

**Huish Champflower  
Village Hall & King George's Field  
Charitable Incorporated Organisation**

**Statement of Accounts  
Year ended 31 December 2023**

## **Huish Champflower Village Hall & King George's Field Charitable Incorporated Organisation**

Established on July 13, 2021. Registered charity number 1195151.

### **TRUSTEES at year end, 2023**

Mary Abel; Caroline Colvin; Dot Hayward (Secretary); Sharon Kimsey; Stephen Kimsey; Peter Krijgsman (Chair); Sarah Payne; Steve Powles; Andrew Smith (Treasurer); Sarah Stevens, Michael Winterton

### **TRUSTEES resigning during 2023**

Ross Chesterfield, Louise Cooke, John Grace, Lynda Grace

### **INDEPENDENT EXAMINER**

Magnus Mowat FCA

### **BANKERS**

NatWest, Taunton, Somerset

### **PRINCIPAL OFFICE**

The Village Hall is located at Huish Champflower TA4 2BX. The Management Committee may be contacted via the Chairman at 10-11 Sampford Brett, Somerset TA4 4JU.

## REPORT OF THE INDEPENDENT EXAMINER

I have examined the financial statements of the Huish Champflower Village Hall and King George's Field CIO and the predecessor trusts for the year ended 31<sup>st</sup> December 2023, set out hereafter.

### Respective Responsibilities of the Trustees and the Examiner

*The charity's trustees consider that an audit is not required for the year (under section 43[2] of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006 and that an independent examination is appropriate.*

It is my responsibility:

- To examine the accounts [under section 43] of the Act (as amended),
- To follow the procedures laid down by the General Directions given by the Charity Commissioners [under section 43(7){b} as amended and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charities Commissioners. An examination includes a review of accounting records kept by the charity for the accounting year ending 31 December 2023 and a comparison of the accounts presented by those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - a) To keep accounting records in accordance with section 41 of the Act; and
  - b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
2. To which in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: ..... 7/3/24 .....]

### **Chairman's Statement**

I am pleased to present the 2023 annual report and accounts for Huish Champflower Village Hall and King George's Field CIO.

As explained under Structure, Governance & Management, the CIO is the successor charity to the charitable trusts that formerly managed the hall and field. These trusts, now effectively dormant, remain registered with the Charities Commission and will be merged with the CIO in due course. This Annual Report and Accounts refers to the



activities and financial accounts of all of the component organisations, representing the field and village hall, namely Huish Champflower Village Hall and King George V Memorial Field Trust and Huish Champflower Village Hall and King George's Field CIO.

Refurbishment was completed in March, followed by an official opening by the High Sheriff of Somerset, where the Management Committee was delighted to receive the High Sheriff's Award for "Great and Valuable Service to the Community". The cost of the work, funded by the National Lottery Community Fund and several other foundations together with local donors, is reflected in the abnormally high income and expenditure reported in 2023 and 2022. These will be closer to historic levels in the current year.

Since re-opening, the hall has enjoyed a growing stream of bookings for public and private events, as noted below. This reverses what had been a steady decline in usage over recent years, especially noticeable during the COVID-19 pandemic. The increase in bookings and events is a credit to the volunteers within the Parish, who donate their expertise and effort in support of our activities. This is both in terms of managing the property day-to-day and running specific activities such as film nights, ferret races and pop-up pubs.

The King George's Playing Field, adjacent to the Village Hall, was for the most part un-used last year, following Huish Champflower Cricket Club's move to Milverton. The Management Committee is discussing what future sporting purpose the field will be put to, as required by Fields in Trust.

  
Peter Krijgsman  
Chairman

## **STRUCTURE, GOVERNANCE and MANAGEMENT**

At an Extraordinary General Meeting held on 16<sup>th</sup> March 2021 the Trust voted unanimously in favour of establishing a new entity – Huish Champflower Village Hall and King George's Field, which is a charitable incorporated organisation (CIO) – to take over the assets, liabilities and activities of Huish Champflower Village Hall and King George's Field Trust (Charity No. 304562). The CIO was established on July 13, 2021. Its registered charity number is 1195151. The bulk of the assets and liabilities of the old trust have been transferred to this new organisation, in line with best practice guidance from the Charities Commission. The CIO operates with the same charitable objectives as the Trust, the main difference being that trustees are no longer personally liable for any debts or other obligations the charity may incur.

Huish Champflower Village Hall & King George's Field Management Committee ("the Committee") is the body of trustees responsible for managing the CIO. It is composed of between three and seven elected and no more than seven co-opted members. Election of members takes place at the Annual General Meeting in April. All residents of the Parish are invited to attend the AGM and may stand for election if proposed and seconded at the meeting. The Parish Council, St Peter's Church and The Women's Institute are encouraged to nominate up to two members of the Committee each. The four main offices of the Committee - Chair, Vice-Chair, Treasurer and Secretary - are elected from and by the body of trustees at the first Committee meeting following the AGM. The Committee structure follows Charities Commission guidelines.

## **OBJECTIVES & ACTIVITIES**

The chief object of the charity is to promote social welfare, mainly by providing recreation facilities – the hall and the playing field - for the enjoyment of residents of the parish and neighbouring areas.

There was a substantial increase in activities in the Village Hall following its re-opening in March 2023. In addition to the restoration of traditional events, such as Parish Council and Women's Institute meetings, the Village Fete in

September and the Harvest Supper in October, the Village Hall hosted regular Pilates classes, a local Book Club, a pop-up pub and several private events. The hall hosted one of the art exhibitions supported by the bi-annual Ten Parishes Festival in September and in the same month held the first of what the Committee hopes will be a regular series of film nights. November saw the inaugural Huish Champflower Ferret Racing meet. All of these events were initiated and managed by a growing number of people in the local community.

**FINANCIAL REVIEW**

The CIO is wholly dependent for its income on grants, donations, hire fees, proceeds from local events and other initiatives.

**CIO Income and Expenditure**

Total income for the period ended 31.12.23 was £70,826.63, including £56,663.40 of donations. £49,699 came from the National Lottery, whilst local donors provided the balance. We are especially grateful to former trustees John and Lynda Grace, who donated £5000 for the purpose of installing new curtains in the Hall.

Utilisation of the Hall raised a further £4983.55, which was a good performance over a nine month period.

On 21 July 2023 The CIO took out a seven-year loan for £8500 from the loan fund established by Action with Rural Communities in England. The loan carries a fixed interest rate of 5.8% over the period, with quarterly repayments of £333.89. The first quarterly repayment was made on 15 November 2023. Early repayment of the loan can be made without penalty. At the close of 2023 the balance of the outstanding loan was just over £8,000. The charity gratefully acknowledges the loan of £784 from a former trustee, Mrs Olivia Winterton, for the purpose of acquiring a dishwasher. The loan is interest free and repayable at the discretion of the trustees.

CIO expenditure for the year was £74,343.77p. Of this total £70,025.27p was related to the refurbishment project. Ware Construction, our building contractor was paid £59,305.28p in final settlement of their refurbishment bill, whilst £2058 was paid in final settlement to Croft Surveyors. The balance of refurbishment costs related to curtains, acoustic panneling and kitchen equipment.

Non-refurbishment costs were utilities (water, electricity and a newly acquired 4G broadband router) totalling £1616.79. Electricity costs of £1389.77 were offset by meter collections and a rebate totalling £600.62 (reported in miscellaneous income). Insurance costs increased by 40% to £764.65, reflecting general inflation as well as higher like-for-like replacement cost.

**Income & Expenditure for the 12 months ended 31/12/22 –  
31/12/23 (CIO)**

<b>Income</b>	<b>2023</b>	<b>2022</b>
Events	3201.39	8720.81
Utilisation	1782.16	200.00
Interest	9.15	
Donations	56549.00	165877.55
Miscellaneous	9180.93	253.69
Somerset Lottery	104.00	
Transfers from VH Trust		63100
<b>TOTAL</b>	<b>70826.63</b>	<b>238152.05</b>



**Expenditure**

Utilities	1616.79	0
Consumables/Sundries	146.63	0
Subscriptions/Licenses	453.80	139.20
Repairs/Replacements		30.00
Insurance	754.65	0
Miscellaneous	1346.63	0
New Hall Refurbishment Costs	70025.27	228839.29
<b>TOTAL</b>	<b>74343.77</b>	<b>229008.49</b>

**Operating Surplus/Deficit**   -3517.14   9143.46

**Trust Income and Expenditure**

Total income for the Trust during the year was £223.82, all of which came from donations. Expenditure amounted to £151.74, which was for certain utilities prior to the transfer of account to the CIO.

**Income & Expenditure for the 12 months ended 31/12/19 –  
31/12/23 (TRUST)**

<b>Income</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
Events	0	376.50	680.50	131.93	2863.42
Utilisation	0	153.00	315.00	1566.00	835.00
Interest	0	7.50	1.97	17.17	36.00
Donations	43.42	33468.20	117.24	4120.00	0.00
Miscellaneous	180.40	13072.35	603.15	10702.0	90.00
Somerset Lottery	0	67.00	104.00	108.50	82.50
<b>TOTAL</b>	<b>223.82</b>	<b>47145.05</b>	<b>1821.26</b>	<b>16645.6</b>	<b>3906.92</b>

**Expenditure**

Utilities	151.74	562.43	551.93	453.77	490.50
Consumables/Sundries	0	17.15	89.82	126.97	97.38
Subscriptions/Licenses	0	247.00	249.64	100.00	346.00
Repairs/Replacements	0	30.00	1335.00	72.38	90.74
Insurance	0	0	418.18	387.95	384.39
Bank Charges	0	0	0	0	5.00
New Hall Refurbishment Costs	0	17543.83	0	3288.00	2421.60
<b>TOTAL</b>	<b>151.74</b>	<b>18400.41</b>	<b>2644.57</b>	<b>4429.07</b>	<b>3835.61</b>

**Operating Surplus/Deficit**   72.08   28744.64   -822.71   12216.53   71.31

## Cash Balances

The CIO's bank account became operational from July 2022, after which most of the balances held in the Huish Champflower Village Hall and King George V Memorial Field Trust's bank accounts were transferred across to the CIO account. The Trust's current account continued to receive certain payments after that date. Its deposit account was closed on 10.8.22.

Cash held by the CIO at 31 December 2023 totalled £5103.34 (2022: £8620.48).

Cash held by the Trust at 31 December 2023 totalled £979.31 (2021: £907.23). Pending completion of the trust's merger with the CIO, this balance shall be transferred to the CIO account and the Trust bank account shall be closed.

The Charity does not have a Reserves Policy and all funds held in its bank accounts are available to meet current expenditure.

## ACCOUNTING POLICIES

These financial statements have been prepared on the Receipts and Payments cost basis in accordance with guidance issued by the Charity Commission in November 2016. Income and expenditure are credited and debited to the Trust accounts when received and paid respectively.

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

DATE 8/MARCH/2024

  
Andrew Smith  
Treasurer

  
Peter Krijgsman  
Chair