction that if the grant is spent on an asset, which is the case, it was pooled to create the Village Hall. This asset has now been finished and as such can be transferred to unrestricted funds, so as it is free, to use, as the trustees see fit within the charities aims and objectives.

Unrestricted funds comprise of those funds which the trustees are free to use for any purpose in furtherance of charitable objectives.

**Income recognition**

All income is recognised once the charity has entitlement to the income, if it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probably that these conditions will be fulfilled in the reporting period.

**Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**Costs of raising funds**

The costs of generating funds consists of expenditure relating to fundraising or to further the charitable activities including hire of facilities.

**Other costs**

These are the costs that are neither attributable to the cost of raising funds or to charitable activities.

### **Tangible fixed assets**

Prior to 2019 all assets related to the construction of the Village Hall and surrounding Playing Fields. The construction of the Hall is now complete and any such expenditure relating to this construction was capitalised. The building will therefore see depreciation commence from 2019. Assets will be written off using the following methods:

Village Hall and Playing Fields	2% on cost
Fixtures and Fittings	15% on reducing balance

### **Creditors**

Liabilities and provisions are recognised as a result of an obligation to transfer economic benefits to a third party. Both are recognised once there is a present obligation at the reporting date as a result of a past event; it is probable that a transfer of economic benefit, usually in the form of cash, will be required in settlement; and the amount of the settlement can be estimated reliably.

## **2. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION**

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil)

Wembdon Cricket Club were one of the principal users of the facility and ran the bar facilities and maintained the upkeep of the sports pitches under licence from Wembdon Village Hall and Playing Fields Trust. During the year Wembdon Cricket club paid £10,640 (2023: £9,902) to Wembdon Village Hall and Playing Fields Trust for facility hire. Wembdon Cricket Club in turn received £11,350 (2023: £9,440) from Wembdon Village Hall and Playing Fields Trust for pitch maintenance.

Wembdon Sunshiners Pre-School were one of the principal users of the facility renting an area of the facility under licence from Wembdon Village Hall and Playing Fields Trust. This year Wembdon Sunshiners Pre-School paid £18,639 (2023: £15,955) for the facility hire.

Wembdon Senior Football Club were one of the principal users of the facility. During the year Wembdon Senior Football Club paid £730 (2023: £1,104) for facility hire.

Wembdon Junior Football Club were one of the principal users of the facility. During the year Wembdon Junior Football Club paid £3,667 (2023: £4,729) for facility hire.

Wembdon Parish Council on which the trustees M Solomon is the Chair and M Phillips is a councillor made donations to Wembdon Village Hall and Playing Fields Trust totalling £2,000 (2023 nil) in relation to the heigh restriction gates that were installed.

Wembdon Village Hall Ltd which trustees N Harrison, N Hughes and M Phillips are director's off have made donations to Wembdon Village Hall and Playing Fields Trust totalling £11,472 (2023: £12,430) in relation to the profit share of the bar takings by Wembdon Cricket Club.

The aggregate amount of donations received from relating parties that have non-disclosing conditions attached to them is nil (2023: nil).

### 3. INCOME

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Donations and legacies						
Grants	-	-	-	53,868	50,000	103,868
Donations	12,972	2,000	14,972	33,170	-	33,170
	<u>12,972</u>	<u>2,000</u>	<u>14,972</u>	<u>87,038</u>	<u>50,000</u>	<u>137,038</u>
Charitable activities						
Hire of facility	105,632	-	105,632	100,100	-	100,100
	<u>105,632</u>	<u>-</u>	<u>105,632</u>	<u>100,100</u>	<u>-</u>	<u>100,100</u>
Other trading activities						
Fundraising	2,929	-	2,929	4,353	-	4,353
Bank interest received	1,103	-	1,103	-	-	-
	<u>4,032</u>	<u>-</u>	<u>4,032</u>	<u>4,353</u>	<u>-</u>	<u>4,353</u>
<b>Total</b>	<u>122,636</u>	<u>2,000</u>	<u>124,636</u>	<u>191,491</u>	<u>50,000</u>	<u>241,491</u>

### 4. EXPENDITURE

Raising funds – fundraising:

Direct expense

Activity

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Fundraising expenses	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Charitable activities – facility running expenses:

Direct expense

Activity

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Facility expenses	3,464	-	3,464	4,267	-	4,267
Youth activity expenses	-	-	-	9,546	-	9,546
Wages & salaries	55,164	-	55,164	30,278	-	30,278
Water and Rates	5,523	-	5,523	2,848	-	2,848
Drainage Board	-	-	-	35	-	35
Insurance & safety costs	3,935	-	3,935	3,814	-	3,814
Light and Heat	44,029	-	44,029	15,586	-	15,586
Telephone	1,292	-	1,292	1,616	-	1,616
Advertising	360	-	360	718	-	718
Repairs & Renewals	2,799	2,000	4,799	17,922	-	17,922
Pitch Maintenance	15,253	-	15,253	12,618	-	12,618
Cleaning & Waste	4,006	-	4,006	20,198	-	20,198
Sundries & Subscriptions	893	-	893	568	-	568
Legal & Professional	523	-	523	325	-	325
Audit fee	2,880	-	2,880	2,770	-	2,770
Non-recoverable VAT	12,270	-	12,270	4,237	-	4,237
Interest & Charges	30	-	30	44	-	44
	<u>152,421</u>	<u>2,000</u>	<u>154,421</u>	<u>127,390</u>	<u>-</u>	<u>127,390</u>

## 5. STAFF COSTS AND TRUSTEES REMUNERATION

3 employees continued from last year's accounts and at the end of the year this figure had increased to 4 employees. These members of staff were taken on for the hire of facilities activities for the trust. There were no employees which had benefits in excess of £60,000 in this year or last.

## 6. INDEPENDENT EXAMINER REMUNERATION

The accounts are subject to an independent examination this year, with the fee being £2,880 in the accounts (2023: £2,770)

## 7. TANGIBLE FIXED ASSETS

	Village Hall And Playing Fields	Fixtures and Fittings	Total
<b>Cost</b>			
At 1 April 2023	2,834,388	30,935	2,865,323
Additions	7,267	-	7,267
Reimbursement	-	-	-
At 31 March 2024	<u>2,841,655</u>	<u>30,935</u>	<u>2,872,590</u>
<b>Depreciation</b>			
At 1 April 2023	276,081	8,860	284,941
Charge for year	56,767	3,426	60,193
At 31 March 2024	<u>332,848</u>	<u>12,286</u>	<u>345,134</u>
<b>Net book value</b>			
At 31 March 2024	<u>2,508,807</u>	<u>18,649</u>	<u>2,527,456</u>
At 31 March 2023	<u>2,558,308</u>	<u>22,075</u>	<u>2,580,383</u>

## 8. DEBTORS

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Trade debtors	4,296	-	4,296	10,986	-	10,986
VAT recoverable	916	-	916	324	-	324
Other debtors	1,671	-	1,671	-	-	-
<b>Total</b>	<u>6,883</u>	<u>-</u>	<u>6,883</u>	<u>11,310</u>	<u>-</u>	<u>11,310</u>

## 9. CREDITORS: falling due within one year.

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Trade creditors	4,799	-	4,799	3,768	-	3,768
Accruals	2,175	-	2,175	5,495	-	5,495
Loans	6,000	-	6,000	6,000	-	6,000
Other creditors	2,782	-	2,782	2,048	-	2,048
	<u>15,756</u>	<u>-</u>	<u>15,756</u>	<u>17,311</u>	<u>-</u>	<u>17,311</u>

## 10. CREDITORS: falling due after more than one year.

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Loans	14,000	-	14,000	16,500	-	16,500
	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>16,500</u>	<u>-</u>	<u>16,500</u>

## 11. CHARITABLE FUNDS

### Current year.

	Unrestricted	Restricted	Total
Opening balance	2,633,085	50,000	2,683,085
Income	122,636	2,000	124,636
Expenditure	(212,614)	(2,000)	(214,614)
Transfer between funds	-	-	-
	<u>2,543,107</u>	<u>50,000</u>	<u>2,593,107</u>

Restricted funds of £50,000 relates to grant received from Sedgemoor District Council towards the changing room project. These funds cannot be used until the project is fully funded.

### Previous year.

	Unrestricted	Restricted	Total
Opening balance	2,629,757	-	2,629,757
Income	191,491	50,000	241,491
Expenditure	(188,163)	-	(188,163)
Transfer between funds	-	-	-
	<u>2,633,085</u>	<u>50,000</u>	<u>2,683,085</u>

**Wembdon Village Hall and Playing Fields Trust CIO (No 1156463)**  
**Independent Examiners Report to the Trustees of Wembdon Village Hall and Playing Fields Trust CIO**  
**For the Year Ended 31<sup>st</sup> March 2024**

I report to the trustees on my examination of the accounts of Wembdon Village Hall and Playing Fields Trust CIO for the year ended 31<sup>st</sup> March 2024, which are set out on pages 1 – 11

**Responsibilities and basis of report**

As the charity trustees of the Charitable Incorporated Organisation (CIO) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act.

**Independent examiner's statement**

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

- (1) Accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) The accounts do not accord with those records; or
- (3) The accounts 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 requirement that the accounts given a "true and fair view" which is not a matter considered part of an independent examination.

I have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



B Cleaveley

Date: 12/11/24

Michael J Dodden & Co  
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TA6 3YD