



Cherhill Village Hall

Registered Charity Number 1164373

Trustees' Annual Report and Accounts for the Year Ended 31 December 2021

Cherhill Village Hall
Trustees Annual Report and Accounts 2021

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Cherhill Village Hall

Trustees Annual Report 2021

Introduction

The Trustees present their annual report and accounts covering the year ended 31st December 2021 together with the report of the Independent Examiner.

Objectives and Activities

Purpose

The main purpose of the Charity is the provision and maintenance of a Village Hall for recreational, social and educational activities for the benefit of the inhabitants of Cherhill and surrounding community.

Activities

The Village Hall premises are available for anyone to hire for recreational and leisure activities, classes, meetings or other functions. In addition, events are held every year that are open to the community.

The facilities are maintained so that activities and events can be carried out efficiently in a safe environment.

Cherhill Village Hall is now over 40 years old and an opportunity arose for building a new Village Hall which would better meet modern day uses. A Steering Group was formed of Trustees and other local residents to take the plan forward and reports regularly to the CIO Trustees.

Public Benefit

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit. Village Hall activities and public meetings including the Annual General Meeting are widely publicised throughout the Village to encourage participation.

Achievements and Performance

The Coronavirus (Covid-19) pandemic and subsequent Government regulations have again had a major impact during 2021.

The Hall was temporarily closed during the first five months of the year. During this period further risk assessments and control measures were implemented to provide a 'Covid secure environment'. These allowed the staged re-opening of the Hall from June in compliance with the regulations at the time. Bookings, however, were slow to pick up owing to ongoing anxieties regarding the virus and summer holidays.

Bookings recovered from September with the Hall being used virtually every day during the rest of the year. Primary use was by local groups for a variety of activities including Toddler Groups, Scout Groups, Gardening Club, Women's Institute, Theatre Group, Art Classes, Exercise Classes, Yoga, and the Parish Council. The Theatre Group presented a programme of light-hearted sketches and plays. A fund-raising auction was held with the proceeds split between the Hall and "Young lives Verses Cancer". The Hall was also used for craft workshops and a Christmas Fair open to the community as well as several private functions including children's parties.

The opportunity was taken during the temporary closure to carry out refurbishment of the car park and surrounding walls. Routine maintenance items have been conducted throughout the year to ensure a safe and comfortable environment for all Hall users. New folding chairs have been purchased to provide increased seating that is easy to clean and Covid secure.

The New Village Hall Project is in its fund-raising phase following the successful outcome of the Community Right to Build Order (CRTBO) referendum and subsequent granting of planning permission. Although contact has been made with several potential grant funding bodies, the process is still temporarily stalled owing to their funding priorities towards Covid-19 related projects.

Cherhill Village Hall

Trustees Annual Report 2021

Financial Review

The Charity had a surplus of income over expenditure of £13020 for the unrestricted (general) funds used for the operation of the Village Hall and furtherance of the Charities objectives.

The closure of the hall meant that there was no rental income for five months. Some of the income from regular users for the latter part of the year will not be realised until next year. Hall hire income is thus down at £2273. The Charity received Government Covid-19 Business Support Grants of £16731.

Hall running costs such as cleaning, waste collection and electricity were comparable to 2020 owing to similar closure periods. Refurbishment of the car park and surrounding walls represents the major expenditure at £1119. Heating oil at £1094 was a significant expenditure but is a function of the batch nature of the supply.

Expenditure for the New Village Hall Project was dominated by the legal costs for acquisition of the land at £2860. This was covered by grants obtained in previous years. The fund-raising auction raised a net £619 each for the project and "Young lives Verses Cancer".

Policy on Reserves

The Trustees aim to maintain unrestricted funds, which are free reserves of the Charity, to a level that equates to approximately 6 months unrestricted expenditure (excluding fundraising costs and depreciation). This will provide sufficient funds to cover management, administration, support costs and any emergencies that may arise from time to time.

Major refurbishment work which may arise from time to time more than cash reserves will be funded through specific fundraising and grant applications and managed through restricted funds.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Structure, Governance and Management

Governing Document

Cherhill Village Hall is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO), Registered Number 1164373. The Charity is governed by the Constitution of Cherhill Village Hall CIO.

Trustee Selection

The Charity Trustees are elected at an annual general meeting at which all residents of Cherhill Village of 18 years and upward are entitled to attend and vote in accordance with the constitution. In the event of a casual vacancy among elected Charity Trustees, the Charity Trustees may appoint a person who is willing to act as a Charity Trustee until the following annual general meeting.

Organisational Structure

The Charity is managed by elected Trustees who meet at least 6 times a year to make decisions by way of a simple majority. Constitutional changes or voluntary winding up or dissolution of the charity require a 75% majority. Only the Trustees have voting rights concerning the management of the CIO.

Risk Management

The Village Hall Trustees have considered and regularly review the range of general risks that might threaten the continuing functioning of the Hall. Adequate insurance for public liability, fire and theft for the hall and personal accident is in place. Specific fire risk, Covid and general health and safety risk assessments have been completed. The Trustees consider that the most likely risks can be managed with existing policies and arrangements.

Cherhill Village Hall

Trustees Annual Report 2021

Reference and Administrative Details

Charity name	Cherhill Village Hall
Registered charity number	1164373
Charity's principal address	Cherhill Village Hall, The Street, Cherhill, Calne, Wiltshire, SN11 8XP

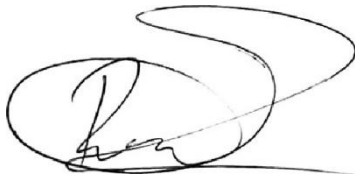
Trustees

Richard Carter	Chairperson
Alan Moore	Vice Chairperson
David Cracknell	Treasurer
Maggie Moore	Booking Clerk
Robert Deacon	Assistant Treasurer
Nathan Bliss	
David Grafton	
Keri Lynch	
Sharon Simmons	
Nick White	
Adrian Wright	

Declarations

The Trustees declare that they have approved the Trustees' Annual Report above.

Signed on behalf of the Charity's Trustees



Richard Carter
Chairperson
Trustee



David Cracknell
Treasurer
Trustee

Cherhill Village Hall

Independent Examiner's Report For the Year Ended 31 December 2021

Independent Examiner's Report to the Trustees of Cherhill Village Hall

I report on the financial statements of the Charity for the year ended 31 December 2021 which are set out on pages 7 to 13.

Respective Responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 connection with my examination, no matter has come to my attention

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



Rachel Harries

Honeycroft House
Maiden Lane
Cherhill
Calne
SN11 8UZ

Date

6th June 2022

Cherhill Village Hall

Statement of Financial Activities for the Year Ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources (Note 2)				
Income from:				
Donations and legacies	17,637	-	17,637	15,086
Charitable activities	2,273	-	2,273	4,767
Other trading activities	2,695	1,353	4,049	1,703
Investments	-	-	-	-
Total	22,605	1,353	23,958	21,555
Resources expended (Note3)				
Expenditure on:				
Raising funds	-	734	734	-
Charitable activities	9,584	2,946	12,530	13,400
Other	2	-	2	60
Total	9,586	3,680	13,266	13,460
Net income/(expenditure)	13,020	(2,327)	10,693	8,095
Transfers between funds	-	-	-	-
Net movement in funds	13,020	(2,327)	10,693	8,095
Reconciliation of funds:				
Total funds brought forward	44,180	32,522	76,702	68,607
Total funds carried forward	57,200	30,196	87,395	76,702

Cherhill Village Hall
Balance Sheet
as at 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fixed assets				
Tangible assets	35,393	-	35,393	34,205
Total fixed assets	35,393	-	35,393	34,205
Current assets				
Debtors and Prepayments	-	-	-	-
Cash at bank and in hand	46,083	6,090	52,173	42,717
Total current assets	46,083	6,090	52,173	42,717
Creditors and Liabilities				
Creditors	-	-	-	50
Provision for Liabilities	170	-	170	170
Total Creditors and Liabilities	170	-	170	220
Total Net Assets	81,306	6,090	87,395	76,702
Funds of the Charity				
Unrestricted Funds	57,200		57,200	44,180
Restricted Funds		30,196	30,196	32,522
Total funds	57,200	30,196	87,395	76,702

The financial statements are signed by the following Trustees on behalf of all the Trustees.



Richard Carter
Chairperson
Trustee



David Cracknell
Treasurer
Trustee

Date 13 JUNE 2022

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2021

1. Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities SORP (FRS 102) including Update Bulletin 1 and with the Charities Act 2011.

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

1.2 Fund Structure

Unrestricted funds are general funds that are available for use at the Trustee's discretion in furtherance of the objectives of the Charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Income

All income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to the resources; it is probable that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Income from donations and gifts is included in the statement of financial activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.4 Expenditure

Expenditure is recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Costs of generating funds include costs incurred in attracting income and for joint fundraising events the share of the profit allocated to the other charities.

Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities (Hall Running Costs) and those costs of an indirect nature necessary to support them (Support Costs). Support costs also include all costs involving public accountability of the Charity and its compliance with regulation and good practice.

All resources expended are inclusive of irrecoverable VAT.

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2021

1.5 Tangible Fixed Assets and Depreciation

All tangible assets costing more than £100 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided on tangible fixed assets so as to write off the cost of the assets over their useful economic life on the following bases:

Fixtures, Furniture and Equipment	15% - on a reducing balance basis
	No depreciation in year of purchase

1.6 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Creditors

Creditors are measured at settlement amounts less any trade discounts.

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2021

2. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and Legacies:				
Donations and Gifts				
100 Club	786	-	786	765
Other Donations	120	-	120	20
Grants	16,731	-	16,731	14,301
Total	17,637	-	17,637	15,086
Charitable Activities:				
Hall Hire	2,273	-	2,273	4,767
Total	2,273	-	2,273	4,767
Other Trading Activities:				
Fund Raising Events				
Auction	-	1,353	1,353	-
Solar Panel Feed in Tariff	2,694	-	2,694	1,703
Other	2	-	2	-
Total	2,695	1,353	4,049	1,703
Income from investments:				
Interest income	-	-	-	-
Total	-	-	-	-
 TOTAL INCOME	 22,605	 1,353	 23,958	 21,555

Other information:

Total Funds 2020	
Unrestricted Funds Income	19,055
Restricted Funds Income	2,500

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2021

3. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fund Raising Costs:				
Auction	-	734	734	-
Total	-	734	734	-
Charitable Activities Costs:				
Hall Running Costs:				
Repairs and Maintenance	1,941	-	1,941	5,211
Water and Sewage Rates	577	-	577	560
Heating Oil	1,094	-	1,094	436
Electricity	303	-	303	508
Waste Collection	212	-	212	208
Cleaning	1,886	-	1,886	1,389
Depreciation	2,205	-	2,205	2,139
Sub Total	8,217	-	8,217	10,451
Support Costs:				
Insurance	636	-	636	614
Broadband/Wi-Fi	382	-	382	399
Licences and Subscriptions	152	-	152	207
Legal and Accountancy	-	2,860	2,860	-
Administration/Communication	85	-	85	206
Sundry Expenses	112	-	112	64
Surveys	-	-	-	-
Architect & Consultancy Fees	-	86	86	1,459
Sub Total	1,367	2,946	4,313	2,949
Total	9,584	2,946	12,530	13,400
Other Costs:				
Bank Charges	-	-	-	60
Other Expense	2	-	2	-
Total	2	-	2	60
TOTAL EXPENDITURE	9,586	3,680	13,266	13,460

Other information:

Fund Raising Costs - Auction 2021

Includes share of the proceeds allocated to the other charities involved in the joint fund-raising event

Total Funds 2020

Unrestricted Funds Expenditure 11,853

Restricted Funds Expenditure 1,607

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2021

4. Tangible Fixed Assets

	Buildings £	Heating System £	Furniture / Fittings £	Show Trophies £	Total £
Net Book Value					
At 1st January 2021	19,489	84	14,615	17	34,205
Additions	-	-	3,392	-	3,392
Disposals	-	-	-	-	-
Depreciation	-	13	2,192	-	2,205
At 31st December 2021	19,489	71	15,815	17	35,393

5. Debtors

	2021 £	2020 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	<u>-</u>	<u>-</u>

6. Creditors and Liabilities

	2021 £	2020 £
Trade creditors		
Operating Fund	-	-
New Village Hall Fund	-	50
Provision for liabilities		
Hall Key Deposits	170	170
Hall Hire Deposits	-	-
Total	<u>170</u>	<u>220</u>

7. Funds

	Brought Forward £	Income £	Expenditure	Gains / (Losses)	Carried Forward
Unrestricted Funds					
General Fund	44,180	22,605	9,586	13,020	57,200
Restricted Funds					
Hall Refurbishment Fund	24,106	-	-	-	24,106
New Village Hall Fund	8,416	1,353	3,680	(2,327)	6,090
Total	<u>32,522</u>	<u>1,353</u>	<u>3,680</u>	<u>(2,327)</u>	<u>30,196</u>
Total Funds	<u>76,707</u>	<u>23,958</u>	<u>13,266</u>	<u>10,693</u>	<u>87,395</u>