

SIDBURY VILLAGE HALL

England & Wales · Charity number 1184446

Details

Status Registered

Legal form CIO

Registered 2019-07-16

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

Contact

Address Fore Street
Sidbury
Sidmouth
EX10 0SD

Phone 01395597388

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Website <http://www.sidbury.org.uk>

Activities

Objects: THE OBJECT OF THE CIO IS TO MAINTAIN AND ADMINISTER THE VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF SIDBURY IN THE COUNTY OF DEVON WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE OF FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: Provision of facilities for meetings, lectures and classes and for other forms of recreation and leisure-time occupation for the use of the inhabitants of the parish of Sidbury.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Area of benefit: LOCAL
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£11,346	£12,222	-	-
2024-03-31	£15,377	£10,056	-	-
2023-03-31	£14,954	£13,538	-	-
2022-03-31	£19,460	£9,177	-	-
2021-03-31	£24,068	£6,615	-	-

Trustees

Name	Role	Appointed
ROGER CHRISTOPHER DAVEY	Chair	2019-07-19
Adam Chinery		2019-07-19
BRADLEY JENKINS		2019-07-19
GRAHAM SHEPPARD		2019-07-19
JOHN RUSH		2019-07-19
Malcolm Williams		2019-07-19
Nicholas Webb		2024-07-31
Simon Belither		2019-07-19
Susan Margaret Gooding		2019-07-19
William Wilkinson		2019-07-19

SIDBURY VILLAGE HALL

England & Wales - Charity number 1184446

Accounts

Sidbury Village Hall CIO
(Registered Charity No.: 1184446)

Trustees' Annual Report and Accounts

31 March 2025

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Reference and administration details

Sidbury Village Hall
Fore Street
Sidbury
Sidmouth
Devon
EX10 0SD

Management Committee (Trustees):

The members of the Management Committee who served during the financial year are as follows:

Trustees

Simon Belither
Adam Chinery
Chelsea Cross
Roger Davey – Chairman
Sue Gooding – Secretary
Hazel Hallett
Monica Hennessy – Bookings Secretary

Bradley Jenkins – Vice Chairman
John Rush
Graham Shepherd
Nicholas Webb – appointed 31 July 2024
Malcolm Williams
Bill Wilkinson – Treasurer

Friends of the Village Hall

Mary Dowell
Rosemary Sowden
Lynden Webb

Trustees' Annual Report

Objectives and activities

Sidbury Village Hall CIO (the "Hall") is a charity, registered with the Charity Commission, the purpose of which is to improve the conditions of life of the inhabitants of Sidbury through the maintenance and administration of the Hall. The Hall, which is leased from The Sidbury Manor Estate until 2029, is vested in the name of the Official Custodian of Charities.

The Hall provides facilities to be used by a diverse range of individuals, organisations, clubs and societies for a variety of recreational, sporting and cultural activities.

Structure, governance, management and public benefit

The affairs of the Hall are managed on a voluntary basis by the Management Committee (the "Committee"), the members of which are also, under Charities Regulations, the Trustees of the Charity ("Trustees"). The Committee is assisted by a number of individuals, known as the Friends of the Village Hall who are co-opted or appointed by clubs and other organisations in the Village of Sidbury.

Details of the members of the Committee who served during the year to 31 March 2025 are given on page 1. Regular management is provided by the Chairman, Secretary, Bookings Secretary and Treasurer.

As providers of a Community Building used by members of the public, the Committee faces increasing regulation and associated compliance costs. The Committee keeps itself up to date on such matters through information provided by the Community Council for Devon and the Charity Commission. The Hall is a member of the Community Council for Devon.

The Committee continually ensures that the facilities provided in the Hall are of an appropriate standard and quality and that the fabric and building is maintained in good repair. The Committee confirm that they have paid due regard to the guidance published by the Charity Commission on public benefit in deciding which activities the Hall should undertake.

Regular users of the Hall include the drama club, indoor bowls, badminton, table tennis, the Women's Institute and art group.

To minimise financial risk the Hall's insurance cover includes public liability, buildings and contents, loss of revenue and trustee indemnity. Reserves are maintained to cover anticipated and future costs in the event of a reduction in income, to fund expenditure of a capital nature, to maintain the fabric and building of the Hall and to meet the cost of future projects that will improve or extend the available facilities. The level of reserves is based on a multiple of average annual expenditure and an allowance for capital expenditure. The Committee have taken into account guidance published by the Charity Commission on Charities and Reserves and have approved a formal policy on reserves which is proportionate to the needs of the Hall.

Financial review

All the Hall's finances relate to its charitable activity which is the maintenance and administration of the Hall.

The total net deficit for the year, after depreciation, was £876 (2024: *surplus* - £5,321). A detailed analysis of income is provided in note 3 of the accounts on pages 7 and a detailed analysis of expenditure is provided in note 4 on page 8.

At 31 March the Hall's General Fund was £72,047 (2024: £72,923). Bank and cash balances were £70,462 (2024: £66,770).

Trustees' Annual Report (continued)

Financial review *continued*

The highlights to note are:

- Income from the bar is considerably less than in previous years;
- The affiliated clubs have suffered a general loss in members which has reduced their usage of the Hall. 2024 benefited from an additional £2,000 from the Drama Club as a consequence of them having more productions in 2023 to make up for those lost during COVID;
- Private hires were more in number (15 compared to 12) although income was less by £74. 2024 benefited from income from the Honiton Drama Group;
- The decrease in the amount received from the WI, £500, reflects the reduction in number of hires whilst the increase of £69 from the art group and classes reflects a small increase in the number of hires. It is pleasing to note a number of different hires, and it is hoped that this can be sustained and developed;
- As in 2023/24, we have experienced significant problems dealing with our energy providers Scottish Power and, previously, EDF. The gas smart meter is anything but! It cannot provide readings of usage and the Chair and myself have spent hours dealing with totally ineffective support centres. The gas costs included in these accounts include a substantial catch up of nearly £2,000 from EDF covering May 2023 to May 2024. The cost of usage since then is based on estimates and could be substantially understated. Accordingly, I have provided for a contingency of £2,000. The electricity cost, whilst considerably less than 2024 is based on actual readings on 25 March 2025.
- Repair costs are less as 2024 includes the cost of the Fire Risk and Emergency Assessment and the subsequent follow up work on fire doors, safety signs and smoke and carbon monoxide alarms.

The Committee's responsibilities for accounting, reporting and filing are set out below. Whilst the financial systems and processes do not fully meet all those suggested by the Charity Commission, they are considered appropriate considering the nature, scope and sources of the Hall's financial transactions.

Statement of Committee members' responsibilities

As a charity it is important that the Committee can demonstrate that money received is used properly in meeting its charitable objectives. All Committee members have a responsibility to protect the Hall's funds and property.

Under charity law the Committee is responsible for ensuring that the Hall meets its accounting, reporting and filing requirements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Committee declare that they have approved this Annual Report.

Signed on behalf of the Trustees

William Wilkinson
Treasurer
21 May 2025

Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Year ended 31 March 2024	Year ended 31 March 2025
		£	£
Incoming resources	3		
Charitable activities		9,337	7,710
Other trading activities		6,040	3,636
		15,377	11,346
 Resources expended	 4		
Charitable activities		9,415	11,581
Other trading activities		641	641
		10,056	12,222
 Net income		 5,321	 (876)
 Reconciliation of funds	 9		
Funds brought forward		67,602	72,923
 Funds carried forward		72,923	72,047

The notes on pages 6 to 10 form part of these accounts.

Balance sheet
At 31 March 2024

	Notes		2024		2025
		£	£	£	£
Fixed assets	5		5,731		4,714
Current assets					
Cash at bank and in hand	6	66,770		70,462	
Debtors and prepayments	7	2,105		540	
Stock		252		240	
		<hr/>		<hr/>	
Creditors: amounts falling due within one year	8	69,127		71,242	
		1,935		3,909	
		<hr/>		<hr/>	
Net current assets			67,192		67,333
			<hr/>		<hr/>
Total assets less current liabilities			72,923		72,047
			<hr/> <hr/>		<hr/> <hr/>
Represented by:					
General Fund (unrestricted)	9		72,923		72,047
			<hr/>		<hr/>
			72,923		74,047
			<hr/> <hr/>		<hr/> <hr/>

These accounts were approved by the Trustees on 21 May 2025 and were signed on their behalf by R Davey and W Wilkinson.

The notes on pages 6 to 10 form part of these accounts.

Notes

(Forming part of the accounts)

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Hall constitutes a public benefit entity as defined by FRS 102.

2. Accounting policies

Hire income, donations and income from affiliated clubs is generally included in the statement of financial activities when the Hall is legally entitled to it and the amount can be measured with reasonable certainty.

Income from fund raising events and the provision of bar facilities is recognised when received and is stated net after the deduction of expenses.

Interest arising on bank deposits and income from the electrical feed in tariff scheme is included in the statement of financial activities when receipt is probable and the amount receivable can be measured with reasonable certainty.

Expenditure is included on an accruals basis.

Assets which cost more than £2,000 are capitalised and the cost written off over their estimated useful economic life. Expenditure which is less than this is written off in the year in which it is incurred.

PV solar panels	20 years
Equipment	5 years
Curtains	10 years

Financial instruments, cash and bank balances, receivables, and payables, are recognised in the balance sheet when the Hall becomes a party to a financial contract. They are recorded at cost and subsequently carried at amortised cost using the effective interest method. Due allowance is made for impaired receivables (doubtful debts).

Stocks are stated at the lower of their cost or net realisable value after making due allowance for obsolete and slow-moving items.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Hall to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The Hall has charitable status and is exempt from taxation. The Hall is not registered for value added tax (VAT) and accordingly expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Notes

(Forming part of the accounts)

3 Analysis of income

	2024	2024
	£	£
<i>Charitable activities – hire income</i>		
Private hires	1,064	990
Art classes	1,098	1,167
Sidbury WI	1,015	515
Fireworks	-	180
Martial Arts	-	158
Band practice	-	50
Pickleball	-	120
Hire of equipment	20	160
	3,197	3,340
<i>Charitable activities – affiliated clubs</i>		
Short Mat Bowls	1,250	950
Sidbury into Drama	3,500	2,000
Table Tennis	800	980
Badminton	590	440
	6,140	4,370
	9,337	7,710

Clubs affiliated to the Hall are responsible for their own financial affairs.

	£	£
<i>Other trading activities</i>		
Sidbury Fair: refreshments	513	377
Sidbury Fair: bric-a-bac	150	-
Bar at Hall functions	2,941	799
Feed in tariff: PV Solar Cells	2,436	2,460
	6,040	3,636
	6,040	3,636

Notes

(Forming part of the accounts)

4 Analysis of expenses

	2024	2025
	£	£
<i>Charitable activities</i>		
<i>Repairs and renewals</i>		
Toilet tiling	209	320
Guttering	-	246
Gas certificate and boiler service/catering safety	174	240
Kitchen equipment	-	158
Defibrillator support	125	105
WiFi installation	-	98
Electrical and lights	-	57
Fire equipment service	150	55
Fire regulation review and follow up work	1,482	-
Refrigeration – chiller repair/new fridge	394	-
Solar panels – cleaning	160	-
EFTPOS terminal	95	-
Plumbing	89	-
	2,878	1,280
<i>Other</i>		
Water	150	272
Heat and light:		
Gas	372	3,101
Electricity	2,045	2,821
Caretaking and cleaning	1,725	1,620
Insurance	1,346	1,553
Licence fees	329	327
Community Council for Devon	50	50
Bank charges and credit card fees	122	111
Administration expenses	22	70
Depreciation - equipment (note 5)	376	376
	6,537	10,301
	9,415	11,581
<i>Other trading activities</i>		
Depreciation – PV solar cells (note 5)	641	641

Notes

(Forming part of the accounts)

5 Fixed assets

	PV Solar Cells £	Chairs £	Curtains £	Total £
Cost				
At 1 April 2023 and 31 March 2024	12,830	2,664	3,760	19,254
Depreciation				
At 1 April 2024	7,851	2,664	3,008	13,523
Charge for the year	641	-	376	1,017
At 31 March 2025	8,492	2,664	3,384	14,540
Net book value				
At 31 March 202	4,979	-	752	5,731
At 31 March 2025	4,338	-	376	4,714

6 Cash at bank and in hand

	2024 £	2025 £
Cash	340	150
Current	66,430	70,312
	66,770	70,462

7 Debtors and prepayments

	2024 £	2025 £
<i>Debtors</i>		
Amounts receivable – Affiliated Club	2,000	-
<i>Prepayments</i>		
Defibrillator Support	105	540
	2,105	540

Notes

(Forming part of the accounts)

8 Creditors: amounts falling due within one year

	2024	2025
	£	£
<i>Creditors</i>		
Trade creditors	-	-
Hire in advance	72	
<i>Accruals</i>		
Scottish Power/EDF – gas and electricity	1,846	3,846
Administration expenses	17	63
	1,935	3,909
	1,935	3,909

9 Funds

	Total £
At 1 April 2023	67,602
Net income	5,321
	72,923
At 31 March 2024	72,923
Net deficit for the year	(876)
	74,047
At 31 March 2025	74,047

10 Related party transactions

Expenses incurred by members of the Management Committee on behalf of the Hall are reimbursed.

SIDBURY VILLAGE HALL

England & Wales - Charity number 1184446

Accounts

Sidbury Village Hall CIO
(Registered Charity No.: 1184446)

Trustees' Annual Report and Accounts

31 March 2024

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Fore Street
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EX10 0SD

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Adam Chinery
Chelsea Cross
Roger Davey – Chairman
Sue Gooding – Secretary
Hazel Hallett
Monica Hennessy – Bookings Secretary

Bradley Jenkins – Vice Chairman
John Rush
Graham Shepherd
Rosemary Sowden
Malcolm Williams
Bill Wilkinson – Treasurer

Friends of the Village Hall

Mary Dowell
Justin Lascelles
David Sowden
Lynden Webb

Trustees' Annual Report

Objectives and activities

Sidbury Village Hall CIO (the "Hall") is a charity, registered with the Charity Commission, the purpose of which is to improve the conditions of life of the inhabitants of Sidbury through the maintenance and administration of the Hall. The Hall, which is leased from The Sidbury Manor Estate until 2029, is vested in the name of the Official Custodian of Charities.

The Hall provides facilities to be used by a diverse range of individuals, organisations, clubs and societies for a variety of recreational, sporting and cultural activities.

Structure, governance, management and public benefit

The affairs of the Hall are managed on a voluntary basis by the Management Committee (the "Committee"), the members of which are also, under Charities Regulations, the Trustees of the Charity ("Trustees"). The Committee is assisted by a number of individuals, known as the Friends of the Village Hall who are co-opted or appointed by clubs and other organisations in the Village of Sidbury.

Details of the members of the Committee who served during the year to 31 March 2024 are given on page 1. Regular management is provided by the Chairman, Secretary, Bookings Secretary and Treasurer.

As providers of a Community Building used by members of the public, the Committee faces increasing regulation and associated compliance costs. The Committee keeps itself up to date on such matters through information provided by the Community Council for Devon and the Charity Commission. The Hall is a member of the Community Council for Devon.

The Committee continually ensures that the facilities provided in the Hall are of an appropriate standard and quality and that the fabric and building is maintained in good repair. The Committee confirm that they have paid due regard to the guidance published by the Charity Commission on public benefit in deciding which activities the Hall should undertake.

Regular users of the Hall include the drama club, indoor bowls, badminton, table tennis, the Women's Institute and art group.

To minimise financial risk the Hall's insurance cover includes public liability, buildings and contents, loss of revenue and trustee indemnity. Reserves are maintained to cover anticipated and future costs in the event of a reduction in income, to fund expenditure of a capital nature, to maintain the fabric and building of the Hall and to meet the cost of future projects that will improve or extend the available facilities. The level of reserves is based on a multiple of average annual expenditure and an allowance for capital expenditure. The Committee have taken into account guidance published by the Charity Commission on Charities and Reserves and have approved a formal policy on reserves which is proportionate to the needs of the Hall.

Financial review

All the Hall's finances relate to its charitable activity which is the maintenance and administration of the Hall.

The total net income (surplus) for the year, after depreciation, was £5,321 (2023: - £1,416). A detailed analysis of income is provided in note 3 of the accounts on pages 7 and a detailed analysis of expenditure is provided in note 4 on page 8.

At 31 March the Hall's General Fund was £72,923 (2023: £67,602). Bank and cash balances were £66,770 (2023: £60,479).

Trustees' Annual Report (continued)

Financial review *continued*

The highlights to note are:

- Income from affiliated clubs is higher due to an additional £2,000 from the Drama Club as a consequence of them having more productions in 2023 to make up for those lost during COVID;
- Private hires were less in number whereas the WI had more as did the art group;
- Compared with 2023 the costs for the provision of gas and electricity were significantly less. A separate and detailed report on the performance of our energy service provider has been prepared and provided to the Committee. On 9 July we changed from EDF to Scottish Power;
- Repair costs include the cost of the Fire Risk and Emergency Assessment carried out in July 2023 and the subsequent follow up work on fire doors, safety signs and smoke and carbon monoxide alarms.

Whilst the bank balances are healthy it is likely that the Hall roof will need replacing sometime in the future. There is no immediate concern.

The Committee's responsibilities for accounting, reporting and filing are set out below. Whilst the financial systems and processes do not fully meet all those suggested by the Charity Commission, they are considered appropriate considering the nature, scope and sources of the Hall's financial transactions.

Independent examination

Charity law and regulations require that an independent examination of charity accounts is required if the gross income of the charity is greater than £25,000. Even though in previous years the gross income of the Hall was less than this the Committee agreed that an independent examination should be undertaken. As a consequence of the delay in presenting these accounts and subsequent postponement of the AGM it was decided that, in the circumstances, an independent examination was not required.

Statement of Committee members' responsibilities

As a charity it is important that the Committee can demonstrate that money received is used properly in meeting its charitable objectives. All Committee members have a responsibility to protect the Hall's funds and property.

Under charity law the Committee is responsible for ensuring that the Hall meets its accounting, reporting and filing requirements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Committee declare that they have approved this Annual Report.

Signed on behalf of the Trustees

William Wilkinson
Treasurer
31 July 2024

Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Year ended 31 March 2023	Year ended 31 March 2024
		£	£
Incoming resources	3		
Charitable activities		7,879	9,337
Other trading activities		7,075	6,040
		14,954	15,377
 Resources expended	 4		
Charitable activities		12,897	9,415
Other trading activities		641	641
		13,538	10,056
 Net income		 1,416	 5,321
 Reconciliation of funds	 9		
Funds brought forward		66,186	67,602
 Funds carried forward		67,602	72,923

The notes on pages 6 to 10 form part of these accounts.

Balance sheet
At 31 March 2024

	Notes		2023		2024
		£	£	£	£
Fixed assets	5		6,748		5,731
Current assets					
Cash at bank and in hand	6	60,479		66,770	
Debtors and prepayments	7	230		2,105	
Stock		240		252	
		<hr/>		<hr/>	
Creditors: amounts falling due within one year	8	60,949		69,127	
		95		1,935	
		<hr/>		<hr/>	
Net current assets			60,854		67,192
			<hr/>		<hr/>
Total assets less current liabilities			67,602		72,923
			<hr/> <hr/>		<hr/> <hr/>
Represented by:					
General Fund (unrestricted)	9		67,602		72,923
Restricted Fund	9		-		-
			<hr/>		<hr/>
			67,602		72,923
			<hr/> <hr/>		<hr/> <hr/>

These accounts were approved by the Trustees on 31 July 2024 and were signed on their behalf by R Davey and W Wilkinson.

The notes on pages 6 to 10 form part of these accounts.

Notes

(Forming part of the accounts)

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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The Hall constitutes a public benefit entity as defined by FRS 102.

2. Accounting policies

Hire income, donations and income from affiliated clubs is generally included in the statement of financial activities when the Hall is legally entitled to it and the amount can be measured with reasonable certainty.

Income from fund raising events and the provision of bar facilities is recognised when received and is stated net after the deduction of expenses.

Interest arising on bank deposits and income from the electrical feed in tariff scheme is included in the statement of financial activities when receipt is probable and the amount receivable can be measured with reasonable certainty.

Expenditure is included on an accruals basis.

Assets which cost more than £2,000 are capitalised and the cost written off over their estimated useful economic life. Expenditure which is less than this is written off in the year in which it is incurred.

PV solar panels	20 years
Equipment	5 years
Curtains	10 years

Financial instruments, cash and bank balances, receivables, and payables, are recognised in the balance sheet when the Hall becomes a party to a financial contract. They are recorded at cost and subsequently carried at amortised cost using the effective interest method. Due allowance is made for impaired receivables (doubtful debts).

Stocks are stated at the lower of their cost or net realisable value after making due allowance for obsolete and slow-moving items.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Hall to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The Hall has charitable status and is exempt from taxation. The Hall is not registered for value added tax (VAT) and accordingly expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Notes

(Forming part of the accounts)

3 Analysis of income

	2023	2024
	£	£
<i>Charitable activities – hire income</i>		
Private hires	1,813	1,064
Art classes	1,055	1,098
Sidbury WI	691	1,015
Hire of equipment	-	20
	3,559	3,197
<i>Charitable activities – affiliated clubs</i>		
Short Mat Bowls	1,250	1,250
Sidbury into Drama	1,500	3,500
Table Tennis	1,000	800
Badminton	570	590
	4,320	6,140
	7,879	9,337

Clubs affiliated to the Hall are responsible for their own financial affairs.

	£	£
<i>Other trading activities</i>		
Sidbury Fair: refreshments	-	513
Sidbury Fair: bric-a-bac	-	150
Bar at Hall functions	4,526	2,941
Feed in tariff: PV Solar Cells	2,549	2,436
	7,075	6,040
	7,075	6,040

Notes

(Forming part of the accounts)

4 Analysis of expenses

	2023	2024
	£	£
<i>Charitable activities</i>		
<i>Repairs and renewals</i>		
Fire regulation review and follow up work	-	1,482
Refrigeration – chiller repair/new fridge	446	394
Bathroom tiling	-	209
Gas certificate and boiler service/catering safety	168	174
Solar panels - cleaning	-	160
Fire equipment service	59	150
Defibrillator support	74	125
EFTPOS terminal	-	95
Plumbing	85	89
Toilet radiators	130	-
Bunting	122	-
Planter and basket flowers	13	-
Keys	5	-
	1,102	2,878
Defibrillator support – restricted fund	52	-
	1,154	2,878
<i>Other</i>		
Water	182	150
Heat and light:		
Gas	6,450	372
Electricity	1,040	2,045
Caretaking and cleaning	1,620	1,725
Insurance	1,399	1,346
Licence fees	329	329
Community Council for Devon	50	50
Bank charges and credit card fees	170	122
Administration expenses	127	22
Depreciation - equipment (note 5)	376	376
	11,743	6,537
	12,897	9,415
<i>Other trading activities</i>		
Depreciation – PV solar cells (note 5)	641	641

Notes

(Forming part of the accounts)

5 Fixed assets

	PV Solar Cells £	Chairs £	Curtains £	Total £
Cost				
At 1 April 2022 and 31 March 2023	12,830	2,664	3,760	19,254
Depreciation				
At 1 April 2023	7,210	2,664	2,632	12,506
Charge for the year	641	-	376	1,017
At 31 March 2023	7,851	2,664	3,008	13,523
Net book value				
At 31 March 2023	5,620	-	1,128	6,748
At 31 March 2024	4,979	-	752	5,731

6 Cash at bank and in hand

	2023 £	2024 £
Cash	290	340
Current	60,189	66,430
	60,479	66,770

7 Debtors and prepayments

	2023 £	2024 £
<i>Debtors</i>		
Amounts receivable – Affiliated Club	-	2,000
<i>Prepayments</i>		
Defibrillator Support	230	105

Notes

(Forming part of the accounts)

8 Creditors: amounts falling due within one year

	2023	2024
	£	£
<i>Creditors</i>		
Trade creditors	5	-
Hire in advance	90	72
<i>Accruals</i>		
EDF – gas and electricity	-	1,863
	<u>95</u>	<u>1,935</u>

9 Funds

	Restricted	Unrestricted	Total
	£	£	£
At 1 April 2022	52	66,134	66,186
Net income/(expenditure)	(52)	1,468	1,416
	<u>0</u>	<u>67,602</u>	<u>67,602</u>
At 31 March 2023	0	67,602	67,602
Net income	-	5,321	5,321
	<u>-</u>	<u>72,923</u>	<u>72,923</u>
At 31 March 2024	-	72,923	72,923

Up until 31 March 2023 the restricted fund was used to contribute to the annual support cost of maintaining the defibrillator.

10 Related party transactions

Expenses incurred by members of the Management Committee on behalf of the Hall are reimbursed.

SIDBURY VILLAGE HALL

England & Wales - Charity number 1184446

Accounts

Sidbury Village Hall CIO
(Registered Charity No.: 1184446)

Trustees' Annual Report and Accounts

31 March 2023

Sidbury Village Hall CIO

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Reference and administration details

Sidbury Village Hall
Fore Street
Sidbury
Sidmouth
Devon
EX10 0SD

Management Committee (Trustees):

The members of the Management Committee who served during the financial year are as follows:

Trustees

Simon Belither
Adam Chinery
Chelsea Cross
Roger Davey – Chairman
Sue Gooding – Secretary
Hazel Hallett
Monica Hennessy – Bookings Secretary

Bradley Jenkins – Vice Chairman
John Rush
Graham Shepherd
Rosemary Sowden
Malcolm Williams
Bill Wilkinson – Treasurer

Friends of the Village Hall

Mary Dowell
Justin Lascelles
David Sowden
Lynden Webb

Sidbury Village Hall CIO

Trustees' Annual Report

Objectives and activities

Sidbury Village Hall CIO (the "Hall") is a charity, registered with the Charity Commission, the purpose of which is to improve the conditions of life of the inhabitants of Sidbury through the maintenance and administration of the Hall. The Hall, which is leased from The Sidbury Manor Estate until 2029, is vested in the name of the Official Custodian of Charities.

The Hall provides facilities to be used by a diverse range of individuals, organisations, clubs and societies for a variety of recreational, sporting and cultural activities.

Structure, governance, management and public benefit

The affairs of the Hall are managed on a voluntary basis by the Management Committee (the "Committee"), the members of which are also, under Charities Regulations, the Trustees of the Charity ("Trustees"). The Committee is assisted by a number of individuals, known as the Friends of the Village Hall who are co-opted or appointed by clubs and other organisations in the Village of Sidbury.

Details of the members of the Committee who served during the year to 31 March 2023 are given on page 1.

Regular management is provided by the Chairman, Secretary, Bookings Secretary and Treasurer.

As providers of a Community Building which is used by members of the public, the Committee faces increasing regulation and associated compliance costs. The Committee keeps itself up to date on such matters through information provided by the Community Council for Devon and the Charity Commission. The Hall is a member of the Community Council for Devon.

The Committee continually ensures that the facilities provided in the Hall are of an appropriate standard and quality and that the fabric and building is maintained in good repair. The Committee confirm that they have paid due regard to the guidance published by the Charity Commission on public benefit in deciding which activities the Hall should undertake.

Regular users of the Hall include indoor bowls, badminton, table tennis, the Women's Institute and drama club.

To minimise financial risk the Hall's insurance cover includes public liability, buildings and contents, loss of revenue and trustee indemnity. Reserves are maintained to cover anticipated and future costs in the event of a reduction in income, to fund expenditure of a capital nature, to maintain the fabric and building of the Hall and to meet the cost of future projects that will improve or extend the available facilities. The level of reserves is based on a multiple of average annual expenditure and an allowance for capital expenditure. The Committee have taken into account guidance published by the Charity Commission on Charities and Reserves and have approved a formal policy on reserves which is proportionate to the needs of the Hall.

Sidbury Village Hall CIO

Trustees' Annual Report (continued)

Financial review

All the Hall's finances relate to its charitable activity which is the maintenance and administration of the Hall.

Effectively, the year to 31 March 2023 was the first period since COVID restrictions were introduced in March 2020 that the Hall was fully open.

The total net income (surplus) for the year, after depreciation, was £1,416 (2022: - £10,283). This is split between regular activities £1,468 (2022: £10,409) and those relating to the restricted fund arising from the provision of the defibrillator £52 (deficit) (2022: deficit - £126).

A detailed analysis of income is provided in note 3 of the accounts on pages 8 and a detailed analysis of expenditure is provided in note 4 on page 9.

At 31 March the Hall's unrestricted reserve was £67,602 (2022: £66,134). Bank and cash balances were £60,479 (2021: £58,776).

The highlights to note are:

- The significant and eye-watering increase in the cost of gas and electricity. The gas cost from Scottish Power was more than double that of 2022. This solely relates to a cost increase rather than consumption as during the period of closure the gas heaters were kept on to maintain the fabric of the building. In October, the Chairman and Treasurer actively reviewed alternatives and utilised the services of an energy broker, recommended by the Community Council for Devon, which specialises in the not-for-profit sector. The prices offered were based on entering contracts lasting for 1 to 3 years. The conclusion reached was that, at this time, the market was still unstable and it was likely that we could be locked into contracts at a high price. Accordingly, the decision was taken to wait for a few months. Our electricity contract with EDF was due for renewal on 31 March 2023 and the opportunity was taken, at a lower cost than was offered at the end of 2022, to swap our gas contract from Scottish Power to EDF for a year to 31 March 2024. The electricity contract with EDF was renewed for the same period. From 1 April the monthly direct debit for gas and electricity has been assessed by EDF as £295;
- Increased contributions from the Affiliated Clubs and the bar which is run at various Hall events;
- The lack of fund-raising income following the cancellation of Sidbury Fair following the sad death of the Queen.

The Hall roof will need replacing sometime in the future. There is no immediate concern. A current informal estimate of the cost is £50,000. I recommend that the Committee look to planning what is required in relation to timing and potential grant funding.

The Committee's responsibilities for accounting, reporting and filing are set out below. Whilst the financial systems and processes do not fully meet all those suggested by the Charity Commission, they are considered appropriate considering the nature, scope and sources of the Hall's financial transactions.

Sidbury Village Hall CIO

Trustees' Annual Report (continued)

Independent examination

Charity law and regulations require that an independent examination of charity accounts is required if the gross income of the charity is greater than £25,000. Even though for the year ended 31 March 2023 the gross income of the Hall was less than this the Committee agreed that an independent examination should be undertaken. A copy of the Independent Examiner's report is set out on page 13. The Committee is, once again, extremely grateful to Mr Prichard for his continued support.

Statement of Committee members' responsibilities

As a charity it is important that the Committee can demonstrate that money received is used properly in meeting its charitable objectives. All Committee members have a responsibility to protect the Hall's funds and property.

Under charity law the Committee is responsible for ensuring that the Hall meets its accounting, reporting and filing requirements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Committee declare that they have approved this Annual Report.

Signed on behalf of the Trustees

William Wilkinson
Treasurer
24 May 2023

Sidbury Village Hall CIO

Statement of Financial Activities

For the year ended 31 March 2023

	Notes	Restricted funds £	Unrestricted funds £	Total £	2022 £
Incoming resources	3				
Charitable activities		-	7,879	7,879	5,230
Other trading activities		-	7,075	7,075	3,513
COVID support grants		-	-	-	10,667
Donation		-	-	-	50
		<u>-</u>	<u>14,954</u>	<u>14,954</u>	<u>19,460</u>
Resources expended	4				
Charitable activities		52	12,845	12,897	8,226
Other trading activities		-	641	641	641
Donations		-	-	-	310
		<u>52</u>	<u>13,486</u>	<u>13,538</u>	<u>9,177</u>
Net income/(expenditure)		(52)	1,468	1,416	10,283
Reconciliation of funds					
Funds brought forward		<u>52</u>	<u>66,134</u>	<u>66,186</u>	<u>55,903</u>
Funds carried forward		<u>0</u>	<u>67,602</u>	<u>67,602</u>	<u>66,186</u>

The notes on pages 7 to 12 form part of these accounts.

Sidbury Village Hall CIO

Balance sheet

At 31 March 2023

	Notes	2022	2023
		£	£
Fixed assets	5	7,765	6,748
Current assets			
Cash at bank and in hand	6	58,776	60,479
Debtors and prepayments	7	356	230
Stock		420	240
		<u>59,552</u>	<u>60,949</u>
Creditors: amounts falling due within one year	8	1,131	95
		<u>58,421</u>	<u>60,854</u>
Net current assets			
		<u>66,186</u>	<u>67,602</u>
Total assets less current liabilities		<u><u>66,186</u></u>	<u><u>67,602</u></u>
Represented by:			
General Fund (unrestricted)	9	66,134	67,602
Restricted Fund	9	52	-
		<u>66,186</u>	<u>67,602</u>

These accounts were approved by the Trustees on 24 May 2023 and were signed on their behalf by R Davey and W Wilkinson.

The notes on pages 7 to 12 form part of these accounts.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Hall constitutes a public benefit entity as defined by FRS 102.

2. Accounting policies

Hire income, donations and income from affiliated clubs is generally included in the statement of financial activities when the Hall is legally entitled to it and the amount can be measured with reasonable certainty.

Income from fund raising events and the provision of bar facilities is recognised when received and is stated net after the deduction of expenses.

Interest arising on bank deposits, income from the electrical feed in tariff scheme and COVID grant income is included in the statement of financial activities when receipt is probable and the amount receivable can be measured with reasonable certainty.

Expenditure is included on an accruals basis.

Assets which cost more than £2,000 are capitalised and the cost written off over their estimated useful economic life. Expenditure which is less than this is written off in the year in which it is incurred.

PV solar panels	20 years
Equipment	5 years
Curtains	10 years

Financial instruments, cash and bank balances, receivables, and payables, are recognised in the balance sheet when the Hall becomes a party to a financial contract. They are recorded at cost and subsequently carried at amortised cost using the effective interest method. Due allowance is made for impaired receivables (doubtful debts).

Stocks are stated at the lower of their cost or net realisable value after making due allowance for obsolete and slow-moving items.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Hall to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The Hall has charitable status and is exempt from taxation. The Hall is not registered for value added tax (VAT) and accordingly expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

3 Analysis of income

	2022	2023
	£	£
<i>Charitable activities – hire income</i>		
Private hires	2,295	2,868
Sidbury WI	240	691
	<hr/>	<hr/>
	2,535	3,559
	<hr/>	<hr/>
<i>Charitable activities – affiliated clubs</i>		
Short Mat Bowls	750	1,250
Sidbury into Drama (SID)	1,000	1,500
Table Tennis	500	1,000
Badminton	445	570
	<hr/>	<hr/>
	2,695	4,320
	<hr/>	<hr/>
Total	5,230	7,879
	<hr/>	<hr/>

Clubs affiliated to the Hall are responsible for their own financial affairs.

	£	£
<i>Other trading activities</i>		
Sidbury Fair: refreshments	627	-
Sidbury Fair: bric-a-bac	208	-
Bar at Hall functions	722	4,526
Feed in tariff	1,956	2,549
	<hr/>	<hr/>
	3,513	7,075
	<hr/>	<hr/>
<i>Other income</i>		
COVID Grant Funding from EDDC:		
Retail, Hospitality and Leisure Grant	2,667	-
Omicron leisure grant	8,000	-
	<hr/>	<hr/>
	10,667	-
	<hr/>	<hr/>
Donation – Taekwondo club	50	-
	<hr/>	<hr/>

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

4 Analysis of expenses

	2022	2023
	£	£
<i>Charitable activities</i>		
<i>Repairs and renewals</i>		
Refrigeration – chiller repair	-	446
Gas certificate and boiler service/catering safety	226	168
Toilet radiators	-	130
Bunting	-	122
Plumbing	-	85
Defibrillator support	-	74
Fire equipment service	-	59
Planter and basket flowers	25	13
Keys	-	5
Repainted badminton court lines	552	-
Syphons – ladies’ toilets	72	-
Wasp nest removal	66	-
PV cell cleaning	40	-
Blackout curtain	29	-
	<hr/>	<hr/>
	1,020	1,102
Defibrillator support – restricted fund	126	52
	<hr/>	<hr/>
	1,146	1,154
	<hr/>	<hr/>
<i>Other</i>		
Water	209	182
Heat and light:		
Gas	3,220	6,450
Electricity	291	1,040
Caretaking and cleaning	1,622	1,620
Insurance	1,227	1,399
Licence fees	35	329
Community Council for Devon	50	50
Bank charges and credit card fees	39	170
Administration expenses	11	127
Depreciation - equipment (note 5)	376	376
	<hr/>	<hr/>
	7,080	11,743
	<hr/>	<hr/>
	8,226	12,897
	<hr/>	<hr/>
<i>Other trading activities</i>		
Depreciation – PV solar cells (note 5)	641	641
	<hr/>	<hr/>
<i>Donations</i>		
Ukraine relief supplies	310	-
	<hr/>	<hr/>

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

5 Fixed assets

	PV Solar Cells £	Chairs £	Curtains £	Total £
<i>Cost</i>				
At 1 April 2021 and 31 March 2022	12,830	2,664	3,760	19,254
<i>Depreciation</i>				
At 1 April 2022	6,569	2,664	2,256	11,489
Charge for the year	641	-	376	1,017
At 31 March 2023	7,210	2,664	2,632	12,506
<i>Net book value</i>				
At 31 March 2022	6,261	-	1,504	7,765
At 31 March 2023	5,620	-	1,128	6,748

6 Cash at bank and in hand

	2022 £	2023 £
Cash	165	290
Current	58,611	60,189
	58,776	60,479

7 Debtors and prepayments

	2022 £	2023 £
<i>Prepayments</i>		
Defibrillator Support	356	230

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

8 Creditors: amounts falling due within one year

	2022	2023
	£	£
<i>Creditors</i>		
Trade creditors	1,035	-
Accruals	96	95
	<hr/>	<hr/>
	1,131	95
	<hr/> <hr/>	<hr/> <hr/>

9 Funds

	Restricted	Unrestricted	Total
	£	£	£
At 1 April 2021	178	55,725	55,903
Net income/(expenditure)	(126)	10,409	10,283
	<hr/>	<hr/>	<hr/>
At 31 March 2022	52	66,134	66,186
Net income/(expenditure)	(52)	1,468	1,416
	<hr/>	<hr/>	<hr/>
At 31 March 2023	0	67,602	67,602
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The restricted fund was used to contribute to the annual support cost of maintaining the defibrillator.

10 Related party transactions

Expenses incurred by members of the Management Committee on behalf of the Hall are reimbursed.

Sidbury Village Hall CIO

Independent Examiner's report to the Charity Trustees of Sidbury Village Hall CIO

I report to the Charity Trustees on my examination of the accounts of Sidbury Village Hall CIO (Village Hall) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Charity Trustees of the Village Hall, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit or independent examination is not required under sections 144 and 145 of the Charities Act 2011. However, you have requested that I carry out an independent examination.

I report in respect of my examination of the Village Hall's accounts carried out under section 145 of the 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.

Matthew Prichard
Chartered Accountant
Member of the Institute of Chartered Accountants Australia and New Zealand
13A Summit Drive
Mt Albert
Auckland
New Zealand

24 May 2023

SIDBURY VILLAGE HALL

England & Wales - Charity number 1184446

Accounts

Sidbury Village Hall CIO
(Registered Charity No.: 1184446)

Trustees' Annual Report and Accounts

31 March 2022

Sidbury Village Hall CIO

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Reference and administration details

Sidbury Village Hall
Fore Street
Sidbury
Sidmouth
Devon
EX10 0SD

Management Committee (Trustees):

The members of the Management Committee who served during the financial year are as follows:

Trustees

Simon Belither	Bradley Jenkins – Vice Chairman
Adam Chinery	John Rush
Chelsea Cross	Graham Shepherd
Roger Davey – Chairman	Rosemary Sowden
Sue Gooding – Secretary	Malcolm Williams
Hazel Hallett	Bill Wilkinson – Treasurer
Monica Hennessy – Bookings Secretary	

Friends of the Village Hall

Mary Dowell
Justin Lascelles
David Sowden
Mary Summers
Lynden Webb

Sidbury Village Hall CIO

Trustees' Annual Report

Objectives and activities

Sidbury Village Hall CIO (the "Hall") is a charity, registered with the Charity Commission, the purpose of which is to improve the conditions of life of the inhabitants of Sidbury through the maintenance and administration of the Hall. The Hall, which is leased from The Sidbury Manor Estate until 2029, is vested in the name of the Official Custodian of Charities.

The Hall provides facilities to be used by a diverse range of individuals, organisations, clubs and societies for a variety of recreational, sporting and cultural activities.

Structure, governance, management and public benefit

The affairs of the Hall are managed on a voluntary basis by the Management Committee (the "Committee"), the members of which are also, under Charities Regulations, the Trustees of the Charity ("Trustees"). The Committee, meets quarterly, and is assisted by a number of individuals, known as the Friends of the Village Hall who are co-opted or appointed by clubs and other organisations in the Village of Sidbury.

Details of the members of the Committee who served during the year to 31 March 2022 are given on page 1.

Regular management is provided by the Chairman, Secretary, Bookings Secretary and Treasurer.

As providers of a Community Building which is used by members of the public, the Committee faces increasing regulation and associated compliance costs. The Committee keeps itself up to date on such matters through information provided by the Community Council for Devon and the Charity Commission. The Hall is a member of the Community Council for Devon.

The Committee continually ensures that the facilities provided in the Hall are of an appropriate standard and quality and that the fabric and building is maintained in good repair. The Committee confirm that they have paid due regard to the guidance published by the Charity Commission on public benefit in deciding which activities the Hall should undertake.

Regular users of the Hall include indoor bowls, badminton, table tennis, pilates, the Women's Institute and drama club.

To minimise financial risk the Hall's insurance cover includes public liability, buildings and contents, loss of revenue and trustee indemnity. Reserves are maintained to cover anticipated and future costs in the event of a reduction in income, to fund expenditure of a capital nature, to maintain the fabric and building of the Hall and to meet the cost of future projects that will improve or extend the available facilities. The level of reserves is based on a multiple of average annual expenditure and an allowance for capital expenditure. The Committee have taken into account guidance published by the Charity Commission on Charities and Reserves and have approved a formal policy on reserves which is proportionate to the needs of the Hall.

Sidbury Village Hall CIO

Trustees' Annual Report (continued)

Financial review

All the Hall's finances relate to its charitable activity which is the maintenance and administration of the Hall.

Following government guidance and regulation in relation to coronavirus the Hall was effectively closed from March 2020 to May 2021. During that period, various government grants, administered by East Devon District Council (EDDC), were offered to all organisations, including the Hall. During the year ended 31 March 2022 the Hall applied for and received grants of £10,667 (2021: £20,638).

As a result of the Hall's policy on reserves, the government grants received, and the return on the investment in the PV cells the Hall has maintained a healthy financial position.

The total net income (surplus) for the year, after depreciation, was £10,283 (2021: - £17,453). This is split between regular activities £10,409 (2021: £17,475) and those relating to the restricted fund arising from the provision of the defibrillator £126 (deficit) (2021: deficit - £22).

The principal changes in regular activities were:

- virtually a complete loss of all income from hires and affiliated clubs due to the closure of the Hall. This was supported by the receipt of Government grants as noted above;
- a reduction in some variable costs. In order to maintain the fabric of the Hall a number of costs were maintained such as cleaning, water, heat and light and insurance.

A detailed analysis of income is provided in note 3 of the accounts on pages 8 and 9 and a detailed analysis of expenditure is provided in note 4 on page 10.

At 31 March the Hall's unrestricted reserve was £66,134 (2021: £55,725). Bank and cash balances were £58,776 (2021: £46,334).

The Committee's responsibilities for accounting, reporting and filing are set out below. Whilst the financial systems and processes do not fully meet all those suggested by the Charity Commission, they are considered appropriate taking into account the nature, scope and sources of the Hall's financial transactions.

Independent examination

Charity law and regulations require that an independent examination of charity accounts is required if the gross income of the charity is greater than £25,000. Despite the fact that for the year ended 31 March 2022 the gross income of the Hall was less than this the Committee agreed that an independent examination should be undertaken. A copy of the Independent Examiner's report is set out on page 13. The Committee are, once again, extremely grateful to Mr Prichard for his continued support.

Sidbury Village Hall CIO

Trustees' Annual Report (continued)

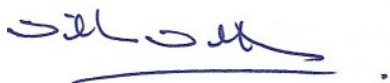
Statement of Committee members' responsibilities

As a charity it is important that the Committee can demonstrate that money received is used properly in meeting its charitable objectives. All Committee members have a responsibility to protect the Hall's funds and property.

Under charity law the Committee is responsible for ensuring that the Hall meets its accounting, reporting and filing requirements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Committee declare that they have approved this Annual Report.

Signed on behalf of the Trustees



William Wilkinson
Treasurer
25 May 2022

Sidbury Village Hall CIO

Statement of Financial Activities

For the year ended 31 March 2022

	Notes	Restricted funds £	Unrestricted funds £	Total £	2021 £
Incoming resources	3				
Charitable activities		-	5,230	5,230	465
Other trading activities		-	3,513	3,513	1,961
Investments		-	-	-	4
COVID support grants		-	10,667	10,667	20,638
Donation		-	50	50	-
Legacy		-	-	-	1,000
			<u>19,460</u>	<u>19,460</u>	<u>24,068</u>
Resources expended	4				
Charitable activities		126	8,100	8,226	5,974
Other trading activities		-	641	641	641
Donations		-	310	310	-
		<u>126</u>	<u>9,051</u>	<u>9,177</u>	<u>6,615</u>
Net income/(expenditure)		(126)	10,409	10,283	17,453
Reconciliation of funds					
Funds brought forward		<u>178</u>	<u>55,725</u>	<u>55,903</u>	<u>38,450</u>
Funds carried forward		<u>52</u>	<u>66,134</u>	<u>66,186</u>	<u>55,903</u>

The notes on pages 7 to 12 form part of these accounts.

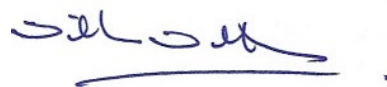
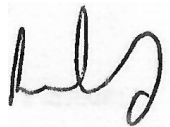
Sidbury Village Hall CIO

Balance sheet

At 31 March 2022

	Notes	£	2021 £	£	2021 £
Fixed assets	5		8,782		7,765
Current assets					
Cash at bank and in hand	6	46,334		58,776	
Debtors and prepayments	7	787		356	
Stock		340		420	
		<u>47,461</u>		<u>59,552</u>	
Creditors: amounts falling due within one year	8	340		1,131	
		<u>340</u>		<u>1,131</u>	
Net current assets			47,121		58,421
			<u>47,121</u>		<u>58,421</u>
Total assets less current liabilities			55,903		66,186
			<u>55,903</u>		<u>66,186</u>
Represented by:					
General Fund (unrestricted)	9		55,725		66,134
Restricted Fund	9		178		52
			<u>55,903</u>		<u>66,186</u>
			<u>55,903</u>		<u>66,186</u>

These accounts were approved by the Trustees on 25 May 2022 and were signed on their behalf by R Davey and W Wilkinson.



The notes on pages 7 to 12 form part of these accounts.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Hall constitutes a public benefit entity as defined by FRS 102.

Government recommendations around coronavirus and its Guidance for Community Facilities meant that the Hall was closed for use from March 2020. Following Government Guidance, the Hall was able to open from June 2021. In recognising the adverse financial effect that COVID restrictions had on Community Buildings during closure a number of government grants were available. During the year to 31 March 2022 the Hall applied for and received grants of £10,667 (2021: £20,638) from East Devon District Council (EDDC). These grants meant the Trustees were able to conclude that the Hall had sufficient funds to enable it to meet its ongoing costs.

2. Accounting policies

Hire income, donations and income from affiliated clubs is generally included in the statement of financial activities when the Hall is legally entitled to it and the amount can be measured with reasonable certainty.

Income from fund raising events and the provision of bar facilities is recognised when received and is stated net after the deduction of expenses.

Interest arising on bank deposits, income from the electrical feed in tariff scheme and COVID grant income is included in the statement of financial activities when receipt is probable and the amount receivable can be measured with reasonable certainty.

Expenditure is included on an accruals basis.

Assets which cost more than £2,000 are capitalised and the cost written off over their estimated useful economic life. Expenditure which is less than this is written off in the year in which it is incurred.

PV solar panels	20 years
Equipment	5 years
Curtains	10 years

Financial instruments, cash and bank balances, receivables, and payables, are recognised in the balance sheet when the Hall becomes a party to a financial contract. They are recorded at cost and subsequently carried at amortised cost using the effective interest method. Due allowance is made for impaired receivables (doubtful debts).

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

2 Accounting policies *continued*

Stocks are stated at the lower of their cost or net realisable value after making due allowance for obsolete and slow-moving items.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Hall to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The Hall has charitable status and is exempt from taxation. The Hall is not registered for value added tax (VAT) and accordingly expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

3 Analysis of income

	2021	2022
	£	£
<i>Charitable activities – hire income</i>		
Private hires	365	2,295
Sidbury WI	-	240
	<hr/>	<hr/>
	365	2,535
	<hr/>	<hr/>
<i>Charitable activities – affiliated clubs</i>		
Short Mat Bowls	-	750
Sidbury into Drama (SID)	-	1,000
Table Tennis	100	500
Badminton	-	445
	<hr/>	<hr/>
	100	2,695
	<hr/>	<hr/>
Total	465	5,230
	<hr/>	<hr/>

Clubs affiliated to the Hall are responsible for their own financial affairs.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

3 Analysis of income *continued*

	2021 £	2021 £
<i>Other trading activities</i>		
Sidbury Fair: refreshments	-	627
Sidbury Fair: bric-a-bac	-	208
Bar	-	722
Feed in tariff	1,961	1,956
	<u>1,961</u>	<u>3,513</u>
<i>Investments</i>		
Bank interest	4	-
	<u>4</u>	<u>-</u>
<i>Other income</i>		
Legacy – Mrs Elizabeth Colborne	1,000	-
COVID Grant Funding from EDDC: Retail, Hospitality and Leisure Grant	10,000	2,667
Omicron leisure grant	-	8,000
Closed Business Lockdown Payment Scheme	10,638	-
	<u>20,638</u>	<u>10,667</u>
Donation – Taekwondo club	-	50
	<u>-</u>	<u>50</u>

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

4 Analysis of expenses

	2021 £	2022 £
<i>Charitable activities</i>		
<i>Repairs and renewals</i>		
Repainted badminton court lines	-	552
Gas certificate and boiler service	168	158
Catering safety check	-	78
Syphons – ladies’ toilets	-	72
Wasp nest removal	-	66
Fire equipment service	47	-
PV cell cleaning	-	40
Blackout curtain	-	29
Planter and basket flowers	-	25
	<hr/>	<hr/>
	215	1,020
Defibrillator support – restricted fund	22	126
	<hr/>	<hr/>
	237	1,146
<i>Other</i>		
Water	129	209
Heat and light	2,057	3,511
Caretaking and cleaning	1,825	1,622
Insurance	1,003	1,227
Licence fees	345	35
Community Council for Devon	-	50
Bank charges and credit card fees	-	39
Administration expenses	2	11
Depreciation - equipment (note 5)	376	376
	<hr/>	<hr/>
	5,737	7,080
	<hr/>	<hr/>
	5,974	8,226
<i>Other trading activities</i>		
Depreciation – PV solar cells (note 5)	641	641
	<hr/>	<hr/>
<i>Donations</i>		
Ukraine relief supplies	-	310
	<hr/>	<hr/>

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

5 Fixed assets

	PV Solar Cells £	Chairs £	Curtains £	Total £
<i>Cost</i>				
At 1 April 2020 and 31 March 2021	12,830	2,664	3,760	19,254
<i>Depreciation</i>				
At 1 April 2021	5,928	2,664	1,880	10,472
Charge for the year	641	-	376	1,017
At 31 March 2022	6,569	2,664	2,256	11,489
<i>Net book value</i>				
At 31 March 2021	6,902	-	1,880	8,782
At 31 March 2022	6,261	-	1,504	7,765

6 Cash at bank and in hand

	2021 £	2022 £
Cash	125	165
Current	46,209	58,611
	46,334	58,776

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

7 Debtors and prepayments

	2021	2022
	£	£
<i>Prepayments</i>		
Heat & light - Electricity	200	-
Water	105	-
Defibrillator Support	482	356
	<u>787</u>	<u>356</u>

8 Creditors: amounts falling due within one year

	2021	2022
	£	£
<i>Creditors</i>		
Trade creditors	340	1,035
Hire income in advance	-	96
	<u>340</u>	<u>1,131</u>

9 Funds

	Restricted	Unrestricted	Total
	£	£	£
At 1 April 2020	200	38,250	38,450
Net income/(expenditure)	(22)	17,475	17,453
	<u>178</u>	<u>55,725</u>	<u>55,903</u>
At 31 March 2021	178	55,725	55,903
Net income/(expenditure)	(126)	10,409	10,283
	<u>52</u>	<u>66,134</u>	<u>66,186</u>

The restricted fund is used to cover the annual support cost of maintaining the defibrillator.

10 Related party transactions

Expenses incurred by members of the Management Committee on behalf of the Hall are reimbursed.

Sidbury Village Hall CIO

Independent Examiner's report to the Charity Trustees of Sidbury Village Hall CIO

I report to the Charity Trustees on my examination of the accounts of Sidbury Village Hall CIO (Village Hall) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Charity Trustees of the Village Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit or independent examination is not required under sections 144 and 145 of the Charities Act 2011. However, you have requested that I carry out an independent examination.

I report in respect of my examination of the Village Hall's accounts carried out under section 145 of the 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.



Matthew Prichard
Chartered Accountant
Member of the Institute of Chartered Accountants Australia and New Zealand
13A Summit Drive
Mt Albert
Auckland
New Zealand

27 May 2022

SIDBURY VILLAGE HALL

England & Wales - Charity number 1184446

Accounts

Sidbury Village Hall CIO
(Registered Charity No.: 1184446)

Trustees' Annual Report and Accounts

31 March 2021

Sidbury Village Hall CIO

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Trustees' Annual Report	2 - 4
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Balance sheet	6
Notes	7 - 12
Independent Examiner's Report	13

Reference and administration details

Sidbury Village Hall
Fore Street
Sidbury
Sidmouth
Devon
EX10 0SD

Management Committee (Trustees):

The members of the Management Committee who served during the financial year are as follows:

Trustees

Simon Belither	Bradley Jenkins – Vice Chairman
Adam Chinery	John Rush
Chelsea Cross	Graham Shepherd
Roger Davey – Chairman	Rosemary Sowden
Sue Gooding – Secretary	Malcolm Williams
Hazel Hallett	Bill Wilkinson – Treasurer
Monica Hennessy – Bookings Secretary	

Friends of the Village Hall

Mary Dowell
Justin Lascelles
David Sowden
Mary Summers
Lynden Webb

Sidbury Village Hall CIO

Trustees' Annual Report

Objectives and activities

Sidbury Village Hall CIO (the "Hall") is a charity, registered with the Charity Commission, the purpose of which is to improve the conditions of life of the inhabitants of Sidbury through the maintenance and administration of the Hall. The Hall, which is leased from The Sidbury Manor Estate until 2029, is vested in the name of the Official Custodian of Charities.

The Hall provides facilities to be used by a diverse range of individuals, organisations, clubs and societies for a variety of recreational, sporting and cultural activities.

Conversion from an unincorporated association to a Charitable Incorporated Organisation (CIO)

Up until 8 April 2020 the Hall was an unincorporated association (UA). A new charity, known as Sidbury Village Hall CIO, was registered with the Charity Commission on 16 July 2019. A Vesting Declaration was completed on 1 April 2020 transferring the existing assets of the UA to the CIO. Following the transfer, the Charity Commission was notified that the UA had merged with the CIO on 8 April 2020. The UA was removed from the Register of Charities on 4 May 2020.

Structure, governance, management and public benefit

The affairs of the Hall are managed on a voluntary basis by the Management Committee (the "Committee"), the members of which are also, under Charities Regulations, the Trustees of the Charity ("Trustees"). The Committee, meets quarterly, and is assisted by a number of individuals, known as the Friends of the Village Hall who are co-opted or appointed by clubs and other organisations in the Village of Sidbury.

Details of the members of the Committee who served during the year to 31 March 2021 are given on page 1.

Regular management is provided by the Chairman, Secretary, Bookings Secretary and Treasurer.

As providers of a facility which is used by members of the public, the Committee faces increasing regulation and associated compliance costs. The Committee keeps itself up to date on such matters through information provided by the Community Council for Devon and the Charity Commission. The Hall is a member of the Community Council for Devon.

The Committee continually ensures that the facilities provided in the Hall are of an appropriate standard and quality and that the fabric and building is maintained in good repair. The Committee confirm that they have paid due regard to the guidance published by the Charity Commission on public benefit in deciding which activities the Hall should undertake.

Regular users of the Hall include indoor bowls, badminton, table tennis, pilates, the Women's Institute and drama club.

Sidbury Village Hall CIO

Trustees' Annual Report (continued)

Structure, governance, management and public benefit *continued*

To minimise financial risk the Hall's insurance cover includes public liability, buildings and contents, loss of revenue and trustee indemnity. Reserves are maintained to cover anticipated and future costs in the event of a reduction in income, to fund expenditure of a capital nature, to maintain the fabric and building of the Hall and to meet the cost of future projects that will improve or extend the available facilities. The level of reserves is based on a multiple of average annual expenditure and an allowance for capital expenditure. The Committee have taken into account guidance published by the Charity Commission on Charities and Reserves and have approved a formal policy on reserves which is proportionate to the needs of the Hall.

Financial review

All the Hall's finances relate to its charitable activity which is the maintenance and administration of the Hall.

Following government recommendations around coronavirus all bookings at the Hall were, from 18 March, cancelled and the Hall was closed for the majority of the time during the year to 31 March 2021. During the year, government grants, administered by East Devon District Council (EDDC), were offered to all organisations, including the Hall, which pay a reduced business rate. In April 2020 the Hall received £10,000, £1,334 in December 2020, £6,001 in February 2021 and £3,303 in March 2021.

In April the Hall received a Restart Grant of £8,000 from EDDC.

During the year the Treasurer has maintained regular contact with the Chair and Secretary in relation to the Hall's financial position.

As a result of the policy on reserves, the government grants received, a generous legacy from Elizabeth Colborne and the return on the investment in the PV cells the Hall has maintained a healthy financial position.

The total net income (surplus) for the year, after depreciation, was £17,453 (2020: *deficit* - £750). This is split between regular activities £17,475 (2020: *£624*) and those relating to the restricted fund arising from the provision of the defibrillator £22 (*deficit*) (2020: *deficit* - £126).

The principal changes in regular activities were:

- virtually a complete loss of all income from hires and affiliated clubs due to the closure of the Hall. This was supported by the receipt of Government grants as noted above;
- a reduction in some variable costs. In order to maintain the fabric of the Hall a number of costs were maintained such as cleaning, water, heat and light and insurance.

A detailed analysis of income is provided in note 3 of the accounts on pages 8 and 9 and a detailed analysis of expenditure is provided in note 4 on page 10.

At 31 March the Hall's unrestricted reserve was £55,725 (2020: *£38,250*). Bank and cash balances were £46,334 (2020: *£29,432*).

The Committee's responsibilities for accounting, reporting and filing are set out below. Whilst the financial systems and processes do not fully meet all those suggested by the Charity Commission, they are considered appropriate taking into account the nature, scope and sources of the Hall's financial transactions.

Sidbury Village Hall CIO

Trustees' Annual Report (continued)

Financial review *continued*

The Government published its Roadmap Out of Lockdown in February 2021 and in March 2021 guidance for Businesses and other venues was issued. Government Guidance for Community Facilities has yet to be reissued. The Hall will reopen when regulations permit.

Independent examination

Charity law and regulations require that an independent examination of charity accounts is required if the gross income of the charity is greater than £25,000. Despite the fact that for the year ended 31 March 2021 the gross income of the Hall was less than this the Committee agreed that an independent examination should be undertaken. A copy of the Independent Examiner's report is set out on page 13. The Committee are, once again, extremely grateful to Mr Prichard for his continued support.

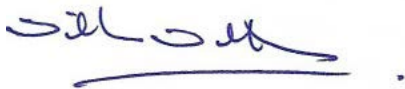
Statement of Committee members' responsibilities

As a charity it is important that the Committee can demonstrate that money received is used properly in meeting its charitable objectives. All Committee members have a responsibility to protect the Hall's funds and property.

Under charity law the Committee is responsible for ensuring that the Hall meets its accounting, reporting and filing requirements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Committee declare that they have approved this Annual Report.

Signed on behalf of the Trustees



William Wilkinson
Treasurer
24 May 2021

Sidbury Village Hall CIO

Statement of Financial Activities

For the year ended 31 March 2021

	Notes	Restricted funds £	Unrestricted funds £	Total £	2020 £
Incoming resources	3				
Charitable activities		-	465	465	6,683
Other trading activities		-	1,961	1,961	3,803
Investments		-	4	4	51
COVID support grants		-	20,638	20,638	-
Legacy		-	1,000	1,000	-
		<u>-</u>	<u>24,068</u>	<u>24,068</u>	<u>10,537</u>
Resources expended	4				
Charitable activities		22	5,952	5,974	8,646
Other trading activities		-	641	641	641
Donations		-	-	-	2,000
		<u>22</u>	<u>6,593</u>	<u>6,615</u>	<u>11,287</u>
Net income/(expenditure)		(22)	17,475	17,453	(750)
Reconciliation of funds					
Funds brought forward		200	38,250	38,450	39,200
Funds carried forward		<u>178</u>	<u>55,725</u>	<u>55,903</u>	<u>38,450</u>

The notes on pages 7 to 12 form part of these accounts.

Sidbury Village Hall CIO

Balance sheet

At 31 March 2021

	Notes	£	2020 £	£	2021 £
Fixed assets	5		9,799		8,782
Current assets					
Cash at bank and in hand	6	29,432		46,334	
Debtors and prepayments	7	-		787	
Stock		340		340	
				<hr/>	
		29,772		47,461	
Creditors: amounts falling due within one year	8	1,121		340	
				<hr/>	
Net current assets			28,651		47,121
			<hr/>		<hr/>
Total assets less current liabilities			38,450		55,903
			<hr/>		<hr/>
Represented by:					
General Fund (unrestricted)	9		38,250		55,725
Restricted Fund	9		200		178
			<hr/>		<hr/>
			38,450		55,903
			<hr/>		<hr/>

These accounts were approved by R Davey and W Wilkinson on 24 May 2021.

The notes on pages 7 to 12 form part of these accounts.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

These accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The Hall constitutes a public benefit entity as defined by FRS 102.

Following government recommendations around coronavirus all bookings at the Hall as from 18 March 2020 were cancelled. The Hall remained closed to hires until a small window in September and October 2020 meant that it could reopen. However, the Hall closed again at the beginning of November 2020. In February 2021 the Government published its Roadmap out of Lockdown with subsequent advice for business in March 2021. However, Guidance for Community Facilities has yet to be reissued although the business guidance does provide guidance on which different types of activity can open. Accordingly, there remains considerable uncertainty around the effect on future income and costs as there will be a reduction in income from hires and affiliated clubs as well as a reduction in variable costs. It is not practical to quantify with any degree of accuracy the financial effect on either. The financial policies adopted by the Trustees include the requirement that sufficient reserves are maintained to cover anticipated and future costs in the event of a reduction in income. Detail on the policy is set out in the Trustees' Annual report on page 3. In addition, during the COVID-19 pandemic, government grants were offered to all organisations which pay a reduced business rate which the Hall was entitled to. During the year to 31 March 2021 the Hall received £20,638 from East Devon District Council (EDDC). In April the Hall received a Restart Grant of £8,000 from EDDC. Accordingly, the Trustees consider that the Hall has sufficient funds to enable it to meet its ongoing costs for, at least, the next 12 months.

2. Accounting policies

Hire income, donations and income from affiliated clubs is generally included in the statement of financial activities when the Hall is legally entitled to it and the amount can be measured with reasonable certainty.

Income from fund raising events and the provision of bar facilities is recognised when received and is stated net after the deduction of expenses.

Interest arising on bank deposits, income from the electrical feed in tariff scheme and COVID grant income is included in the statement of financial activities when receipt is probable and the amount receivable can be measured with reasonable certainty.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

2 Accounting policies *continued*

Expenditure is included on an accruals basis.

Assets which cost more than £2,000 are capitalised and the cost written off over their estimated useful economic life. Expenditure which is less than this is written off in the year in which it is incurred.

PV solar panels	20 years
Equipment	5 years
Curtains	10 years

Financial instruments, cash and bank balances, receivables, and payables, are recognised in the balance sheet when the Hall becomes a party to a financial contract. They are recorded at cost and subsequently carried at amortised cost using the effective interest method. Due allowance is made for impaired receivables (doubtful debts).

Stocks are stated at the lower of their cost or net realisable value after making due allowance for obsolete and slow moving items.

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Hall to pay out resources and the amount of the obligation can be measured with reasonable certainty.

The Hall has charitable status and is exempt from taxation. The Hall is not registered for value added tax (VAT) and accordingly expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

3 Analysis of income

	2020	2021
	£	£
<i>Charitable activities – hire income</i>		
Private hires	1,070	365
Sidbury WI	613	-
	<hr/>	<hr/>
	1,683	465
	<hr/>	<hr/>
<i>Charitable activities – affiliated clubs</i>		
Short Mat Bowls	2,000	-
Sidbury into Drama (SID)	1,500	-
Table Tennis	1,000	100
Badminton	500	-
	<hr/>	<hr/>
	5,000	100
	<hr/>	<hr/>
Total	6,683	465
	<hr/>	<hr/>

Clubs affiliated to the Hall are responsible for their own financial affairs.

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

3 Analysis of income *continued*

	2020	2021
	£	£
<i>Other trading activities</i>		
Sidbury Fair refreshments	732	-
Bar	1,704	-
Feed in tariff	1,367	1,961
	<hr/>	<hr/>
	3,803	1,961
	<hr/>	<hr/>
<i>Investments</i>		
Bank interest	51	4
	<hr/>	<hr/>
<i>Other income</i>		
Legacy – Mrs Elizabeth Colborne	-	1,000
COVID Grant Funding from EDDC:		
Retail, Hospitality and Leisure Grant	-	10,000
Closed Business Lockdown Payment Scheme	-	10,638
	<hr/>	<hr/>
	-	20,638
	<hr/>	<hr/>

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

4 Analysis of expenses

	2020	2021
	£	£
<i>Charitable activities</i>		
<i>Repairs and renewals</i>		
Stage curtains	1,093	-
Electrical including lighting	416	-
Cupboards and shelving	230	-
Gas certificate and boiler service	142	168
Fire equipment service	-	47
Planter and basket flowers	21	-
Other	4	-
	<hr/>	<hr/>
	1,906	215
Defibrillator support – restricted fund	126	22
	<hr/>	<hr/>
	2,032	237
	<hr/>	<hr/>
<i>Other</i>		
Water	241	129
Heat and light	2,841	2,057
Caretaking and cleaning	1,725	1,825
Insurance	1,003	1,003
Licence fees	348	345
Community Council for Devon	50	-
Administration expenses	30	2
Depreciation - equipment (note 5)	376	376
	<hr/>	<hr/>
	6,614	5,737
	<hr/>	<hr/>
	8,646	5,974
	<hr/>	<hr/>
<i>Investments</i>		
Depreciation – PV solar cells (note 5)	641	641
	<hr/>	<hr/>
<i>Donations</i>		
Sir J Cave Memorial Fund	2,000	-
	<hr/>	<hr/>

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

5 Fixed assets

	PV Solar Cells £	Chairs £	Curtains £	Total £
<i>Cost</i>				
At 1 April 2019 and 31 March 2020	12,830	2,664	3,760	19,254
<i>Depreciation</i>				
At 1 April 2020	5,287	2,664	1,504	9,455
Charge for the year	641	-	376	1,017
At 31 March 2021	5,928	2,664	1,880	10,472
<i>Net book value</i>				
At 31 March 2020	7,543	-	2,256	9,799
At 31 March 2021	6,902	-	1,880	8,782

6 Cash at bank and in hand

	2020 £	2021 £
Cash	125	125
Deposit	27,326	-
Current	1,981	46,209
	29,432	46,334

Sidbury Village Hall CIO

Notes

(Forming part of the accounts)

7 Debtors and prepayments

	2020	2021
	£	£
<i>Prepayments</i>		
Heat & light - Electricity	-	200
Water	-	105
Defibrillator Support	-	482
	<u>-</u>	<u>787</u>
	<u>-</u>	<u>787</u>

8 Creditors: amounts falling due within one year

	2020	2021
	£	£
<i>Creditors</i>		
Trade creditors	1,121	340
	<u>1,121</u>	<u>340</u>

9 Funds

	Restricted	Unrestricted	Total
	£	£	£
At 1 April 2019	326	38,874	39,200
Net income	(126)	(624)	(750)
	<u>200</u>	<u>38,250</u>	<u>38,450</u>
At 31 March 2020	200	38,250	38,450
Net income/(expenditure)	(22)	17,475	17,453
	<u>178</u>	<u>55,725</u>	<u>55,903</u>
At 31 March 2021	<u>178</u>	<u>55,725</u>	<u>55,903</u>

The restricted fund is used to cover the annual support cost of maintaining the defibrillator.

10 Related party transactions

Expenses incurred by members of the Management Committee on behalf of the Hall are reimbursed.

Sidbury Village Hall

Independent examiner's report to the Charity Trustees of Sidbury Village Hall CIO

I report to the Charity Trustees on my examination of the accounts of Sidbury Village Hall CIO (Village Hall) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Charity Trustees of the Village Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You consider that an audit or independent examination is not required under sections 144 and 145 of the Charities Act 2011. However, you have requested that I carry out an independent examination.

I report in respect of my examination of the Village Hall's accounts carried out under section 145 of the 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.

Note 1 to the accounts describes how on 1 April 2020 a Vesting Declaration was completed transferring assets from the Sidbury Village Hall (an unincorporated association) to this new charitable incorporated organisation called Sidbury Village Hall CIO. I have no other 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.



Matthew Prichard
Chartered Accountant
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13A Summit Derive
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24 May 2021