

SWINSTEAD VILLAGE HALL

INCOME AND EXPENDITURE ACCOUNT

For the Year Ended

	2 0 2 4	
	£	£
INCOME		
<u>Trading Income</u>		
Hall Hire / Bar	35,070.10	35,070.10
Fund Raising & Donations		3,750.40
<u>Investment Income</u>		
Interest earned		0.00
TOTAL INCOME		38,820.50
<u>DIRECT CHARITABLE EXPENDITURE</u>		
Maintenance/Improvements	6,957.16	
TV Licence	318.00	
Utilities	3,759.50	
Insurance	787.95	
Cleaning and Sundries	753.00	
		12,575.61
<u>Trading Expenses</u>		
Bar Expenses	20,114.80	
Other Fund Raising expenses	4,323.63	
		24,438.43
Donations		3,747.00
<u>Management Expenses</u>		
Internet / Website	243.92	
Professional Fees / Charges	189.89	
		433.81
TOTAL EXPENDITURE		41,194.85
SURPLUS FOR THE YEAR		-2,374.35



# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
Swinstead Village Hall

**On accounts for the year  
ended**

05/04/2024

**Charity no  
(if any)**

1171944

**Set out on pages**

(remember to include the page numbers of additional sheets)

**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.

**Signed:**

FC Hatchman

**Date:** 25/04/2024

**Name:**

Fiona Hatchman

**Relevant professional  
qualification(s) or body  
(if any):**

CPFA

**Address:**

2 Barn End

Skillington

Grantham, NG33 5EA

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.



## **Additions Accountancy (Grantham) Limited**

**Internal Audit Statement, for the financial year ending 31 March, 2024**

**To Swinstead Village Hall Committee**

Further to a review of the financial statements and records for the period 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March 2024 I conclude that:

**Financial Statements:**

- All income and expenditure has been reported and shown in the Village Hall's Cash Book and expenditure has been appropriately recorded by type.
- I have completed an Income & Expenditure report (attached) using the figures from the cashbook provided. This reports a £xxx surplus for the financial year.
- I have also completed a bank reconciliation for the period, also attached.
- The accounts have been prepared using cash accounting methods and, therefore, offer a simple reflection of the village hall's financial position. No year-end accruals have been made.

**Financial Control and Reporting:**

- All expenditure is supported by the relevant documentation. Invoices have been signed and authorised for payment by the appropriate, designated signatories.
- Cheque stubs are signed by the required authorised signatories, and all spending is reported in the Income and expenditure Statement.
- Where donations are made (e.g., to McMillan and the darts marathon), it would be best practice to get an authorised note of the expenditure incurred or a note of receipt

Fiona Hatchman, B.A. (Hons), CPFA.

Director, Additions Accountancy (Grantham) Ltd.