



Cherhill Village Hall

Cherhill Village Hall

Registered Charity Number 1164373

Trustees' Annual Report and Accounts for the Year Ended 31 December 2023

Cherhill Village Hall
Trustees Annual Report and Accounts 2023

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Cherhill Village Hall

Trustees Annual Report 2023

Introduction

The Trustees present their annual report and accounts covering the year ended 31st December 2023 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. The new hall has planning permission but must await the raising of substantial funds before construction can begin. Land earmarked as the site for the new village hall was secured in 2022 and is used by the community for community events.

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

Cherhill Village Hall continues to be a valuable village asset, used and enjoyed by the community far beyond the parameters of the village itself. Booking levels at the hall have remained consistently high.

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 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 Parkinson's UK.

The website has been regularly updated to promote events and act as a booking facility and source of relevant information. In the last 12 months, the village hall website has received just over 4,600 visitors with over 3,000 of these visitors new to the site.

The major event of the year was to celebrate the Coronation of King Charles III. Following a similar format to the late Queen's Diamond Jubilee celebrations of the previous year, four days of entertainment and celebration were held on the Village Hall's field (site for the new village hall). Inclement weather did nothing to deter the community from embracing the occasion with the events being supported by nearly 900 attendees over the weekend.

Safety at the Hall remains the Trustees primary concern. All health and safety and fire prevention provisions are regularly checked, tested and recorded and fire extinguishers kept up to date. Regular electrical testing is programmed into the annual maintenance program for the hall.

The Village Hall heating system has been upgraded including replacement of the old boiler, along with the installation and relocation of a new upgraded oil tank. A considerable amount of time was given to investigating the possibility of a more sustainable alternative to oil. Unfortunately, no viable alternative was found that would commercially meet the needs of the hall in the time available.

Cherhill Village Hall

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A full upgrade of the audio and video system has been installed to meet modern standards, be accessible for all users and improve the hearing loop within the hall.

The significant task of raising the funds required for the building of the new village hall is ongoing. Strategy meetings have been held with specialists in the construction and architectural field to aid in the preparation of meaningful grant applications.

Financial Review

The financial results for the year are set out on pages 7 to 13

Hall hire remains the main source of income for the hall but was down on 2022 primarily as a result of a reduction in private bookings. Hall running and support costs (excluding maintenance, depreciation and occasional legal fees) were generally up on 2022 with significant rise in electricity and regular services costs (cleaning, waste management, water, insurance).

The upgrades to the heating system (£10758) and the audio and video system (£4106) were a major cost. A grant from the National Lottery Community Fund of £3692 was successfully secured to pay for the equipment involved the audio and video system upgrade.

The King's Coronation Celebrations yielded net proceeds of £4164 which has been allocated to the designated fund to support the preparation of grant applications for the New Village Hall. The auction had net proceeds of £1168. All income and expenditure for these events is reported in the Hall accounts. Expenditure includes the share of the auction proceeds allocated to Parkinson's UK.

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.

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

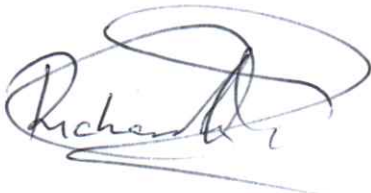
Trustees

Richard Carter	Chairperson
Alan Moore	Vice Chairperson
David Cracknell	Treasurer
Maggie Moore	Booking Clerk
Nathan Bliss	
Richard Catt	
David Grafton	
Rob Hylands	
Sharon Simmons	
John Spiller	
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 2023

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 2023 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.

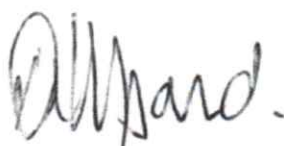
Basis of Independent Examiner's Statement

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.



David Hubbard
Independent Examiner

Date

6th October 2024

Cherhill Village Hall

Statement of Financial Activities for the Year Ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources (Note 2)				
Income from:				
Donations and legacies	715	3,692	4,407	20,262
Charitable activities	8,020	-	8,020	8,676
Other trading activities	24,922	-	24,922	18,543
Investments	-	-	-	-
Total	33,657	3,692	37,349	47,480
Resources expended (Note3)				
Expenditure on:				
Raising funds	17,130	-	17,130	14,280
Charitable activities	13,969	1,141	15,110	14,465
Other	1	-	1	3
Total	31,100	1,141	32,241	28,748
Net income/(expenditure)	2,557	2,551	5,108	18,732
Transfers between funds	(414)	414	-	-
Net movement in funds	2,143	2,965	5,108	18,732
Reconciliation of funds:				
Total funds brought forward	93,628	2,865	96,493	77,761
Total funds carried forward	95,770	5,831	101,601	96,493

Cherhill Village Hall

Balance Sheet

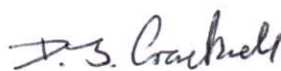
as at 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	61,576	-	61,576	50,864
Total fixed assets	61,576	-	61,576	50,864
Current assets				
Debtors and Prepayments	-	-	-	-
Cash at bank and in hand	39,782	1,787	41,569	45,809
Total current assets	39,782	1,787	41,569	45,809
Creditors and Liabilities				
Creditors and Receipts in Advance	1,344	-	1,344	-
Provision for Liabilities	200	-	200	180
Total Creditors and Liabilities	1,544	-	1,544	180
Total Net Assets	99,813	1,787	101,601	96,493
Funds of the Charity				
Unrestricted Funds				
General Fund	90,987		90,987	93,628
Designated Funds	4,783		4,783	
Restricted Funds				
NVH Planning		1,787	1,787	2,865
Audio/Visual Upgrade		4,043	4,043	-
Total Funds	95,770	5,831	101,601	96,493

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 OCTOBER 2024

Cherhill Village Hall
Notes to the Accounts
for the Year Ended 31 December 2023

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 2023

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 in equal annual instalments on the following bases:

Freehold Land and Buildings	Not depreciated
Hard Landscaping (fences, gates, etc)	10 years
Plant and Machinery	7 years
Fixtures, Furniture and Equipment	5 years

Depreciation is first charged in the calendar month following acquisition or on the bringing into use of the asset, whichever is the later

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 2023

2. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and Legacies:				
Donations and Gifts				
100 Club	715	-	715	690
Other Donations	-	-	-	75
Gifts in Kind	-	-	-	10,230
Grants	-	3,692	3,692	9,267
Total	715	3,692	4,407	20,262
Charitable Activities:				
Hall Hire	8,020	-	8,020	8,676
Total	8,020	-	8,020	8,676
Other Trading Activities:				
Fund Raising Events				
Auction	2,691	-	2,691	1,626
Barn Dance	309	-	309	-
Special Events				
King's Coronation Celebrations*	19,435	-	19,435	14,613
Solar Panel Feed in Tariff	2,337	-	2,337	2,275
Other	151	-	151	29
Total	24,922	-	24,922	18,543
Income from investments:				
Interest income	-	-	-	-
Total	-	-	-	-
TOTAL INCOME	33,657	3,692	37,349	47,480

Other information:

Total Funds 2022	
Unrestricted Funds Income	47,480
Restricted Funds Income	-

* Queen's Jubilee Celebrations in 2022

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2023

3. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fund Raising Costs:				
Fund Raising Events				
Auction	1,522	-	1,522	917
Barn Dance	336	-	336	
Special Events				
King's Coronation Celebrations*	15,271	-	15,271	13,363
Total	17,130	-	17,130	14,280
Charitable Activities Costs:				
Hall Running Costs:				
Repairs and Maintenance	875	-	875	998
Cleaning & Consumables	3,153	-	3,153	2,664
Electricity	1,103	-	1,103	687
Heating Oil	755	-	755	1,654
Waste Collection	394	-	394	324
Water and Sewage Rates	782	-	782	623
Depreciation	4,090	63	4,153	2,840
Sub Total	11,153	63	11,216	9,790
Support Costs:				
Administration/Communication	617	-	617	69
Architect & Consultancy Fees	-	-	-	-
Broadband / Wi-Fi	318	-	318	296
Insurance	1,351	-	1,351	1,083
Legal and Accountancy	-	822	822	2,518
Licences and Subscriptions	377	-	377	348
Sundry Expenses	153	256	409	275
Surveys	-	-	-	86
Sub Total	2,817	1,078	3,895	4,675
Total	13,969	1,141	15,110	14,465
Other Costs:				
Other Expense	1	-	1	3
Total	1	-	1	3
TOTAL EXPENDITURE	31,100	1,141	32,241	28,748

Other information:

Fund Raising Costs - Auction 2023 and 2022 and Queen's Jubilee Celebrations 2022

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

Total Funds 2022

Unrestricted Funds Expenditure 26,144

Restricted Funds Expenditure 2,605

* Queen's Jubilee Celebrations in 2022

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2023

4. Tangible Fixed Assets

	Buildings & Land £	Furniture / Fittings £	Heating System £	Plant & Equipment	Show Trophies £	Total £
Net Book Value						
At 01 January 2023	39,949	4,609	-	6,289	17	50,864
Additions	-	4,106	10,758	-	-	14,864
Disposals	-	-	-	-	-	-
Depreciation	-	(1,738)	(1,256)	(1,159)	-	(4,153)
At 31 December 2023	39,949	6,977	9,502	5,130	17	61,576

5. Debtors

	2023 £	2022 £
Trade Debtors	-	-
Prepayments and Accrued Income	-	-
Other Debtors	-	-
Total	-	-

6. Creditors and Liabilities

	2023 £	2022 £
Trade Creditors	1,167	-
Receipts in Advance	177	-
Provision for Liabilities	-	-
Hall Key Deposits	200	180
Hall Hire Deposits	-	-
Total	1,544	180

7. Funds

	Brought Forward £	Income £	Expenditure	Transfers	Carried Forward
Unrestricted Funds					
General Fund	93,008	33,657	(31,100)	(4,578)	90,987
NVH Development	620	-	-	4,164	4,783
Total	93,628	33,657	(31,100)	(414)	95,770
Restricted Funds					
NVH Planning	2,865	-	(1,078)	-	1,787
Audio/Visual Upgrade	-	3,692	(63)	414	4,043
Total	2,865	3,692	(1,141)	414	5,831
Total Funds	96,493	37,349	(32,241)	-	101,601