



Cherhill Village Hall

Registered Charity Number 1164373

**Trustees' Annual Report and Accounts
for the Year Ended 31 December 2024**

Cherhill Village Hall
Trustees Annual Report and Accounts 2024

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Cherhill Village Hall

Trustees Annual Report 2024

Introduction

The Trustees present their annual report and accounts for the year ended 31st December 2024, along with the report of the Independent Examiner.

Objectives and Activities

Purpose

The main purpose of the Charity is to provide and maintain a Village Hall for recreational, social and educational activities that benefits the inhabitants of Cherhill and the surrounding community.

Activities

The Village Hall premises are available for hire by anyone for recreational and leisure activities, classes, meetings or other functions. Additionally, various events open to the community are held.

The facilities are maintained to ensure efficient and safe execution of the activities and events.

Cherhill Village Hall, now over 40 years old, has an opportunity for a new facility to better meet contemporary needs. The new hall has planning permission but needs significant funding to start construction. Land for the new village hall was secured in 2022 and is currently used for community events.

Public Benefit

In setting objectives and planning for activities, the Trustees have considered the 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 remains a vital asset for the village, utilised by the local community and beyond. Booking levels have consistently remained high.

Primary users include local groups engaged in activities such as Toddler Groups, Scout Groups, Gardening Club, Women's Institute, Theatre Group, Dance and Exercise Classes, Pilates, Yoga, and the Parish Council. The hall is also frequently used for private functions, community events, and fundraising events by the CIO and other charities.

The CIO organised three fundraising events: a barn dance, an auction and 'Call My Bluff'. Proceeds from the auction and 'Call My Bluff' were shared jointly with Julia's House Children's Hospice and the Tommy Croker Memorial Playing Field, respectively.

Ensuring safety at the hall is the Trustees' primary concern. All health, safety, and fire prevention measures are regularly inspected, tested and documented. Fire extinguishers are maintained up-to-date, and regular electrical testing and solar panel inspections are included in the annual maintenance program.

Planning permission for the New Village Hall was granted in 2019 under a Community Right to Build Order. All associated conditions have been met, and the Local Authority has issued a Certificate of Lawfulness confirming the commencement of development. Efforts to raise funds for the new hall's construction continue.

Cherhill Village Hall

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Financial Review

The financial results for the year are set out on pages 7 to 13. Overall income and expenditure are significantly lower as there were no major events held in 2024, unlike the four-day King's Coronation celebrations in 2023.

Hall hire remains the primary source of income, with an increase in 2024 due to more regular and private bookings. Running and support costs (excluding maintenance, depreciation, and occasional legal fees) generally rose by approximately 10%. The cost of heating oil increased significantly due to batch supply, leading to three deliveries in 2024 compared to one in 2023.

Fundraising events in 2024 collectively raised £2682 for the Village Hall. All associated income and expenses are detailed in the Hall's financial accounts. Expenditure includes the portion of auction proceeds allocated to Julia's House. The "Call My Bluff" event's proceeds were equally divided between the Village Hall and the Tommy Croker Memorial Playing Field at source. Proceeds from the barn dance were directed to the designated fund for supporting grant applications for the New Village Hall.

Specialist support was employed to advise, prepare, and submit the case for the Certificate of Lawfulness for the New Village Hall development, costing £790. These costs were covered by the 'New Village Hall Planning' restricted fund, comprising grants obtained in previous years.

Policy on Reserves

The Trustees aim to maintain unrestricted funds to cover approximately six months of unrestricted expenditure (excluding fundraising costs and depreciation). This provides sufficient funds for management, administration, support costs, and emergencies.

Major refurbishment works exceeding 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, governed by its constitution.

Trustee Selection

Charity Trustees are elected at an annual general meeting where all residents of Cherhill Village aged 18 and above can attend and vote according to the constitution. In the event of a casual vacancy, the Charity Trustees may appoint a willing person as a Trustee until the following annual general meeting.

Organisational Structure

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

Risk Management

The Trustees have considered and regularly review general risks threatening the Hall's functioning. Adequate insurance for public liability, fire, theft, and personal accident is in place. Specific fire risk, Covid, and general health and safety risk assessments have been completed. The Trustees believe the most likely risks can be managed with existing policies and arrangements.

Cherhill Village Hall

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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 2024

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 2024 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

9th June 2025

Cherhill Village Hall

Statement of Financial Activities for the Year Ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources (Note 2)				
Income from:				
Donations and legacies	650	-	650	4,407
Charitable activities	9,247	-	9,247	8,020
Other trading activities	6,854	-	6,854	24,922
Investments	-	-	-	-
Other	-	-	-	-
Total	16,750	-	16,750	37,349
Resources expended (Note3)				
Expenditure on:				
Raising funds	1,702	-	1,702	17,130
Charitable activities	16,194	1,613	17,807	15,110
Other	-	-	-	1
Total	17,896	1,613	19,510	32,241
Net income/(expenditure)	(1,146)	(1,613)	(2,759)	5,108
Transfers between funds	-	-	-	-
Net movement in funds	(1,146)	(1,613)	(2,759)	5,108
Reconciliation of funds:				
Total funds brought forward	95,771	5,830	101,601	96,493
Total funds carried forward	94,625	4,217	98,842	101,601

Cherhill Village Hall

Balance Sheet as at 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fixed assets				
Tangible assets	56,528	-	56,528	61,576
Total fixed assets	56,528	-	56,528	61,576
Current assets				
Debtors and Prepayments	-	-	-	-
Cash at bank and in hand	42,247	997	43,244	41,569
Total current assets	42,247	997	43,244	41,569
Creditors and Liabilities				
Creditors and Receipts in Advance	(730)	-	(730)	(1,344)
Provision for Liabilities	(200)	-	(200)	(200)
Total Creditors and Liabilities	(930)	-	(930)	(1,544)
Total Net Assets	97,845	997	98,842	101,601
Funds of the Charity				
Unrestricted Funds				
General Fund	88,320		88,320	90,987
Designated Funds	6,305		6,305	4,783
Restricted Funds				
NVH Planning		997	997	1,787
Audio/Visual Upgrade		3,220	3,220	4,043
Total Funds	94,625	4,217	98,842	101,601

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



Richard Carter
Chairperson
Trustee



David Cracknell
Treasurer
Trustee

Date 12th June 2025

Cherhill Village Hall
Notes to the Accounts
for the Year Ended 31 December 2024

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 proceeds 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 2024

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 2024

2. Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and Legacies:				
Donations and Gifts				
100 Club	600	-	600	715
Other Donations	50	-	50	-
Gifts in Kind	-	-	-	-
Grants	-	-	-	3,692
Total	650	-	650	4,407
Charitable Activities:				
Hall Hire	9,247	-	9,247	8,020
Total	9,247	-	9,247	8,020
Other Trading Activities:				
Fund Raising Events				
Auction	1,817	-	1,817	2,691
Barn Dance	2,091	-	2,091	309
Call My Bluff	477	-	477	-
Special Events				
King's Coronation Celebrations	-	-	-	19,435
Solar Panel Feed in Tariff	2,469	-	2,469	2,337
Total	6,854	-	6,854	24,922
Income from investments:				
Interest income	-	-	-	-
Total	-	-	-	-
Other Income:				
Other	-	-	-	151
TOTAL INCOME	16,750	-	16,750	37,349

Other information:

Total Funds 2023	
Unrestricted Funds Income	33,657
Restricted Funds Income	3,692

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2024

3. Analysis of Expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fund Raising Costs:				
Fund Raising Events				
Auction	1,134	-	1,134	1,522
Barn Dance	569	-	569	336
Call My Bluff	-	-	-	-
Special Events				
King's Coronation Celebrations	-	-	-	15,271
Total	1,702	-	1,702	17,130
Charitable Activities Costs:				
Hall Running Costs:				
Repairs and Maintenance	686	-	686	875
Cleaning & Consumables	3,635	-	3,635	3,153
Electricity	1,158	-	1,158	1,103
Heating Oil	2,386	-	2,386	755
Waste Collection	549	-	549	394
Water and Sewage Rates	867	-	867	782
Depreciation	4,225	823	5,048	4,153
Sub Total	13,505	823	14,328	11,216
Support Costs:				
Administration/Communication	439	-	439	617
Architect & Consultancy Fees	-	791	791	-
Broadband / Wi-Fi	329	-	329	318
Insurance	1,441	-	1,441	1,351
Legal and Accountancy	-	-	-	822
Licences and Subscriptions	422	-	422	377
Sundry Expenses	58	-	58	409
Surveys	-	-	-	-
Sub Total	2,688	791	3,479	3,895
Total	16,194	1,613	17,807	15,110
Other Costs:				
Other Expense	-	-	-	1
Total	-	-	-	1
TOTAL EXPENDITURE	17,896	1,613	19,510	32,241

Other information:

Fund Raising Costs - Auction 2024 and 2023

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

Total Funds 2023

Unrestricted Funds Expenditure 31,100

Restricted Funds Expenditure 1,141

Cherhill Village Hall

Notes to the Accounts for the Year Ended 31 December 2024

4. Tangible Fixed Assets

	Buildings & Land £	Furniture / Fittings £	Heating System £	Plant & Equipment £	Show Trophies £	Total £
Net Book Value						
At 01 January 2024	39,949	6,977	9,502	5,130	17	61,576
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Depreciation	-	(2,346)	(1,540)	(1,162)	-	(5,048)
At 31 December 2024	39,949	4,631	7,962	3,968	17	56,528

5. Debtors

	2024 £	2023 £
Trade Debtors	-	-
Prepayments	-	-
Total	-	-

6. Creditors and Liabilities

	2024 £	2023 £
Trade Creditors	680	1,167
Receipts in Advance	50	177
Provision for Liabilities		
Hall Key Deposits	200	200
Hall Hire Deposits	-	-
Total	930	1,544

7. Funds

	Brought Forward £	Income £	Expenditure £	Transfers £	Carried Forward £
Unrestricted Funds					
General Fund	90,987	16,750	(17,896)	(1,522)	88,320
NVH Development	4,783	-	-	1,522	6,305
Total	95,771	16,750	(17,896)	-	94,625
Restricted Funds					
NVH Planning	1,787	-	(791)	-	997
Audio/Visual Upgrade	4,043	-	(823)	-	3,220
Total	5,830	-	(1,613)	-	4,217
Total Funds	101,601	16,750	(19,510)	-	98,842