



Cherhill Village Hall

Registered Charity Number 1164373

**Trustees' Annual Report and Accounts
for the Year Ended 31 December 2022**

Cherhill Village Hall
Trustees Annual Report and Accounts 2022

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Cherhill Village Hall

Trustees Annual Report 2022

Introduction

The Trustees present their annual report and accounts covering the year ended 31st December 2022 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 Village Hall resumed regular activities following the Covid-19 pandemic. Booking levels were high indicating that the hall remains an important asset to the village and the local community.

Primary use was by local groups for a variety of activities including Toddler Groups, Scout Groups, Gardening Club, Women's Institute, Theatre Group, Dance and Exercise Classes, Pilates, Yoga, and the Parish Council. The Theatre Group presented acclaimed productions of a pantomime and a comedy farce.

The Hall has also been regularly used for private functions, community events, and fundraising events by the CIO and other charities. The CIO organised a fundraising auction with the proceeds being shared jointly with Horatio's Garden.

Safety of the Hall is the Trustees primary concern. A new fire detection system with remote as well as local alarm has been installed and the fire extinguishers inspected and replaced where necessary. The electrical system (including solar panels) has also been thoroughly tested and certified by qualified electricians.

The CIO secured ownership of the land earmarked as the site for the new village hall. The new hall has planning permission but must await the raising of substantial funds before construction can begin. In the meantime, the hope is that the site is used by the community for community events. Power and water facilities have been installed as well as improved access and security.

The first event on the site was an extensive four-day programme of activities to celebrate the Queen's Platinum Jubilee including BBQ, fete, quiz, hog roast and dance. It was a coming together that will be memorable for many years to come; A royal affair with marking the Queen's 70th year as monarch at the heart of the weekend. Proceeds from the event were shared with Tommy Croker Memorial Playing Field and St James's Church both in Cherhill. Each organisation, or the representatives of, played a very large role in making the Jubilee Celebrations such a success.

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Financial Review

The Charity had a surplus of income over expenditure of £19189.

Income includes the generous donation by the previous owners of half the land acquired for the site of the new village hall. The donation has been treated as a gift in kind valued at £10320. A grant from the Community Infrastructure Levy (CIL) Funds of £6600 was received from the Parish Council towards the cost of the upgrade works for this community asset.

Hall hire income was comparable to pre-pandemic levels at £8676. The Charity received a Government Omicron Hospitality and Leisure Grant (OHLG) of £2667.

Hall running and support costs (excluding maintenance and depreciation) were comparable to pre-pandemic levels allowing for inflation at £8023. Electrical system (including solar panels) testing and certification represents the major maintenance expenditure at £666.

The Village Hall acted as the lead for the Queen's Jubilee Celebrations and the fundraising auction. All income and expenditure for these events is reported in the Hall accounts. Expenditure includes the share of the proceeds allocated to the other charities involved. Net proceeds to the Village Hall £1251 Queen's Jubilee Celebrations and £709 fundraising auction.

Expenditure for the New Village Hall Project was dominated by the legal costs for acquisition of the land at £2518. This was covered by grants obtained in previous years.

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.

Cherhill Village Hall

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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.

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
Nathan Bliss	
Richard Catt	
David Grafton	
Rob Hylands	
Jan Lord	
Keri Lynch	
Sharon Simmons	
Nick White	

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 2022

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 2022 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.

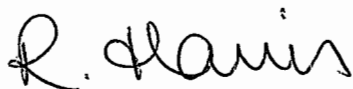
Basis of Independent Examiner's Statement

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

1st June 2023

Cherhill Village Hall

Statement of Financial Activities for the Year Ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources (Note 2)				
Income from:				
Donations and legacies	20,262	-	20,262	17,637
Charitable activities	8,676	-	8,676	2,273
Other trading activities	18,543	-	18,543	4,049
Investments	-	-	-	-
Total	47,480	-	47,480	23,958
Resources expended (Note3)				
Expenditure on:				
Raising funds	14,280	-	14,280	734
Charitable activities	11,404	2,605	14,008	12,530
Other	3	-	3	2
Total	25,687	2,605	28,291	13,266
Net income/(expenditure)	21,794	(2,605)	19,189	10,693
Transfers between funds	-	-	-	-
Net movement in funds	21,794	(2,605)	19,189	10,693
Reconciliation of funds:				
Total funds brought forward	57,200	30,196	87,395	76,702
Total funds carried forward	78,994	27,591	106,584	87,395

Cherhill Village Hall

Balance Sheet as at 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets				
Tangible assets	60,956	-	60,956	35,393
Total fixed assets	60,956	-	60,956	35,393
Current assets				
Debtors and Prepayments	-	-	-	-
Cash at bank and in hand	42,324	3,485	45,809	52,173
Total current assets	42,324	3,485	45,809	52,173
Creditors and Liabilities				
Creditors	-	-	-	-
Provision for Liabilities	180	-	180	170
Total Creditors and Liabilities	180	-	180	170
Total Net Assets	103,100	3,485	106,584	87,395
Funds of the Charity				
Unrestricted Funds	78,994		78,994	57,200
Restricted Funds		27,591	27,591	30,196
Total funds	78,994	27,591	106,584	87,395

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



Richard Carter
Chairperson
Trustee



David Cracknell
Treasurer
Trustee

Date 7th JUNE 2023

Cherhill Village Hall

Notes to the Accounts

for the Year Ended 31 December 2022

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 2022

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.

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Notes to the Accounts for the Year Ended 31 December 2022

2. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and Legacies:				
Donations and Gifts				
100 Club	690	-	690	786
Other Donations	75	-	75	120
Gifts In Kind	10,230	-	10,230	120
Grants	9,267	-	9,267	16,731
Total	20,262	-	20,262	17,637
Charitable Activities:				
Hall Hire	8,676	-	8,676	2,273
Total	8,676	-	8,676	2,273
Other Trading Activities:				
Fund Raising Events				
Auction	1,626	-	1,626	1,353
Queen's Jubilee Celebrations	14,613	-	14,613	-
Solar Panel Feed in Tariff	2,275	-	2,275	2,694
Other	29	-	29	2
Total	18,543	-	18,543	4,049
Income from investments:				
Interest income	-	-	-	-
Total	-	-	-	-
TOTAL INCOME	47,480	-	47,480	23,958

Other information:

Total Funds 2021	
Unrestricted Funds Income	22,605
Restricted Funds Income	1,353

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2022

3. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fund Raising Costs:				
Auction	917	-	917	734
Queen's Jubilee Celebrations	13,363	-	13,363	
Total	14,280	-	14,280	734
Charitable Activities Costs:				
Hall Running Costs:				
Repairs and Maintenance	998	-	998	1,941
Water and Sewage Rates	623	-	623	577
Heating Oil	1,654	-	1,654	1,094
Electricity	687	-	687	303
Waste Collection	324	-	324	212
Cleaning	2,664	-	2,664	1,886
Depreciation	2,383	-	2,383	2,205
Sub Total	9,333	-	9,333	8,217
Support Costs:				
Insurance	1,083	-	1,083	636
Broadband/Wi-Fi	296	-	296	382
Licences and Subscriptions	348	-	348	152
Legal and Accountancy	-	2,518	2,518	2,860
Administration/Communication	69	-	69	85
Sundry Expenses	275	-	275	112
Surveys	-	86	86	-
Architect & Consultancy Fees	-	-	-	86
Sub Total	2,071	2,605	4,675	4,313
Total	11,404	2,605	14,008	12,530
Other Costs:				
Other Expense	3	-	3	2
Total	3	-	3	2
TOTAL EXPENDITURE	25,687	2,605	28,291	13,266

Other information:

Fund Raising Costs - Auction and Queen's Jubilee Celebrations

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

Total Funds 2021

Unrestricted Funds Expenditure 9,586

Restricted Funds Expenditure 3,680

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2022

4. Tangible Fixed Assets

	Buildings & Land £	Heating System £	Furniture / Fittings £	Plant & Equipment £	Show Trophies £	Total £
Net Book Value						
At 1 st January 2022	19,489	71	15,815	-	17	35,393
Additions	20,460	-	409	7,077	-	27,946
Disposals	-	-	-	-	-	-
Depreciation	-	11	2,372	-	-	2,383
At 31 st December 2022	39,949	61	13,852	7,077	17	60,956

5. Debtors

	2022 £	2021 £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

6. Creditors and Liabilities

	2022 £	2021 £
Trade creditors	-	-
Provision for liabilities	-	-
Hall Key Deposits	180	170
Hall Hire Deposits	-	-
Total	180	170

7. Funds

	Brought Forward £	Income £	Expenditur e	Gains / (Losses)	Carried Forward
Unrestricted Funds					
General Fund	57,200	47,480	25,687	21,794	78,994
Restricted Funds					
Hall Refurbishment Fund	24,106	-	-	-	24,106
New Village Hall Fund	6,090	-	2,605	(2,605)	3,485
Total	30,196	-	2,605	(2,605)	27,591
Total Funds	87,395	47,480	28,291	19,189	106,584