

Registered number: CE019515
Charity number: 1186242

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

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TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	A F Pemberton MA DL, Chair D Levien, Trustee (appointed 29 December 2022) R F A Pemberton, Trustee Rev M J Maxwell, Trustee
Company registered number	CE019515
Charity registered number	1186242
Registered office	c/o Trumpington Pavilion Paget Road Trumpington Cambridge CB2 9JF
Accountants	Evelyn Partners (East) LLP Stonecross Trumpington High Street Cambridge CB2 9SU

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Trumpington Charity for the year of 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable incorporated organisation comply with the current statutory requirements, the requirements of the charitable incorporated organisation's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The charity also trades under the name Village Hall.

Objectives and activities

a. Policies and objectives

The objectives of the charity are to provide a village hall, institute and reading room for the benefit of the inhabitants of the parish of Trumpington in Cambridgeshire. Therefore the Trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

The hall is provided for parish requirements as they arise, and is maintained by a management committee.

Achievements and performance

a. Review of activities

There was a significant increase in hall rental income during the year as our regular groups were able to operate fully again following the end of the coronavirus epidemic.

Investment income from the rental of the area to the rear of the building also increased as it was operational for the entire year.

Because of this, the charity made a surplus during the year and is expected to continue to do so.

Financial review

a. Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUMPINGTON VILLAGE HALL CHARITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

b. Reserves policy

The Trusts objectives are as described above and it is incumbent on the Trust to ensure that adequate funds are available to meet these objectives. The Trustees have taken the decision to allow the reserves to build up to ensure adequate resources exist to secure the long-term future of the hall, as the car park is being used for daytime parking.

All reserves are held as unrestricted funds.

c. Principal funding

The principle funding activity of the charity is the rent of the car park at the rear of the Hall for day time car parking, along with the rental of the hall.

Structure, governance and management

a. Constitution

Trumpington Village Hall Charity is registered as a charitable incorporated organisation limited by guarantee and was set up by a constitution.

The members of the charitable incorporated organisation are the Trustees.

b. Methods of appointment or election of Trustees

The appointment of new Trustees is in the gift of the present Trustees. Trustees are selected with due consideration of their skills and local knowledge.

c. Organisational structure and decision-making policies

The objectives of the charity are to provide a village hall, institute and reading room for the benefit of the inhabitants of the parish of Trumpington in Cambridgeshire.

The charity is managed by A F Pemberton MA DL., who also acts as Treasurer. The manager of the hall is Sue-Ellen Beadle with Emma Buck as her assistant.

d. Policies adopted for the induction and training of Trustees

Trustees are required to read the guidance given by the Charity Commission relating to trustee duties and responsibilities.

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

TRUMPINGTON VILLAGE HALL CHARITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Funds held as custodian

The Charity has earned a surplus of £2,410 (2022: Deficit £25,437) in the year ended 31 March 2023. The Charity has net assets of £20,594 (2022: £18,184) including £31,745 (2022: £38,977) of cash at 31 March 2023, considered sufficient to maintain the premises to a standard to enable the Charity to achieve its objectives.

Statement of Trustees' responsibilities


The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 its incoming resources and application of resources, including its income and expenditure, for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
A F Pemberton MA DL

(Chair of Trustees)

Date: 1/12/23

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Trumpington Village Hall Charity ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *ASleat*

Angela Sleat FCA

Evelyn Partners (East) LLP

Dated: *1st December 2023*

Chartered Accountant

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Grants and donations	3	-	-	26,337
Charitable activities	4	29,304	29,304	13,648
Investments	5	10,427	10,427	6,523
Total income		39,731	39,731	46,508
Expenditure on:				
Investment management expenses	6	1,145	1,145	44,853
Charitable activities	7	31,235	31,235	23,282
Other expenditure	8	4,940	4,940	3,810
Total expenditure		37,320	37,320	71,945
Net movement in funds		2,411	2,411	(25,437)
Reconciliation of funds:				
Total funds brought forward		18,184	18,184	43,621
Net movement in funds		2,411	2,411	(25,437)
Total funds carried forward		20,595	20,595	18,184

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 18 form part of these financial statements.

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)
REGISTERED NUMBER: CE019515

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	2,311	2,180
Cash at bank and in hand		31,745	38,977
		<u>34,056</u>	<u>41,157</u>
Creditors: amounts falling due within one year	14	(13,462)	(22,973)
Net current assets		<u>20,594</u>	<u>18,184</u>
Total net assets		<u><u>20,594</u></u>	<u><u>18,184</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	20,594	18,184
Total funds		<u><u>20,594</u></u>	<u><u>18,184</u></u>

TRUMPINGTON VILLAGE HALL CHARITY
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REGISTERED NUMBER: CE019515

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

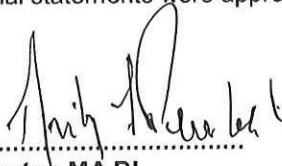
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
A F Pemberton MA DL

(Chair of Trustees)

Date: 1/12/23

The notes on pages 9 to 18 form part of these financial statements.

TRUMPINGTON VILLAGE HALL CHARITY
(A charitable incorporated organisation)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Trumpington Village Hall Charity is a UK charity (No 1186242) and is registered with Companies House with company number CE019515.

The principal place of business is Trumpington Village Hall, 71 High Street, Trumpington, Cambridge, CB2 9HZ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Trumpington Village Hall Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the year is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

TRUMPINGTON VILLAGE HALL CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Improvements to property	-	20%
Computer equipment	-	25%

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

TRUMPINGTON VILLAGE HALL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	-	-
Government grants	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	15,000	15,000
Government grants	11,337	11,337
	<u>26,337</u>	<u>26,337</u>
	<u><u>26,337</u></u>	<u><u>26,337</u></u>

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Hall rental	29,304	29,304
	<u>29,304</u>	<u>29,304</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Hall rental	13,648	13,648
	<u>13,648</u>	<u>13,648</u>
	<u><u>13,648</u></u>	<u><u>13,648</u></u>

TRUMPINGTON VILLAGE HALL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Rental income	10,400	10,400
Bank interest received	27	27
	<hr/>	<hr/>
Total 2023	10,427	10,427
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Rental income	6,522	6,522
Bank interest received	1	1
	<hr/>	<hr/>
<i>Total 2022</i>	<i>6,523</i>	<i>6,523</i>
	<hr/> <hr/>	<hr/> <hr/>

6. Investment management costs

	Unrestricted funds 2023 £	Total funds 2023 £
Property maintenance	1,145	1,145
Legal and professional fees	-	-
	<hr/>	<hr/>
	1,145	1,145
	<hr/> <hr/>	<hr/> <hr/>

TRUMPINGTON VILLAGE HALL CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. Investment management costs (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Property maintenance	41,903	41,903
Legal and professional fees	2,950	2,950
	<u>44,853</u>	<u>44,853</u>

TRUMPINGTON VILLAGE HALL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Hall rental	31,235	31,235

	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Hall rental	23,282	23,282

Summary by expenditure type

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £
Hall rental	14,117	17,118	31,235

	<i>Staff costs 2022 £</i>	<i>Other costs 2022 £</i>	<i>Total 2022 £</i>
Hall rental	13,586	9,696	23,282

TRUMPINGTON VILLAGE HALL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £
Accountancy fees	1,500	1,500
Independent examiner's fees	2,550	2,550
Legal fees	890	890
	<u>4,940</u>	<u>4,940</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Accountancy fees	1,660	1,660
Independent examiner's fees	2,000	2,000
Legal fees	150	150
	<u>3,810</u>	<u>3,810</u>

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>2,200</u>	<u>2,000</u>

TRUMPINGTON VILLAGE HALL CHARITY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Staff costs

	2023 £	2022 £
Wages and salaries	13,854	13,244
Contribution to defined contribution pension schemes	263	342
	<u>14,117</u>	<u>13,586</u>

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the Period ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

TRUMPINGTON VILLAGE HALL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Tangible fixed assets

	Short-term leasehold property £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	18,446	2,225	20,671
At 31 March 2023	18,446	2,225	20,671
Depreciation			
At 1 April 2022	18,446	2,225	20,671
At 31 March 2023	18,446	2,225	20,671
Net book value			
At 31 March 2023	-	-	-
At 31 March 2022	-	-	-

13. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	2,207	2,179
Other debtors	104	1
	2,311	2,180

TRUMPINGTON VILLAGE HALL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other loans	10,000	20,000
Trade creditors	1,059	481
Other taxation and social security	162	436
Pension contributions payable	41	56
Accruals and deferred income	2,200	2,000
	<u>13,462</u>	<u>22,973</u>

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	18,184	39,731	(37,321)	20,594

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	43,621	46,509	(71,946)	18,184

16. Related party transactions

The Charity has not entered into any related party transactions during the year (2022: donations from Trustees of £15,000). There is a loan with A F Pemberton at the year end of £10,000 (2022: £20,000).