

HONEYBOURNE VILLAGE HALL

England & Wales - Charity number 1181450

Details

Status Registered

Legal form CIO

Registered 2019-01-07

Register [View on the Charity Commission register](#)

Contact

Address Harvest Close
Honeybourne
Evesham
Worcestershire
WR11 7HR

Phone 01386 833 600

Email honeybournevhtreasurer@hotmail.com

Website www.honeybournevillagehall.org

Activities

Objects: THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF HONEYBOURNE WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:(A) MEETINGS, LECTURES AND CLASSES, AND(B) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: Provision of a charitable community facility that is available to the public in the Honeybourne area for community-related social, health and recreational activities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Recreation

Geography

- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,709	£54,601	-	-
2024-03-31	£44,771	£70,962	-	-
2023-03-31	£50,230	£58,493	-	-
2022-03-31	£49,814	£68,669	-	-
2021-03-31	£61,843	£40,768	-	-

Trustees

Name	Role	Appointed
Angela Herbert		2022-06-25
Douglas Rushton		2018-03-26
Heath Michael Jobes		2022-06-25
Linda Jane Judge		2022-06-25
Sylvia Matthews		2018-03-26

HONEYBOURNE VILLAGE HALL

England & Wales - Charity number 1181450

Accounts

HONEYBOURNE VILLAGE HALL

CHARITY NUMBER 1181450

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2025**



PSG Bowdens
Accountants, Tax and Business Advisors

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

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HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2025. The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts, FRS 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" and the Charities Act 2011.

The Charitable Incorporated Organisation (CIO), called Honeybourne Village Hall (1181450), was established on 7th January 2019 with the same purpose and objectives as the unincorporated charity called Honeybourne Village Hall (523155). On 1st April 2019 all the assets, liabilities and funds of this unincorporated charity were transferred to the CIO and all activities ceased within the unincorporated charity. References in these accounts to "the charity" refer to either entity, depending on the context.

REFERENCE AND ADMINISTRATIVE DETAILS

Honeybourne Village Hall is a charity registered with the Charity Commission. The charity registration number is 1181450. The principal contact is:

Mr Heath Jobes

Harvest Close

Honeybourne

Evesham

Worcestershire, WR11 7RH

The Trustees serving during the year and since the year end are as follows:

Mr Heath Jobes (Treasurer)

Mrs Angela Herbert

Mr Timothy Wild (Chairman)

Mrs Linda Judge

Mrs Sylvia Matthews

Mr Douglas Rushton

The Independent Examiner is:

Mrs Ginette Getting FCA FFA

PSG Bowdens LLP

Unit 14 Craycombe Farm

Evesham Road

Fladbury

Worcestershire

WR10 2QS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its constitution and is a Charitable Incorporated Organisation (CIO).

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is run by the Trustees, meeting regularly to administer the charity and at least four times a year.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to represent all those with an interest in the local community, and by working in partnership, provide for improvement in the local environs for an involved and valued community. This objective is met by providing an available, sustainable, and well-maintained village hall, providing a focal point for the village thereby bringing the local community together.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission on public benefit when deciding on the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Over the past 12 months we can once again look back on the many successful events we've held including, quiz nights, regular movie nights, free lunch event for the local over 60's parishioners of the village, Table Top sales, a live theatre production, along with a Christmas pantomime and a music and dance night. We continue to host a wide variety of regular classes for all ages of the community, meetings, social activities and our weekly coffee morning, as well as private hirers to the local community continue to increase, along with increased bookings from local businesses using our facilities. All of this activity has two purposes – to fulfil our mission statement of “making the hall the centre of the village community” and to ensure we generate sufficient income to cover our day to day expenditure and build up our reserves for future costs.

FINANCIAL REVIEW

The activities of the hall generated income of £39,709. Expenditure of £30,742 delivered a Net Income position of £8,967 before depreciation charges.

FUNDS

Restricted funds are tied to a particular purpose, as specified by the donor. The charity has a restricted fund balance of £852,022 as at 31st March 2025 which relates to the net value of the construction of the new hall facility.

Unrestricted funds comprise those funds that are not subject to specific donor restrictions placed on them. Total unrestricted funds at 31st March 2025 were £95,644.

RESERVES POLICY

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis. The policy of the charity is for hall lettings and fundraising activities to be sufficient to meet the ongoing costs of running the charity.

PLANS FOR FUTURE PERIODS

Looking to the future, we intend to hold regular events over the year (movie night, quiz night and other events) to generate additional income to support the running of the village hall. We intend to promote and encourage the use of the hall for business purposes, by promoting the village hall outside of the local community and attract additional users for the hall during weekdays and promoting the hall for private weekend hirers for events such as parties and weddings.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure.

DECLARATION

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

Signed on behalf of Honeybourne Village Hall.

Chairman



Dated: 11th July 2025

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Independent Examiner's Report
To the Trustees of
Honeybourne Village Hall

I report on the accounts of the charity for the year ended 31st March 2025, which are set out on pages 2 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ginette Getting FCA FFA
PSG Bowdens LLP
Unit 14 Craycombe Farm
Evesham Road
Fladbury
Worcestershire
WR10 2QS

Dated: 11th July 2025


HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Statement of Financial Activities
For the year ended 31st March 2025


	Notes	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Income and endowments from:	2				
Donations and legacies		4,457	-	4,457	11,395
Charitable activities		24,128		24,128	19,381
Other trading activities		8,757		8,757	9,938
Investments		-	-	-	1,087
Other		2,367		2,367	2,970
Total		<u>39,709</u>	<u>-</u>	<u>39,709</u>	<u>44,771</u>
Expenditure on:	3				
Raising funds		(4,983)	-	(4,983)	(7,452)
Charitable activities		(24,176)	-	(24,176)	(34,130)
Other		(1,583)	-	(1,583)	(4,587)
Total		<u>(30,742)</u>	<u>-</u>	<u>(30,742)</u>	<u>(46,169)</u>
Net income/(expenditure) before depreciation		8,967	-	8,967	(1,398)
Depreciation		-	(23,859)	(23,859)	(24,793)
Net income/(expenditure)		<u>8,967</u>	<u>(23,859)</u>	<u>(14,892)</u>	<u>(26,191)</u>
Total funds brought forward		88,900	873,658	962,558	988,749
Transfers between restricted & unrestricted funds		(2,223)	2,223	-	-
Total funds carried forward		<u>95,644</u>	<u>852,022</u>	<u>947,666</u>	<u>962,558</u>

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Balance Sheet
As at 31st March 2025

	Notes	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Fixed assets					
Tangible assets	4	-	852,022	852,022	875,881
Current assets					
Debtors	5	-	-	-	-
Cash at bank and in hand	6	96,294	0	96,294	87,277
		<u>96,294</u>	<u>0</u>	<u>96,294</u>	<u>87,277</u>
Liabilities					
Creditors; amounts falling due within one year	7	(650)		(650)	(600)
		<u>(650)</u>	<u>-</u>	<u>(650)</u>	<u>(600)</u>
Total net assets		<u>95,644</u>	<u>852,022</u>	<u>947,666</u>	<u>962,558</u>
The funds of the charity:					
Restricted funds			852,022	852,022	873,658
Unrestricted funds		95,644		95,644	88,900
		<u>95,644</u>	<u>852,022</u>	<u>947,666</u>	<u>962,558</u>

Approved by the Trustees and signed on their behalf by:


 _____ Dated: 11th July 2025
 Timothy Wild - Chairman


 _____ Dated: 11th July 2025
 Heath Jobs - Treasurer

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts
For the year ended 31st March 2025

1. Accounting Policies

i) Basis of preparation

The Honeybourne Village Hall meets the definition of a public benefit entity under FRS 102.

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling, which is the functional currency of the charity.

ii) Income

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report where applicable.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds or charitable activities. Costs of management, administration and governance are allocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	3 years – 15 years, straight line
Buildings	25 years - 75 years, straight line

Depreciation is charged on completion of a construction project.

v) Funds

Where there is a restriction imposed by the donor on the purpose to which a fund can be used, the fund is classified as a Restricted Fund.

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

The charity has no endowment funds.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2025

vi) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2025

2. Analysis of Income

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations and legacies				
Parish Council & Wychavon grants & donations	1,210		1,210	-
Big Lottery Fund - other	2,988		2,988	9,528
Other grants	-		-	1,539
Personal donations	259		259	328
Charitable activities				
hall hire	24,128		24,128	19,381
Other trading activities				
fundraising & community events	8,757		8,757	9,938
Investments				
interest			-	1,087
Other				
Income from EV charge point	1,565		1,565	1,974
Income from solar panels	801		801	996
Total income	39,709	-	39,709	44,771

3. Analysis of Expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Raising funds				
fundraising events	4,983		4,983	7,452
	4,983	-	4,983	7,452
Charitable activities				
<u>Provision of village hall:</u>				
property maintenance and repairs	10,725		10,725	4,525
insurance	993		993	947
cleaning	2,954		2,954	3,112
utilities	5,129		5,129	6,648
wages & pensions	-		-	14,518
management and administration	4,375		4,375	4,380
	24,176	-	24,176	34,130
Other				
professional fees	1,583		1,583	4,587
depreciation		23,859	23,859	24,793
	1,583	23,859	25,442	29,380
Total expenditure	30,742	23,859	54,601	70,962

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2025

4. Fixed Assets

	Freehold Land & Buildings £	Property Under Construction £	Fixtures, Fittings & Equipment £	Fixtures, Fittings & Equipment £	Total £
Cost					
At 1 April 2024	875,284	-	97,001	1,741	974,026
Additions					-
Category transfers					-
At 31st March 2025	<u>875,284</u>	<u>-</u>	<u>97,001</u>	<u>1,741</u>	<u>974,026</u>
Depreciation					
At 1 April 2024	59,083	-	37,321	1,741	98,146
Charge for the year	14,009		9,849	-	23,859
At 31st March 2025	<u>73,093</u>	<u>-</u>	<u>47,170</u>	<u>1,741</u>	<u>122,004</u>
Net Book Value					
At 31st March 2025	<u>802,191</u>	<u>-</u>	<u>49,831</u>	<u>-</u>	<u>852,022</u>
At 31st March 2024	<u>816,201</u>	<u>-</u>	<u>59,680</u>	<u>-</u>	<u>875,880</u>

5. Cash at bank and in hand

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Cash at bank and in hand				
General current account	26,201		26,201	16,666
Skipton building society account			-	-
New Hall account		19,994	19,994	70,512
Investments		50,000	50,000	-
	<u>26,201</u>	<u>69,994</u>	<u>96,195</u>	<u>87,178</u>
Internal re-allocation of funds	69,994	(69,994)	-	
Petty cash	100		100	100
	<u>96,295</u>	<u>0</u>	<u>96,295</u>	<u>87,278</u>

6. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Creditors and accruals	<u>650</u>		<u>650</u>	<u>600</u>

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

Notes to the Accounts (continued)
For the year ended 31st March 2025

7. Trustees remuneration, benefits and expenses

No trustees received any remuneration or other benefits or expenses for the year ended 31st March 2025 or the year ended 31st March 2024.

8. Related party transactions

There were no related party transactions in the year.

9. Control

The charity is under the control of its trustees.

HONEYBOURNE VILLAGE HALL

England & Wales - Charity number 1181450

Accounts

HONEYBOURNE VILLAGE HALL

CHARITY NUMBER 1181450

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024**



PSG Bowdens
Accountants, Tax and Business Advisors

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

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HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2024. The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts, FRS 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" and the Charities Act 2011.

The Charitable Incorporated Organisation (CIO), called Honeybourne Village Hall (1181450), was established on 7th January 2019 with the same purpose and objectives as the unincorporated charity called Honeybourne Village Hall (523155). On 1st April 2019 all the assets, liabilities and funds of this unincorporated charity were transferred to the CIO and all activities ceased within the unincorporated charity. References in these accounts to "the charity" refer to either entity, depending on the context.

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Honeybourne Village Hall is a charity registered with the Charity Commission. The charity registration number is 1181450. The principal contact is:

Mr Heath Jobes
Harvest Close
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The Trustees serving during the year and since the year end are as follows:

Mr Heath Jobes (Treasurer)
Mrs Angela Herbert
Mr Timothy Wild (Chairman)
Mrs Linda Judge
Mrs Sylvia Matthews
Mr Douglas Rushton

The Independent Examiner is:

Mrs Ginette Getting FCA FFA
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Fladbury
Worcestershire
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STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its constitution and is a Charitable Incorporated Organisation (CIO).

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is run by the Trustees, meeting regularly to administer the charity and at least four times a year.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to represent all those with an interest in the local community, and by working in partnership, provide for improvement in the local environs for an involved and valued community. This objective is met by providing an available, sustainable, and well-maintained village hall, providing a focal point for the village thereby bringing the local community together.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission on public benefit when deciding on the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Over the past 12 months we can once again look back on many successful events including, quiz nights, regular movie nights, free Coronation Afternoon tea for the local over 60's parishioners of the village, a live theatre production, along with a Christmas pantomime and another free lunch event for the over 60's. We continue to host a wide variety of regular classes for all ages of the community, meetings, social activities and our weekly coffee morning, as well as private hirers to the local community continue to increase. All of this activity has two purposes – to fulfil our mission statement of “making the hall the centre of the village community” and to ensure we generate sufficient income to cover our expenditure.

FINANCIAL REVIEW

The activities of the hall generated income of £44,771. Expenditure of £46,169 delivered a Net Expenditure position of £1,398 before depreciation charges.

FUNDS

Restricted funds are tied to a particular purpose, as specified by the donor. The charity has a restricted fund balance of £873,658 as at 31st March 2024 which relates to the net value of the construction of the new hall facility.

Unrestricted funds comprise those funds that are not subject to specific donor restrictions placed on them. Total unrestricted funds at 31st March 2024 were £88,900.

RESERVES POLICY

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis. The policy of the charity is for hall lettings and fundraising activities to be sufficient to meet the ongoing costs of running the charity.

PLANS FOR FUTURE PERIODS

Looking to the future, we intend to hold regular events over the year (movie night, quiz night and other events) to generate additional income to support the running of the village hall. We intend to promote and encourage the use of the hall for business purposes, by promoting the village hall outside of the local community and attract additional users for the hall during weekdays and promoting the hall for private weekend hirers for events such as parties and weddings.

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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- select suitable accounting policies and then apply them consistently;
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RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure.

DECLARATION

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

Signed on behalf of Honeybourne Village Hall.



Chairman

Dated: 26th July 2024

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Independent Examiner's Report
To the Trustees of
Honeybourne Village Hall

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ginette Getting FCA FFA
PSG Bowdens LLP
Unit 14 Craycombe Farm
Evesham Road
Fladbury
Worcestershire
WR10 2QS

Dated: 26th July 2024

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Statement of Financial Activities
For the year ended 31st March 2024

	Notes	Unrestricted £	Restricted £	Unrestricted 2024 Total £	Unrestricted 2023 Total £
Income and endowments from:					
	2				
Donations and legacies		1,867	9,528	11,395	17,851
Charitable activities		19,381		19,381	20,799
Other trading activities		9,938		9,938	9,570
Investments		987	100	1,087	167
Other		2,970		2,970	1,843
Total		35,143	9,628	44,771	50,230
Expenditure on:					
	3				
Raising funds		(7,452)	-	(7,452)	(4,792)
Charitable activities		(19,612)	(14,518)	(34,130)	(27,918)
Other		(4,587)	-	(4,587)	(991)
Total		(31,651)	(14,518)	(46,169)	(33,701)
Net income/(expenditure) before depreciation		3,492	(4,890)	(1,398)	16,529
Depreciation		-	(24,793)	(24,793)	(24,792)
Net income/(expenditure)		3,492	(29,683)	(26,191)	(8,263)
Total funds brought forward		85,408	903,341	988,749	997,012
Transfers between restricted & unrestricted funds		-	-	-	-
Total funds carried forward		88,900	873,658	962,558	988,749

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Balance Sheet
As at 31st March 2024

	Notes	Unrestricted £	Restricted £	Unrestricted 2024 Total £	Unrestricted 2023 Total £
Fixed assets					
Tangible assets	4	-	875,881	875,881	900,673
Current assets					
Debtors		-		-	-
Cash at bank and in hand	5	89,500	(2,223)	87,277	88,676
		<u>89,500</u>	<u>(2,223)</u>	<u>87,277</u>	<u>88,676</u>
Liabilities					
Creditors; amounts falling due within one year	6	(600)		(600)	(600)
		<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(600)</u>
Total net assets		<u>88,900</u>	<u>873,658</u>	<u>962,558</u>	<u>988,749</u>
The funds of the charity:					
Restricted funds		-	873,658	873,658	903,341
Unrestricted funds		88,900		88,900	85,408
		<u>88,900</u>	<u>873,658</u>	<u>962,558</u>	<u>988,749</u>

Approved by the Trustees and signed on their behalf by:



 Timothy Wild - Chairman

Dated: 26th July 2024



 Heath Jobs - Treasurer

Dated: 26th July 2024

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts
For the year ended 31st March 2024

1. Accounting Policies

i) Basis of preparation

The Honeybourne Village Hall meets the definition of a public benefit entity under FRS 102.

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling, which is the functional currency of the charity.

ii) Income

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report where applicable.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds or charitable activities. Costs of management, administration and governance are allocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	3 years – 15 years, straight line
Buildings	25 years - 75 years, straight line

Depreciation is charged on completion of a construction project.

v) Funds

Where there is a restriction imposed by the donor on the purpose to which a fund can be used, the fund is classified as a Restricted Fund.

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

The charity has no endowment funds.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2024

vi) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2024

2. Analysis of Income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations and legacies				
Big Lottery Fund - other		9,528	9,528	12,942
Other grants	1,539		1,539	4,300
Personal donations	328		328	609
Charitable activities				
hall hire	19,381		19,381	20,799
Other trading activities				
fundraising & community events	9,938		9,938	9,570
Investments				
interest	987	100	1,087	167
Other				
Income from EV charge point	1,974		1,974	1,112
Income from solar panels	996		996	731
Total income	35,143	9,628	44,771	50,230

3. Analysis of Expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Raising funds				
fundraising events	7,452		7,452	4,792
	7,452	-	7,452	4,792
Charitable activities				
<u>Provision of village hall:</u>				
property maintenance and repairs	4,525		4,525	2,092
insurance	947		947	1,028
cleaning	3,112		3,112	2,631
utilities	6,648		6,648	6,209
wages & pensions		14,518	14,518	12,736
management and administration	4,380		4,380	3,222
	19,612	14,518	34,130	27,918
Other				
professional fees	4,587		4,587	991
depreciation	-	24,793	24,793	24,793
	4,587	24,793	29,380	25,784
Total expenditure	31,651	39,311	70,962	58,493

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2024

4. Fixed Assets

	Freehold Land & Buildings £	Property Under Construction £	Fixtures, Fittings & Equipment £	Fixtures, Fittings & Equipment £	Total £
Cost					
At 1 April 2023	875,284	-	97,001	1,741	974,026
Additions					-
Category transfers					-
At 31st March 2024	875,284	-	97,001	1,741	974,026
Depreciation					
At 1 April 2023	44,140		27,472	1,741	73,353
Charge for the year	14,943		9,849	-	24,793
At 31st March 2024	59,083	-	37,321	1,741	98,146
Net Book Value					
At 31st March 2024	816,201	-	59,680	-	875,880
At 31st March 2023	831,144	-	69,529	-	900,673

5. Cash at bank and in hand

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Cash at bank and in hand				
General current account	16,666		16,666	28,678
Skipton building society account	-		-	29,765
New Hall account	30,751	39,761	70,512	30,133
Internal re-allocation of funds	41,984	(41,984)	-	-
	89,400	(2,223)	87,178	88,576
Petty cash	100		100	100
	89,500	(2,223)	87,278	88,676

6. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Creditors and accruals	600	-	600	600

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

Notes to the Accounts (continued)
For the year ended 31st March 2024

7. Trustees remuneration, benefits and expenses

No trustees received any remuneration or other benefits or expenses for the year ended 31st March 2024 or the year ended 31st March 2023.

8. Related party transactions

There were no related party transactions in the year.

9. Control

The charity is under the control of its trustees.

HONEYBOURNE VILLAGE HALL

England & Wales - Charity number 1181450

Accounts

HONEYBOURNE VILLAGE HALL

CHARITY NUMBER 1181450

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2023**



PSG Bowdens
Accountants, Tax and Business Advisors

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

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HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2023. The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts, FRS 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" and the Charities Act 2011.

The Charitable Incorporated Organisation (CIO), called Honeybourne Village Hall (1181450), was established on 7th January 2019 with the same purpose and objectives as the unincorporated charity called Honeybourne Village Hall (523155). On 1st April 2019 all the assets, liabilities and funds of this unincorporated charity were transferred to the CIO and all activities ceased within the unincorporated charity. References in these accounts to "the charity" refer to either entity, depending on the context.

REFERENCE AND ADMINISTRATIVE DETAILS

Honeybourne Village Hall is a charity registered with the Charity Commission. The charity registration number is 1181450. The principal contact is:

Mr Heath Jobes
Harvest Close
Honeybourne
Evesham
Worcestershire, WR11 7RH

The Trustees serving during the year and since the year end are as follows:

Mr Heath Jobes (Treasurer)
Mrs Angela Herbert
Mr Timothy Wild
Mrs Linda Judge
Mr Graham Clelland (Chairman)
Mrs Sylvia Matthews
Mr Douglas Rushton

The Independent Examiner is:

Mrs Ginette Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire, WR11 4EU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its constitution and is a Charitable Incorporated Organisation (CIO).

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is run by the Trustees, meeting regularly to administer the charity and at least four times a year.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to represent all those with an interest in the local community, and by working in partnership, provide for improvement in the local environs for an involved and valued community. This objective is met by providing an available, sustainable, and well-maintained village hall, providing a focal point for the village thereby bringing the local community together.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission on public benefit when deciding on the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Over the past 12 months we can once again look back on many successful events, including three quiz nights, a musical evening with local singers, one live theatre event and monthly film nights. We now host a variety of regular classes for all ages of the community, meetings, social activities and coffee mornings as well as private hirers to the local community and are still on the increase. All of this activity has two purposes - to fulfil our mission statement of "making the hall the centre of the village community" and to ensure we generate sufficient income to cover our expenditure.

The annual Christmas Tree lighting in partnership with the parish council took place again this year, with numbers exceeding the previous year, with food, entertainment and mulled wine and hot chocolate on offer.

FINANCIAL REVIEW

The activities of the hall generated income of £50,230. Expenditure of £33,701 delivered a Net Income position of £16,529 before depreciation charges.

FUNDS

Restricted funds are tied to a particular purpose, as specified by the donor. The charity has a restricted fund balance of £903,341 as at 31st March 2023 which relates to the net value of the construction of the new hall facility.

Unrestricted funds comprise those funds that are not subject to specific donor restrictions placed on them. Total unrestricted funds at 31st March 2023 were £85,408.

RESERVES POLICY

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis. The policy of the charity is for hall lettings and fundraising activities to be sufficient to meet the ongoing costs of running the charity.

PLANS FOR FUTURE PERIODS

Looking to the future, we intend to hold two events a month where possible (movie night and another event) to generate additional income to support the running of the village hall. We intend to promote and encourage the use of the hall for business purposes, by promoting the village hall outside of the local community and attract additional users for the hall during week day mornings and afternoons.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure.

DECLARATION

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

Signed on behalf of Honeybourne Village Hall.

Chairman



Dated: 6th July 2023

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Independent Examiner's Report
To the Trustees of
Honeybourne Village Hall

I report on the accounts of the charity for the year ended 31st March 2023, which are set out on pages 2 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ginette Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham, Worcestershire WR11 4EU

Dated: 6th July 2023

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Statement of Financial Activities
For the year ended 31st March 2023

	Notes	Unrestricted £	Restricted £	Unrestricted 2023 Total £	Unrestricted 2022 Total £
Income and endowments from:	2				
Donations and legacies		609	17,242	17,851	16,966
Charitable activities		20,799	-	20,799	14,763
Other trading activities		9,570	-	9,570	6,229
Investments		167	-	167	15
Other		1,843	-	1,843	11,841
Total		<u>32,988</u>	<u>17,242</u>	<u>50,230</u>	<u>49,814</u>
Expenditure on:	3				
Raising funds		(4,792)	-	(4,792)	(5,110)
Charitable activities		(14,072)	(13,846)	(27,918)	(21,224)
Other		(991)	-	(991)	(17,561)
Total		<u>(19,855)</u>	<u>(13,846)</u>	<u>(33,701)</u>	<u>(43,895)</u>
Net income/(expenditure) before depreciation		13,133	3,396	16,529	5,919
Depreciation		-	(24,792)	(24,792)	(24,774)
Net income/(expenditure)		<u>13,133</u>	<u>(21,396)</u>	<u>(8,263)</u>	<u>(18,855)</u>
Total funds brought forward		71,765	925,247	997,012	1,015,867
Transfers between restricted & unrestricted funds		510	(510)	-	-
Total funds carried forward		<u>85,408</u>	<u>903,341</u>	<u>988,749</u>	<u>997,012</u>

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Balance Sheet
As at 31st March 2023

	Notes	Unrestricted £	Restricted £	Unrestricted 2023 Total £	Unrestricted 2022 Total £
Fixed assets					
Tangible assets	4	-	900,673	900,673	919,731
Current assets					
Debtors	5	-	-	-	113
Cash at bank and in hand	6	86,008	2,668	88,676	78,278
		<u>86,008</u>	<u>2,668</u>	<u>88,676</u>	<u>78,391</u>
Liabilities					
Creditors; amounts falling due within one year	7	(600)	-	(600)	(1,110)
		<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(1,110)</u>
Total net assets		<u>85,408</u>	<u>903,341</u>	<u>988,749</u>	<u>997,012</u>
The funds of the charity:					
Restricted funds		-	903,341	903,341	925,247
Unrestricted funds		85,408	-	85,408	71,765
		<u>85,408</u>	<u>903,341</u>	<u>988,749</u>	<u>997,012</u>

Approved by the Trustees and signed on their behalf by:


 _____ Dated: 6th July 2023
 Graham Clelland - Chairman


 _____ Dated: 6th July 2023
 Heath Jobs - Treasurer

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts
For the year ended 31st March 2023

1. Accounting Policies

i) Basis of preparation

The Honeybourne Village Hall meets the definition of a public benefit entity under FRS 102.

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling, which is the functional currency of the charity.

ii) Income

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report where applicable.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds or charitable activities. Costs of management, administration and governance are allocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	3 years – 15 years, straight line
Buildings	25 years - 75 years, straight line

Depreciation is charged on completion of a construction project.

v) Funds

Where there is a restriction imposed by the donor on the purpose to which a fund can be used, the fund is classified as a Restricted Fund.

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

The charity has no endowment funds.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2023

vi) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2023

2. Analysis of Income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations and legacies				
Big Lottery Fund		12,942	12,942	14,328
Other grants		4,300	4,300	1,500
Personal donations	609		609	1,138
Charitable activities				
hall hire	20,799		20,799	14,763
Other trading activities				
fundraising events	9,570		9,570	6,229
Investments				
interest	167		167	15
Other				
Sale of old Village Hall			-	11,365
Covid grants and job retention scheme	1,112		1,112	476
Income from EV charge point	731		731	-
Total income	32,988	17,242	50,230	49,814

3. Analysis of Expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Raising funds				
fundraising events	4,792		4,792	4,125
opening event			-	985
	4,792	-	4,792	5,110
Charitable activities				
<u>Provision of village hall:</u>				
property maintenance and repairs	2,092		2,092	2,334
insurance	1,028		1,028	911
cleaning	2,631		2,631	2,494
utilities	5,099	1,110	6,209	1,224
wages & pensions		12,736	12,736	11,544
management and administration	3,222		3,222	2,717
	14,072	13,846	27,918	21,224
Other				
professional fees	991		991	17,561
Total expenditure before depreciation	19,855	13,846	33,701	43,895

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2023

4. Fixed Assets

	Restricted Freehold Land & Buildings £	Restricted Fixtures, Fittings & Equipment £	Unrestricted Fixtures, Fittings & Equipment £	Total £
Cost				
At 1 April 2022	875,284	91,267	1,741	968,292
Additions	-	5,734	-	5,734
At 31st March 2023	875,284	97,001	1,741	974,026
Depreciation				
At 1 April 2022	29,197	17,623	1,741	48,561
Charge for the year	14,943	9,849	-	24,792
At 31st March 2023	44,140	27,742	1,741	73,353
Net Book Value				
At 31st March 2023	831,144	69,529	-	900,673
At 31st March 2022	846,087	73,644	-	919,731

5. Debtors

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Hall hire invoice			-	40
Gift Aid			-	73
	-	-	-	113

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2023

6. Cash at bank and in hand

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Cash at bank and in hand				
General current account	28,678	-	28,678	28,334
Skipton building society account	29,675	-	29,675	29,598
New Hall account	-	30,133	30,133	20,246
Internal re-allocation of funds	27,446	(27,466)	-	-
	85,908	2,668	88,576	78,178
Petty cash	100		100	100
	86,008	2,668	88,676	78,278

7. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Creditors and accruals	600	-	600	1,109

8. Trustees remuneration, benefits and expenses

No trustees received any remuneration or other benefits or expenses for the year ended 31st March 2023 or the year ended 31st March 2022.

9. Related party transactions

There were no related party transactions in the year.

10. Control

The charity is under the control of its trustees.

HONEYBOURNE VILLAGE HALL

England & Wales - Charity number 1181450

Accounts

HONEYBOURNE VILLAGE HALL

CHARITY NUMBER 1181450

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

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PSG Bowdens
Accountants, Tax and Business Advisors

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2023. The accounts have been prepared in accordance with accounting principles set out in paragraph 19 of Schedule 6 to the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reporting) Regulations 2019.

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Worcestershire, WILLIAM

The Trustees serving during the year and since the year end are as follows:

Mr Richard Rendick (Chairman)

Mr Gary Matthews

Mr Douglas Rendick

Mrs Sylvia Matthews

Mr Graham Oland

The independent Examiner is:

Mrs Gennie Gelling FCA/FA

258 Gardens LLP

101 High Street

Exeter

Worcestershire, WILLIAM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

This charity is controlled by its trustees and is a Charitable Incorporated Organisation (CIO)

The trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting the trustees the trustees have regard to the skills, knowledge and experience required for the effective administration of the CIO.

The charity is run by a Management Committee, on behalf of the Trustees, consisting regularly to administer the charity and of least four trustees a year. The Management Committee comprises members who are not Trustees. All Trustees have a right to attend Management Committee meetings.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2022. The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts, FRS 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" and the Charities Act 2011.

The Charitable Incorporated Organisation (CIO), called Honeybourne Village Hall (1181450), was established on 7th January 2019 with the same purpose and objectives as the unincorporated charity called Honeybourne Village Hall (523155). On 1st April 2019 all the assets, liabilities and funds of this unincorporated charity were transferred to the CIO and all activities ceased within the unincorporated charity. References in these accounts to "the charity" refer to either entity, depending on the context.

REFERENCE AND ADMINISTRATIVE DETAILS

Honeybourne Village Hall is a charity registered with the Charity Commission. The charity registration number is 1181450. The principal contact is:
Paula Staples (Honorary Treasurer)
4 St Egwins Gardens
Honeybourne
Evesham
Worcestershire, WR11 7AT

The Trustees serving during the year and since the year end are as follows:

- Mr Richard Kendrick (Chairman)
- Mr Barry Matthews
- Mr Douglas Rushton
- Mrs Sylvia Matthews
- Mr Graham Clelland

The Independent Examiner is:

- Mrs Ginette Getting FCA FFA
- PSG Bowdens LLP
- 100 High Street
- Evesham
- Worcestershire, WR11 4EU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its constitution and is a Charitable Incorporated Organisation (CIO).

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is run by a Management Committee, on behalf of the Trustees, meeting regularly to administer the charity and at least four times a year. The Management Committee includes members who are not Trustees. All Trustees are invited to attend Management Committee meetings.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to represent all those with an interest in the local community, and by working in partnership, provide for improvement in the local environs for an involved and valued community. This objective is met by providing an available, sustainable, and well-maintained village hall, providing a focal point for the village thereby bringing the local community together.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission on public benefit when deciding on the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

Over the last 12 months we can look back on many successful events, including two quiz nights, a race night, a musical evening with local singers, two live theatre events, monthly film nights and our formal opening of the hall by Sue Barker. We now host regular classes, meetings, social activities and coffee mornings as well as private hires, and these are on the increase. All of this activity has two purposes – to fulfil our mission statement of “making the hall the centre of the village community” and to ensure that we generate sufficient income to cover our expenditure.

Using a grant from the National Lottery to mark their 20th Anniversary, we organised a free lunch for villagers with a film showing of Gosford Park, ice creams and a gift of chocolates to take home at the end.

The annual Christmas Tree lighting took place again this year, and the tree with its new lights looked wonderful. Over 300 people enjoyed the burgers, hot dogs, mulled wine and hot chocolate on offer. Support for this from the WI was much appreciated.

Other highlights of the year saw the final completion of the build project, the launch of our new website, the installation of a defibrillator and the acquiring of a premises licence which will enhance our future events.

FINANCIAL REVIEW

The activities of the hall generated income of £49,814 including Covid-19 related grants of £11,365. Expenditure of £43,895 delivered a Net Income position of £5,919 before depreciation charges.

FUNDS

Restricted funds are tied to a particular purpose, as specified by the donor. The charity has a restricted fund balance of £925,247 as at 31st March 2022 which relates to the net value of the construction of the new hall facility.

Unrestricted funds comprise those funds that are not subject to specific donor restrictions placed on them. Total unrestricted funds at 31st March 2022 were £71,765.

RESERVES POLICY

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis. The policy of the charity is for hall lettings and fundraising activities to be sufficient to meet the ongoing costs of running the charity.

PLANS FOR FUTURE PERIODS

Looking to the future, we have many plans to bring to fruition. We intend to organise two events a month (film night plus one other) and ideas include a Murder Mystery night and an Antiques Evening. We are encouraging business use of our facilities, and have hand-delivered printed fliers to all local businesses within a 6-mile radius.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure.

DECLARATION

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

Signed on behalf of Honeybourne Village Hall.



Graham Clelland
Trustee

28/4/2022.

Dated:

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Independent Examiner's Report
To the Trustees of
Honeybourne Village Hall

I report on the accounts of the charity for the year ended 31st March 2022, which are set out on pages 2 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ginette Getting

Ginette Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham, Worcestershire WR11 4EU

Dated: 4/5/2022

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Statement of Financial Activities
For the year ended 31st March 2022

Notes	Unrestricted £	Restricted £	Unrestricted 2022 Total £	Unrestricted 2021 Total £
Income and endowments from:				
2				
Donations and legacies	1,138	15,828	16,966	47,553
Charitable activities	14,763		14,763	2,715
Other trading activities	6,229		6,229	-
Investments held in hand	72,762 15	5,315	78,077 15	1,221 77
Other	77 11,841	5,515 -	77 11,841	11,499
Total	33,986	15,828	49,814	61,844
Expenditure on:				
3				
Raising funds	(5,110)	-	(5,110)	-
Charitable activities	(10,249)	(10,975)	(21,224)	(15,239)
Other	(1,601)	(15,960)	(17,561)	(3,483)
Total	(16,960)	(26,935)	(43,895)	(18,722)
Net income/(expenditure) before depreciation	17,026	(11,107)	5,919	43,122
Depreciation	-	(24,774)	(24,774)	(22,046)
Net income/(expenditure)	17,026	(35,881)	(18,855)	21,076
Total funds brought forward	54,739	961,128	1,015,867	994,791
Transfers between restricted & unrestricted funds			-	-
Total funds carried forward	71,765	925,247	997,012	1,015,867

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Balance Sheet
As at 31st March 2022

Notes	Unrestricted	Restricted	Unrestricted 2022 Total	Unrestricted 2021 Total
	£	£	£	£
Fixed assets				
Tangible assets	4 -	919,731	919,731	939,435
Current assets				
Debtors	5 113		113	-
Cash at bank and in hand	6 72,762	5,516	78,278	103,895
	72,875	5,516	78,391	103,895
Liabilities				
Creditors; amounts falling due within one year	7 (1,110)		(1,110)	(27,463)
	(1,110)	-	(1,110)	(27,464)
Total net assets	<u>71,765</u>	<u>925,247</u>	<u>997,012</u>	<u>1,015,867</u>
The funds of the charity:				
Restricted funds	-	925,247	925,247	961,128
Unrestricted funds	71,765		71,765	54,739
	<u>71,765</u>	<u>925,247</u>	<u>997,012</u>	<u>1,015,867</u>

Approved by the Trustees and signed on their behalf by:

Graham Clelland



Dated: 28/4/2022.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Cash Flow Statement
For the year ended 31st March 2022

	2022	2021
	£	£
Cashflows from operating activities:		
<i>Net cash provided by/(used in) operating activities</i>	<u>(20,547)</u>	<u>43,122</u>
Cashflows from investing activities:		
Dividends, interest and rents from investments	0	0
Proceeds from sales of property, plant & equipment	0	0
Purchase of property, plant & equipment	(5,070)	(407,681)
Proceeds from sales of investments	0	0
Purchase of investments	0	0
<i>Net cash provided by/(used in) investing activities</i>	<u>(5,070)</u>	<u>(407,681)</u>
<i>Change in cash and cash equivalents in the year</i>	(25,617)	(364,559)
Cash and cash equivalents at the beginning of the year	<u>103,895</u>	<u>196,965</u>
Cash and cash equivalents at the end of the year	<u>78,278</u>	<u>103,895</u>
Reconciliation of net movement in funds to net cash flow from operating activities		
<i>Net movement in funds for the year (as per statement of financial activities)</i>	(18,855)	21,076
Adjustments for:		
Depreciation charges	24,774	22,046
(Gains)/losses on investments	0	0
Dividends, interest and rents from investments	0	0
Loss/(profit) on sale of fixed assets	0	0
(Increase)/decrease in stocks	0	0
(Increase)/decrease in debtors	(113)	0
Increase/(decrease) in creditors	(26,353)	0
<i>Net cash provided by/(used in) operating activities</i>	<u>(20,547)</u>	<u>43,122</u>
Analysis of cash and cash equivalents		
Cash at bank and in hand	78,278	103,895
Cash Investments	0	0
Overdraft facility repayable on demand	0	0
	<u>78,278</u>	<u>103,895</u>

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Notes to the Accounts For the year ended 31st March 2022

1. Accounting Policies

i) Basis of preparation

The Honeybourne Village Hall meets the definition of a public benefit entity under FRS 102.

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling, which is the functional currency of the charity.

ii) Income

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report where applicable.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds or charitable activities. Costs of management, administration and governance are allocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	3 years – 15 years, straight line
Buildings	25 years - 75 years, straight line

Depreciation is charged on completion of a construction project.

v) Funds

Where there is a restriction imposed by the donor on the purpose to which a fund can be used, the fund is classified as a Restricted Fund.

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

The charity has no endowment funds.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2022

vi) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2022

2. Analysis of Income

4. Fixed Assets

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
	£	£	£	£
Donations and legacies				
Big Lottery Fund		14,328	14,328	7,354
Other grants		1,500	1,500	40,200
Personal donations	871,919	1,138	1,138	-
Charitable activities	3,365	3,705	5,070	-
hall hire		14,763	14,763	2,715
Other trading activities	875,204	91,267	966,471	-
fundraising events		6,229	6,229	-
Investments				
interest	13,320	15	15	77
Other	13,577	8,897	22,474	-
Sale of old Village Hall	29,197	17,633	-	135
Covid grants and job retention scheme		11,365	11,365	11,364
Income from EV charge point		476	476	-
Total income	33,986	15,828	49,814	61,844

3. Analysis of Expenditure

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
	£	£	£	£
Raising funds				
fundraising events	4,125		4,125	-
opening event	985		985	-
	5,110	-	5,110	1,169
Charitable activities				
Provision of village hall:				
property maintenance and repairs	2,334		2,334	1,229
insurance	911		911	902
cleaning	2,494		2,494	1,765
utilities	1,224		1,224	2,790
wages & pensions	569	10,975	11,544	5,817
management and administration	2,717		2,717	2,736
	10,249	10,975	21,224	15,239
Other				
professional fees	1,601	15,960	17,561	3,483
Total expenditure before depreciation	16,960	26,935	43,895	18,722

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2022

4. Fixed Assets

	Freehold Land & Buildings £	Fixtures, Fittings & Equipment £	Fixtures, Fittings & Equipment £	Total £
Cost				
At 1 April 2021	871,919	89,562	1,741	963,222
Additions	3,365	1,705		5,070
Category transfers				-
At 31st March 2022	<u>875,284</u>	<u>91,267</u>	<u>1,741</u>	<u>968,292</u>
Depreciation				
At 1 April 2021	13,320	8,726	1,741	23,787
Charge for the year	15,877	8,897		24,774
At 31st March 2022	<u>29,197</u>	<u>17,623</u>	<u>1,741</u>	<u>48,561</u>
Net Book Value				
At 31st March 2022	<u>846,087</u>	<u>73,644</u>	-	<u>919,731</u>
At 31st March 2021	<u>858,599</u>	<u>80,836</u>	-	<u>939,435</u>

5. Debtors

	Unrestricted £	Restricted £	2022 Total £
Hall hire invoice	40		40
Gift Aid	73		73
	<u>113</u>	-	<u>113</u>

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2022

6. Cash at bank and in hand

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Cash at bank and in hand				
General current account	28,334		28,334	20,735
Skipton building society account	29,598		29,598	29,583
New Hall account		20,246	20,246	53,477
Internal re-allocation of funds	14,730	(14,730)	-	-
	<u>72,662</u>	<u>5,516</u>	<u>78,178</u>	<u>103,795</u>
Petty cash	100		100	100
	<u>72,762</u>	<u>5,516</u>	<u>78,278</u>	<u>103,895</u>

7. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2022 Total £
Creditors and accruals	<u>1,110</u>		<u>1,110</u>

8. Trustees remuneration, benefits and expenses

No trustees received any remuneration or other benefits or expenses for the year ended 31st March 2022 or the year ended 31st March 2021.

9. Related party transactions

There were no related party transactions in the year.

10. Control

The charity is under the control of its trustees.

HONEYBOURNE VILLAGE HALL

England & Wales - Charity number 1181450

Accounts

HONEYBOURNE VILLAGE HALL

CHARITY NUMBER 1181450

**TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021**



PSG Bowdens
Accountants, Tax and Business Advisors

HONEYBOURNE VILLAGE HALL
Charity Number 1181450

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HONEYBOURNE VILLAGE HALL

Charity Number 1181450

Trustees' Annual Report

The Trustees have pleasure in presenting their report and the accounts for the year ended 31st March 2021. The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts, FRS 102, the Statement of Recommended Practice "Accounting and Reporting by Charities" and the Charities Act 2011.

The Charitable Incorporated Organisation (CIO), called Honeybourne Village Hall (1181450), was established on 7th January 2019 with the same purpose and objectives as the unincorporated charity called Honeybourne Village Hall (523155). On 1st April 2019 all the assets, liabilities and funds of this unincorporated charity were transferred to the CIO and all activities ceased within the unincorporated charity. References in these accounts to "the charity" refer to either entity, depending on the context.

REFERENCE AND ADMINISTRATIVE DETAILS

Honeybourne Village Hall is a charity registered with the Charity Commission. The charity registration number is 1181450. The principal contact is:

Paula Staples (Honorary Treasurer)
4 St Egwins Gardens
Honeybourne
Evesham
Worcestershire, WR11 7AT

The Trustees serving during the year and since the year end are as follows:

Mr Richard Kendrick (Chairman)
Mr Barry Matthews
Mr Douglas Rushton
Mrs Sylvia Matthews
Mr Graham Clelland

The Independent Examiner is:

Mrs Ginette Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham
Worcestershire, WR11 4EU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its constitution and is a Charitable Incorporated Organisation (CIO).

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is run by a Management Committee, on behalf of the Trustees, meeting regularly to administer the charity and at least four times a year. The Management Committee includes members who are not Trustees, who are elected in the same way as the Trustees. All Trustees are invited to attend Management Committee meetings.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the charity is to represent all those with an interest in the local community, and by working in partnership, provide for improvement in the local environs for an involved and valued community. This objective is met by providing an available, sustainable, and well-maintained village hall, providing a focal point for the village thereby bringing the local community together.

Public benefit

The Trustees confirm that they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance issued by the Charity Commission on public benefit when deciding on the charity's activities.

ACHIEVEMENTS AND PERFORMANCE

The past twelve months have been a time of mixed fortunes for Honeybourne Village Hall. On the one hand, we could not have had a more difficult time to launch a new village hall. COVID restrictions have obviously hit our income badly and although we were able to run limited activities last summer, in between lockdowns, we have not really established our hall in the community or approached our full potential.

On the other hand, there have been many successes to celebrate. We have completed a large building project and have a beautiful new hall. The fact that this was completed on time, and almost exactly on budget, is thanks to the hard work of all involved, from contractors, professional advisors, and those trustees and committee members who gave their time and effort to the project, not forgetting, of course, all those generous grants, from a variety of different sources which made the project possible. Certainly, the building has been generally well received by the village to judge by comments we have received.

We have worked hard to establish formally the roles and responsibilities of the Trustees and Management Committee. The committee has been organised into four working groups, which should yield more results once we are properly running again.

With our part-time Administrator established in post, we anticipate post-COVID having the hall buzzing with regular classes, meetings, social activities, business conferences, coffee mornings and private hires. And we are planning for our much-delayed Village Open Day, and also for our formal Opening Ceremony.

All this, as we are in pursuit of our stated mission statement of 'making the hall the centre of the village community'.

FINANCIAL REVIEW

£407,681 was spent on completing the new hall this year, bringing the total spend to £961,480. A grant of £40,000 was awarded during the year from Severn Trent for solar panels and insulation in the new hall. Additional Big Lottery Fund grants of £7,354 were received as a contribution to the initial running costs. There are retention funds to be paid 12 months from completion which are held in the Restricted bank account.

FUNDS

Restricted funds are tied to a particular purpose, as specified by the donor. The charity has a restricted fund balance of £961,128 as at 31st March 2021 which relates to the construction of the new hall facility.

Unrestricted funds comprise those funds that are not subject to specific donor restrictions placed on them. Total unrestricted funds at 31st March 2021 were £54,738.

HONEYBOURNE VILLAGE HALL

Charity Number 1181450

RESERVES POLICY

The charity's normal policy is to generate and maintain adequate funds and reserves for the efficient running of the charity on a day to day basis. The policy of the charity is for hall lettings and fundraising activities to be sufficient to meet the ongoing costs of running the charity.

PLANS FOR FUTURE PERIODS

We plan to open the new hall as soon as possible and to generate additional revenue from new hires (business use of the meeting room, the main hall for large events such as drama, comedy, music and weddings) as well as hosting community events for the village church and school. We shall be monitoring the success of the new hall to identify areas for improvement as well as to fulfil the terms of the various grants that we received.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

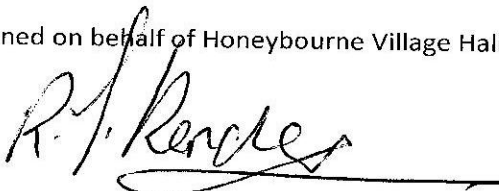
RISK ASSESSMENT

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure.

DECLARATION

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

Signed on behalf of Honeybourne Village Hall.



Mr Richard Kendrick (Chairman)

Dated: 20th May 2021

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Independent Examiner's Report
To the Trustees of
Honeybourne Village Hall

I report on the accounts of the charity for the year ended 31st March 2021, which are set out on pages 2 to 13.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ginette Getting

Ginette Getting FCA FFA
PSG Bowdens LLP
100 High Street
Evesham, Worcestershire WR11 4EU

Dated: 20/5/21

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Statement of Financial Activities
For the year ended 31st March 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income and endowments from:					
	2				
Donations and legacies		-	47,553	47,553	710,492
Charitable activities		2,715	-	2,715	6,399
Other trading activities		-	-	-	2,111
Investments		77	-	77	125
Other		11,499	-	11,499	257,000
Total		<u>14,290</u>	<u>47,553</u>	<u>61,843</u>	<u>976,127</u>
Expenditure on:					
	3				
Raising funds		-	-	-	(1,169)
Charitable activities		(6,756)	(8,483)	(15,239)	(11,466)
Other		(1,509)	(24,020)	(25,529)	(19,843)
Total		<u>(8,265)</u>	<u>(32,503)</u>	<u>(40,768)</u>	<u>(32,478)</u>
Net income		6,025	15,050	21,075	943,649
Total funds brought forward		48,713	946,078	994,791	51,142
Transfers between restricted and unrestricted funds		-	-	-	-
Total funds carried forward		<u><u>54,738</u></u>	<u><u>961,128</u></u>	<u><u>1,015,866</u></u>	<u><u>994,791</u></u>

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Balance Sheet
As at 31st March 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Fixed assets					
Tangible assets	4	-	939,434	939,434	553,799
Current assets					
Debtors	5	-	-	-	270,481
Cash at bank and in hand	6	55,686	48,209	103,895	196,965
		<u>55,686</u>	<u>48,209</u>	<u>103,895</u>	<u>467,446</u>
Liabilities					
Creditors; amounts falling due within one year	7	(948)	(26,515)	(27,463)	(26,454)
		<u>(945)</u>	<u>(26,515)</u>	<u>(27,463)</u>	<u>(26,454)</u>
Total net assets		<u>54,738</u>	<u>961,128</u>	<u>1,015,866</u>	<u>994,791</u>
The funds of the charity:					
Restricted funds		-	961,128	961,128	946,078
Unrestricted funds		54,738	-	54,738	48,713
		<u>54,738</u>	<u>961,128</u>	<u>1,015,866</u>	<u>994,791</u>

Approved by the Trustees and signed on their behalf by:

Mr Richard Kendrick (Chairman)



Dated: 20th May 2021

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Cash Flow Statement
For the year ended 31st March 2021

	2021	2020
	£	£
Cashflows from operating activities:		
<i>Net cash provided by/(used in) operating activities</i>	314,611	417,289
Cashflows from investing activities:		
Proceeds from sales of property, plant & equipment	-	257,000
Purchase of property, plant & equipment	(407,681)	(510,443)
<i>Net cash provided by/(used in) investing activities</i>	(407,681)	(253,443)
<i>Change in cash and cash equivalents in the year</i>	(93,070)	163,846
Cash and cash equivalents at the beginning of the year	196,965	33,119
Cash and cash equivalents at the end of the year	103,895	196,965
Reconciliation of net movement in funds to net cash flow from operating activities		
<i>Net movement in funds for the year (as per statement of financial activities)</i>	21,075	943,649
Adjustments for:		
Depreciation charges	22,046	581
Loss/(profit) on sale of fixed assets	-	(257,000)
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	270,481	(270,481)
Increase/(decrease) in creditors	1,009	540
<i>Net cash provided by/(used in) operating activities</i>	314,611	417,289
Analysis of cash and cash equivalents		
Cash at bank and in hand	103,895	196,965
Cash investments	-	-
	103,895	196,965

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts
For the year ended 31st March 2021

1. Accounting Policies

i) Basis of preparation

The Honeybourne Village Hall meets the definition of a public benefit entity under FRS 102.

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, unless otherwise stated in the relevant accounting policy note. The financial statements are presented in sterling, which is the functional currency of the charity.

ii) Income

Income, including grants receivable and donations, is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

The value of volunteer help received is not included in the accounts but is described in the trustees' Annual Report.

iii) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is included as part of the expenditure to which it relates. Expenditure is classified under headings that aggregate all similar costs and which can then be related to costs of raising funds or charitable activities. Costs of management, administration and governance are allocated to charitable activities. Governance costs are those associated with constitutional and statutory requirements.

iv) Fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, Fittings & Equipment	3 years – 15 years, straight line
Buildings	25 years - 75 years, straight line

Depreciation is charged on completion of a construction project.

v) Funds

Where there is a restriction imposed by the donor on the purpose to which a fund can be used, the fund is classified as a Restricted Fund.

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

The charity has no endowment funds.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2021

vi) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective rate of interest method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2021

2. Analysis of Income

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Donations and legacies				
Parish Council & Wychavon grants & donations	-	149	149	293,780
Big Lottery Fund – capital grant	-	50	50	375,600
Big Lottery Fund – other grants	-	7,354	7,354	1,128
Other grants	-	40,000	40,000	15,000
Donations	-	-	-	24,983
Charitable activities				
Hall hire	2,714	-	2,714	6,399
Other trading activities				
Fundraising events - designated	-	-	-	2,111
Investments				
Interest	77	-	77	125
Other				
Sale of old village hall	135	-	135	257,000
Covid grants and job retention scheme	11,364	-	11,364	
Total income	14,290	47,553	61,843	976,127

3. Analysis of Expenditure

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Raising funds				
Fundraising events	-	-	-	1,169
	-	-	-	1,169
Charitable activities				
<u>Provision of village hall:</u>				
Property maintenance and repairs	1,229	-	1,229	785
Insurance	902	-	902	610
Cleaning	1,246	519	1,765	2,442
Utilities	2,021	769	2,790	6,175
Wages & pensions	-	5,817	5,817	-
Management and administration	1,358	1,378	2,736	1,454
	6,756	8,483	15,239	11,466
Other				
Professional fees	1,509	1,974	3,483	19,262
Depreciation	-	22,046	22,046	581
	1,509	22,020	25,529	19,843
Total expenditure	8,265	32,503	40,768	32,478

Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2021

4. Fixed Assets

	<i>Restricted</i>	<i>Restricted</i>	<i>Restricted</i>	<i>Unrestricted</i>	
	Freehold Land & Buildings	Property Under Construction	Fixtures, Fittings & Equipment	Fixtures, Fittings & Equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2020	-	553,799	-	1,741	555,540
Additions	-	356,163	51,518	-	407,681
Transfers between categories	871,919	(909,962)	38,043	-	-
At 31st March 2021	<u>871,919</u>	<u>-</u>	<u>89,561</u>	<u>1,741</u>	<u>963,221</u>
Depreciation					
At 1 April 2020	-	-	-	1,741	1,741
Charge for the year	13,320	-	8,726	-	22,046
At 31st March 2021	<u>13,320</u>	<u>-</u>	<u>8,726</u>	<u>1,741</u>	<u>23,787</u>
Net Book Value					
At 31st March 2021	<u>858,599</u>	<u>-</u>	<u>80,835</u>	<u>-</u>	<u>939,434</u>
At 31st March 2020	<u>-</u>	<u>553,799</u>	<u>-</u>	<u>-</u>	<u>553,799</u>

5. Debtors

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Big Lottery Fund	-	-	-	177,697
Sale of old village hall	-	-	-	42,784
Parish Council	-	-	-	50,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,481</u>

HONEYBOURNE VILLAGE HALL
Charity Number 1181450
Notes to the Accounts (continued)
For the year ended 31st March 2021

6. Cash at bank and in hand

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Cash at bank and in hand				
General current account	20,734	-	20,734	20,006
Skipton Building Society account	29,583	-	29,583	29,506
New Hall account	-	53,478	53,478	147,351
Internal re-allocation of funds	5,269	(5,269)	-	-
	55,586	48,209	103,795	196,863
Petty cash	100	-	100	100
	55,686	48,209	103,895	196,963

7. Creditors: amounts falling due within one year

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Creditors and accruals	948	26,515	27,463	26,454

8. Trustees remuneration, benefits and expenses

No trustees received any remuneration or other benefits or expenses for the year ended 31st March 2021 or the period ended 31st March 2020.

9. Related party transactions

There were no related party transactions in the year.

10. Control

The charity is under the control of its trustees.