

**CARYFORD COMMUNITY HALL ASSOCIATION**

**TRUSTEES' ANNUAL REPORT  
AND FINANCIAL STATEMENTS**

**30 APRIL 2024**

**Charity Number 1192922**

# CARYFORD COMMUNITY HALL ASSOCIATION

## FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

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# CARYFORD COMMUNITY HALL ASSOCIATION

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2024

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### Introduction

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 30 April 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and the 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) issued in October 2019.

### Objectives and activities

The following are the objects found in the constitution of the charity and registered with the Charity Commission:

- To promote the benefit of the inhabitants of the civil Parishes of Castle Cary and Ansford and all inhabitants within a radius of two miles outside the said Parish boundaries (hereinafter called "the area of benefit") without distinction of sex or of political, religious or other opinions by associating the local authorities, voluntary organisations and inhabitants in common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- To establish or to secure the establishment of a Community Centre (hereinafter called "the Centre") and to maintain and manage, or to co-operate with any local statutory authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

These objects have been delivered throughout the reporting period by offering a community space for hirers to put on a range of activities for people of all ages: Tiddlywinks Parents and Toddlers, circuit training, martial arts, roller skating, indoor youth football, majorettes, short mat bowls, short tennis, yoga and Tai Chi. Castle Cary Gardening Club and its History Society held meetings in the hall. u3a group sessions on art, scrabble, and mahjong have used the hall together with u3a monthly lectures. The Arts Society has held monthly lectures and Cinema in Caryford Film Screenings have taken place 10 times.

The Hall has been also used for official purposes. NHS blood donation sessions were regularly arranged; Ansford Parish Council held their meetings in the Hall; Caryford was used as a Polling Station in local elections and there have been Planning Application consultation events.

In addition, the Hall has been hired for numerous private functions such as children's parties, birthday celebrations, wedding receptions and funeral wakes.

# CARYFORD COMMUNITY HALL ASSOCIATION

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2024

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The Committee additionally mounted its own regular events aimed at raising funds for Hall operating expenses and towards the costs of the Building Extension Project. As well as the regular Christmas Craft Fair, live performances of music and drama were held to good audiences. Take Art, the Somerset based scheme financially supporting local drama and music performances, supported several of these performances.

### Achievements and performance

#### Hiring Performance

An analysis of Community Hall usage over the reporting period indicates that the popularity of the hall has continued to rise. In the previous reporting period, hall usage (including all weekends and bank holidays) averaged 34 hours per week. In the current reporting period, this had risen to 36 hours per week.

#### Extension Project

The increasing popularity of the Community Hall has inevitably created situations where potential hirers have been prevented from using the hall owing to prior bookings. Additionally, the joint statutory Neighbourhood Plan of Castle Cary Town Council and Ansford Parish Council (consulted on and approved in 2019) reflected the same challenge, observing that there is an urgent need for improvements at the hall.

Provided with this demand, the CCHA Grants Sub-committee took on the challenge to source funding for Community Hall improvements and an extension to provide 2 additional spaces for hire: a small hall, and a meeting room. Thanks to their efforts and the fund-raising efforts of the CCHA Fundraising Sub-Committee, sufficient funding was obtained to start the extension project in October 2023.

At the end of the reporting period, the extension project was largely complete with the fitting out of the new Community Hall spaces well underway. An official opening of the extension is being organised for 20 July 2024.

#### Hallmark accreditation

In July 2022, following an interview and detailed inspection, the charity's accreditation to the Hallmark I, II and III standards which it has continuously held since 2014 was re-awarded. The inspectors reported, amongst many other observations, that they found the hall "well managed and well used" and the building was "clean and tidy" and was "maintained in a good condition both inside and out".

### Financial Review

The CCHA income and expenditure for the year has been dominated by the extension project. Project expenditure of £486k and in year funding of £406k has dwarfed the regular income and expenditure of the Community Hall. However, if the extension project is removed, on a like for like basis, the CCHA has had a very successful year generating a surplus from normal operations of £3,499. This has been driven by increased hall bookings and the interest earned on the positive cashflow of the extension project.

# CARYFORD COMMUNITY HALL ASSOCIATION

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 30 APRIL 2024

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At the end of the year, the total cash reserves of the charity were £118,231 held across the following funds:

- Unrestricted: £19,170
- Sinking Fund £ 8,000
- Craft Fair £ 568
- Extension Project £89,381
- Cinema in Caryford £ 1,112

### Reserves

In line with Hallmark recommendations, the CCHA Financial Policy requires reserves to be at least 60% of forecast expenditure for the year of £26,860 (£17,208). The current unrestricted free reserves of £18,202 are more than this target. In addition, a further £2,000 was added to the 'Sinking Fund' during the reporting period, bringing the total held in this fund to £8,000.

### Plans for future periods

The CCHA will continue to provide a venue to support the community as described by its constitution. It will organise cultural events, Cinema in Caryford film nights and maintain the current old and new facilities to ensure the safety of all users of the hall.

The CCHA will begin to review and plan for the 3<sup>rd</sup> phase of the Community Hall extension project which involves updating the entrance space and creating a more useful social space for hall users. Following review, the process of securing funding for Phase 3 will commence. The success of sourcing funding will inform the timing of Phase 3.

### Structure, Governance and Management

The CCHA is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) with a membership. The objects of the CIO are described above. Members of the CCHA are eligible to be trustees of the CIO.

The CCHA trustees form a committee that meet every month. Additionally, there are 3 CCHA sub-committees made up from trustees and other interested parties. The 3 CCHA sub-committees report to the monthly trustee meetings as required. The 3 CCHA sub-committees are:

- Events and Fundraising
- Extension Project
- Grants

Minutes of each trustee meeting and sub-committee meeting are kept as a record of decisions and agreed actions.

CCHA Members and Trustees are recruited into the organisation in accordance with the CIO constitution.

# CARYFORD COMMUNITY HALL ASSOCIATION

## TRUSTEES' ANNUAL REPORT

YEAR ENDED 30 APRIL 2024

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### Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

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

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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 the Board of Trustees and signed on their behalf by:

*Ian Bynoe*

Ian Bynoe  
Chair of Trustees

Date: ..... Sep 10 2024

# CARYFORD COMMUNITY HALL ASSOCIATION

## REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 30 APRIL 2024

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### Trustees

The trustees who have served during the year, and until the date the accounts have been signed, are:

Thomas Burr MBE - President  
Ian Bynoe OBE – Chair  
Judith Cole – Vice Chair  
Caroline Reeves  
David Bright  
Annette Bedford  
Christine Davidson – Bookings Secretary  
Martin Halford  
Marilyn Simcox  
Jacqueline Foley – appointed December 2023

### Observers:

Cllr Barbara Williams	Representative of Ansford Parish Council
Cllr Margaret Bebbington	Representative of Castle Cary Town Council
Cllr Steve Evans	Representative of Castle Cary Town Council
Helen Leary	

### Committee Secretary

Laura Napper

### Hall Steward

Karla Smith

### Registered Office

Caryford Village Hall  
Maggs Lane  
Castle Cary  
Somerset. BA7 7JJ

### Independent Examiner

Joshua Kingston, BSc., ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

### Bankers

Natwest Bank PLC, 2 Hendford, Yeovil. BA20 1TN.  
CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent. ME19 4TA.  
CCLA Fund Managers Ltd., One Angel Lane, London. EC4R 3AB

# CARYFORD COMMUNITY HALL ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 30 APRIL 2024

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2024.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity 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.

*Joshua Kingston*

Joshua Kingston BSc., ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: Sep 10 2024



# CARYFORD COMMUNITY HALL ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 30 APRIL 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations and legacies	2	6,047	519,418	525,465	26,256
Charitable activities	3	20,017	223	20,240	18,542
Investments		4,947	-	4,947	1,011
Other trading activities - fundraising events		-	15,336	15,336	20,942
<b>Total income</b>		<b>31,011</b>	<b>534,977</b>	<b>565,988</b>	<b>66,751</b>
<b>Expenditure on:</b>					
Raising funds - events expenditure		965	8,808	9,773	10,303
Charitable activities	4	25,115	2,222	27,337	22,848
<b>Total expenditure</b>		<b>26,080</b>	<b>11,030</b>	<b>37,110</b>	<b>33,151</b>
<b>Net income/(expenditure)</b>		<b>4,931</b>	<b>523,947</b>	<b>528,878</b>	<b>33,600</b>
<b>Transfers between funds</b>		<b>484,752</b>	<b>(484,752)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>489,683</b>	<b>39,195</b>	<b>528,878</b>	<b>33,600</b>
<b>Total funds at start of year</b>	13	<b>1,464,734</b>	<b>51,968</b>	<b>1,516,702</b>	<b>1,483,102</b>
<b>Total funds at end of year</b>	13	<b>1,954,417</b>	<b>91,163</b>	<b>2,045,580</b>	<b>1,516,702</b>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The comparative Statement of Financial Activities can be found in note 8

The notes on pages 10 to 18 form part of these financial statements

# CARYFORD COMMUNITY HALL ASSOCIATION

## BALANCE SHEET

AS AT 30 APRIL 2024

		2024	2023 £
<b>Fixed assets</b>	<b>Note</b>		
Tangible assets	8	1,928,215	1,440,594
<b>Current assets</b>			
Debtors	9	1,714	961
Cash at bank and in hand		118,231	75,147
		<u>119,945</u>	<u>76,108</u>
<b>Liabilities</b>			
Creditors : Amounts falling due within one year	10	(2,580)	-
<b>Net current assets</b>		<u>117,365</u>	<u>76,108</u>
<b>Total assets less current liabilities</b>		<u>2,045,580</u>	<u>1,516,702</u>
<b>Net assets</b>		<u>2,045,580</u>	<u>1,516,702</u>
<b>Funds</b>			
Unrestricted funds	14	1,954,417	1,464,734
Restricted funds	14	91,163	51,968
<b>Total funds</b>		<u>2,045,580</u>	<u>1,516,702</u>

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 144(2) of the Charities Act 2011.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the Trustees on..... Sep 10 2024  
by:

*Ian Bynoe*

Ian Bynoe  
Chair of Trustees

The notes on pages 10 to 18 form part of these financial statements

CARYFORD COMMUNITY HALL ASSOCIATION

STATEMENT OF CASH FLOWS

YEAR ENDED 30 APRIL 2024

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	Note	2024 £	2023 £
Net cash inflow from operating activities	11	525,758	32,578
Non-operational cash flows:			
Investing activities			
Payments for tangible fixed assets		(487,621)	(10,594)
Interest received on investments		4,947	1,011
		<u>(482,674)</u>	<u>(9,583)</u>
Net cash inflow/(outflow) for the year	12	<u><u>43,084</u></u>	<u><u>22,995</u></u>

Cashflow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

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### 1 Accounting policies

#### **Accounting convention**

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and 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 in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### **Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Charitable Activities**

Charitable activity costs have been reported on a functional basis.

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activity costs.

#### **Fund accounting**

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

CARYFORD COMMUNITY HALL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

1 Accounting policies (continued)

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation, which is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives. The property was brought into the accounts this year for the first time at the current insurance valuation which is assumed to be the deemed cost.

Depreciation

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

Land and buildings - nil. It is the policy of the trustees to maintain the hall in such condition that its useful economic life is indeterminate. The trustees therefore are of the opinion that the current residual value of the property is not less than the carrying value in the accounts. Therefore no depreciation is charged on the hall.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from: Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024
	£	£	£
Donations	3,039	626	3,665
Grants receivable	3,008	518,792	521,800
	<u>6,047</u>	<u>519,418</u>	<u>525,465</u>

Prior year

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
	£	£	£
Donations	11	1,354	1,365
Grants receivable	1,602	23,289	24,891
	<u>1,613</u>	<u>24,643</u>	<u>26,256</u>

Included in grants receivable are grants of £80,863 from Ansford Parish Council, £116,815 from Somerset Council, £100,000 from Castle Cary Town Council and £75,000 from Action with Communities in Rural England.

# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

### 3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Events	-	223	223
Hall bookings	20,017	-	20,017
	<u>20,017</u>	<u>223</u>	<u>20,240</u>

#### Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Events	-	638	638
Hall bookings	17,904	-	17,904
	<u>17,904</u>	<u>638</u>	<u>18,542</u>

### 4 Expenditure on: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<i>Direct costs</i>				
Donations made	-	-	-	30
<i>Support costs</i>				
Maintenance	2,084	-	2,084	2,772
Equipment	-	783	783	-
Insurance	1,574	1,432	3,006	1,368
Utilities	6,230	-	6,230	5,811
Bank charges	60	7	67	95
Administrator	193	-	193	475
Hall Steward	4,980	-	4,980	4,680
Hall Secretary	5,460	-	5,460	5,166
License fees	1,834	-	1,834	563
Telephone	-	-	-	433
Miscellaneous	120	-	120	1,455
Independent examiner's fees	2,580	-	2,580	-
	<u>25,115</u>	<u>2,222</u>	<u>27,337</u>	<u>22,848</u>

# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

### 4 Expenditure on: Charitable activities (continued)

#### Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<i>Direct costs</i>			
Donations made	30	-	30
<i>Support costs</i>			
Maintenance	2,622	150	2,772
Insurance	1,368	-	1,368
Utilities	5,811	-	5,811
Bank charges	74	21	95
Administrator	475	-	475
Hall Steward	4,680	-	4,680
Hall Secretary	5,166	-	5,166
License fees	563	-	563
Telephone	433	-	433
Miscellaneous	1,338	117	1,455
	<u>22,560</u>	<u>288</u>	<u>22,848</u>

### 5 Taxation

The charity is exempt from corporation tax on its charitable activities.

### 6 Net income for the year

	2024 £	2023 £
This is stated after charging:		
Independent examiner's fees: Independent examination	1,080	-
Accounts preparation	<u>1,500</u>	<u>-</u>

In the prior year, the independent examination was carried out on a voluntary basis.

# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

### 7 Statement of Financial Activities comparative figures

For the year ended 30 April 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income from:</b>			
Donations and legacies	1,613	24,643	26,256
Charitable activities	17,904	638	18,542
Investments	1,011	-	1,011
Other trading activities - fundraising events	-	20,942	20,942
<b>Total income</b>	<b>20,528</b>	<b>46,223</b>	<b>66,751</b>
<b>Expenditure on:</b>			
Raising funds - events expenditure	586	9,717	10,303
Charitable activities	22,560	288	22,848
<b>Total expenditure</b>	<b>23,146</b>	<b>10,005</b>	<b>33,151</b>
<b>Net income/(expenditure)</b>	<b>(2,618)</b>	<b>36,218</b>	<b>33,600</b>
<b>Transfers between funds</b>	<b>10,999</b>	<b>(10,999)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>8,381</b>	<b>25,219</b>	<b>33,600</b>
<b>Total funds at start of year</b>	<b>1,456,353</b>	<b>26,749</b>	<b>1,483,102</b>
<b>Total funds at end of year</b>	<b>1,464,734</b>	<b>51,968</b>	<b>1,516,702</b>

### 8 Tangible fixed assets

	Land and Buildings £	Total £
<b>Cost or valuation</b>		
At 1 May 2023	1,440,594	1,440,594
Additions	487,621	487,621
At 30 April 2024	<b>1,928,215</b>	<b>1,928,215</b>
<b>Depreciation</b>		
At 1 May 2023 and 30 April 2024	-	-
<b>Net book value</b>		
At 30 April 2024	<b>1,928,215</b>	<b>1,928,215</b>
At 30 April 2023	<b>1,440,594</b>	<b>1,440,594</b>



# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

### 9 Debtors

	2024 £	2023 £
Gift Aid	1,000	961
Other debtors	714	-
	<u>1,714</u>	<u>961</u>

### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	2,580	-
	<u>2,580</u>	<u>-</u>

### 11 Reconciliation of net movement in funds to net cash inflow from operating activities

	2024 £	2023 £
Statement of Financial Activities: Net movement in funds	528,878	33,600
Investment income	(4,947)	(1,011)
Increase in creditors: current liabilities	2,580	-
Increase in debtors	(753)	(11)
<b>Net cash inflow from operating activities</b>	<u>525,758</u>	<u>32,578</u>

### 12 Analysis of changes in cash during the year

	2024 £	2023 £	Change £
Cash at bank and in hand	<u>118,231</u>	<u>75,147</u>	<u>43,084</u>
	<b>2023 £</b>	<b>2022 £</b>	<b>Change £</b>
Cash at bank and in hand	<u>75,147</u>	<u>52,152</u>	<u>22,995</u>

# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

### 13 Movement in funds

For the year ended 30 April 2024

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	At 30 April 2024 £
<b>Restricted funds</b>					
Craft fair	315	756	-	-	1,071
Deposits	240	20	20	-	280
Extension project	51,413	530,338	(8,689)	(484,362)	88,700
Cinema in Caryford	-	3,863	(2,361)	(390)	1,112
	<u>51,968</u>	<u>534,977</u>	<u>(11,030)</u>	<u>(484,752)</u>	<u>91,163</u>
<b>Unrestricted funds</b>					
General funds	18,140	31,011	(26,080)	(4,869)	18,202
Designated funds					
Fixed assets	1,440,594	-	-	487,621	1,928,215
Sinking fund	6,000	-	-	2,000	8,000
	<u>1,464,734</u>	<u>31,011</u>	<u>(26,080)</u>	<u>484,752</u>	<u>1,954,417</u>
Total funds	<u>1,516,702</u>	<u>565,988</u>	<u>(37,110)</u>	<u>-</u>	<u>2,045,580</u>

#### Unrestricted funds

General funds - represents the general, unrestricted funds of the charity.

#### Designated funds

Fixed assets - this represents the fixed assets of the charity.

Sinking fund - funds set aside by the charity to cover unforeseen expenditure.

#### Restricted funds

Craft fair - funds received from stall holders for a place at the Christmas fair.

Deposits - deposits received from regular hirers of the hall for a key.

Extension project - funds received towards the costs for the hall extension project.

Cinema in Caryford - represents ticket sales and expenses to run the cinema in the Hall.

Projector grant - funds received for a new projector for the cinema.

# CARYFORD COMMUNITY HALL ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 APRIL 2024

### 13 Movement in funds (continued)

For the year ended 30 April 2023

	At 1 May 2022 £	Income £	Expenditure £	Transfers £	At 30 April 2023 £
<b>Restricted funds</b>					
Craft fair	360	638	-	(683)	315
Deposits	240	-	-	-	240
Extension project	26,149	38,079	(7,902)	(4,913)	51,413
Projector grant	-	3,089	-	(3,089)	-
Cinema in Caryford	-	4,417	(2,103)	(2,314)	-
	<u>26,749</u>	<u>46,223</u>	<u>(10,005)</u>	<u>(10,999)</u>	<u>51,968</u>
<b>Unrestricted funds</b>					
General funds	22,353	20,528	(23,146)	(1,595)	18,140
Designated funds					
Fixed assets	1,430,000	-	-	10,594	1,440,594
Sinking fund	4,000	-	-	2,000	6,000
	<u>1,456,353</u>	<u>20,528</u>	<u>(23,146)</u>	<u>10,999</u>	<u>1,464,734</u>
<b>Total funds</b>	<u>1,483,102</u>	<u>66,751</u>	<u>(33,151)</u>	<u>-</u>	<u>1,516,702</u>

### 14 Analysis of net assets between funds

	Unrestricted funds			
	Designated funds £	General funds £	Restricted funds £	Total £
<b>As at 30 April 2024</b>				
Fixed assets	1,928,215	-	-	1,928,215
Other net assets	-	26,202	91,163	117,365
	<u>1,928,215</u>	<u>26,202</u>	<u>91,163</u>	<u>2,045,580</u>
	Unrestricted funds			
	Designated funds £	General funds £	Restricted funds £	Total £
<b>As at 30 April 2023</b>				
Fixed assets	1,440,594	-	-	1,440,594
Other net assets	-	24,140	51,968	76,108
	<u>1,440,594</u>	<u>24,140</u>	<u>51,968</u>	<u>1,516,702</u>

**CARYFORD COMMUNITY HALL ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2024**

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**15 Related party transactions**

No remuneration or other benefits from employment were received by the Trustees or other related parties. No expenses were claimed in either the current, or prior year by Trustees.

There are no other transactions with trustees or other related parties other than those disclosed above.