

**BEVERSTON VILLAGE HALL TRUST**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**Charity number 1202696**

**IAIN A SELKIRK**  
**Chartered Accountant**  
**Malvern**  
**Worcester. WR14 1QL**

**BEVERSTON VILLAGE HALL TRUST  
TRUSTEE ANNUAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**INTRODUCTION**

The trustee has pleasure in presenting its first annual report and the unaudited, independently reviewed financial statements of the charity for the period ended 30 November 2023.

**LEGAL STATUS**

The Beverston Village Hall Trust was established under a trust deed dated 23<sup>rd</sup> February 2020 as amended by deed dated 4<sup>th</sup> April 2023. It was registered with the Charity Commission on 12<sup>th</sup> April 2023 under Charity number 1202696. The registered address is Beverston Village Hall, Beverston, Tetbury, Glos, GL8 8TT.

**THE TRUSTEE**

Beverston Parish Council acting in its capacity as sole corporate trustee.

**OBJECTIVES AND ACTIVITIES**

All present and future trust assets are held for the purposes of the provision and maintenance of a Village Hall and garden for the use of the inhabitants of the Parish of Beverston, without distinction as to politics, religious, or other opinions including use for meetings, lectures and classes as well as other forms of recreation and leisure, with the objective of improving the conditions of life for the said inhabitants.

In planning its activities, the Trustee has given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on providing recreational facilities.

**REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

The Trustee has not undertaken any development work during the period other than minor maintenance. It has established a Hall Hiring business, and continues to hold the annual Parish BBQ and Quiz night as well as other social community functions.

**BEVERSTON VILLAGE HALL TRUST  
TRUSTEE'S ANNUAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**FINANCIAL REVIEW**

Total incoming resources in respect of the General Fund amounted to £33,912  
 Donations were received from McCorquodale Charitable Trust £5,000 and from the Rook Estate £26,267  
 The Village Hall was brought into the Balance Sheet at a valuation of £160,000.  
 Total running costs for the period were £2,093

**RESERVES**

Funds in hand	BVH Operations Account	£2,107.53
	BVH Trust Account	<u>£35,950.95</u>
		<u>£38,058.48</u>

**STATEMENT OF TRUSTEE RESPONSIBILITIES**

The charities Act requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficit for the year then ended,

In preparing these financial statements, the Trustee is required to select suitable accounting policies, as described on page 6, and then apply them consistently.

Approve, make judgements and estimates that are reasonable and prudent and state whether applicable accounting standards have been followed. Subject to any material departures disclosed and explained in the financial statements, to prepare the financial statements on a going concern basis unless it is inappropriate for the charity to continue in business.

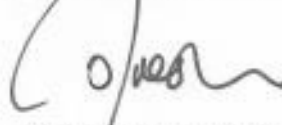
The Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011.

The Trustee is also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and irregularities.

Approved by the Trustee on

1st September 2024.

Signed by order of the Trustees



Oliver Preston, Chairman  
Beverston Parish Council

**BEVERSTON VILLAGE HALL TRUST  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

I report on the unaudited accounts of the charity for the period ended 30 November 2023 set out on pages 4 to 6.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEE AND EXAMINER**

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for the period in question under section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is required.

It is my responsibility to:-

- \*examine the accounts under section 145 of the Charities Act
- \*to follow procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act and
- \*to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

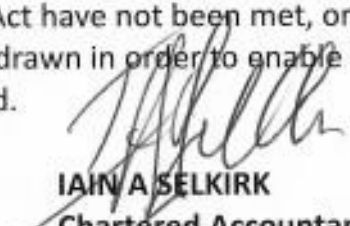
**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect the requirements:

- \*to keep accounting records in accordance with section 130 of the Act, and
- \*to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and with the accounting requirements of the 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.

  
**IAIN A SELKIRK**  
Chartered Accountant

10/9/24

**BEVERSTON VILLAGE HALL TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

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		<b>Total Funds 2023 £</b>
<b>INCOMING RESOURCES</b>		
Hire Income		435.00
Fundraising		2,209.80
Donation	McCorquodale Charitable Trust	5,000.00
	Rook Estate	26,267.55
		<b>£ 33,912.35</b>
<b>RESOURCES EXPENDED</b>		
Fundraising expenses		61.43
Buildings Insurance		581.87
Electricity and Water, Waste		254.99
Independent Examiner		250.00
Andy Kinsey painter		1,195.00
		<b>£ 2,343.29</b>
<b>NET SURPLUS FOR THE PERIOD</b>		<b>£ 31,569.06</b>

The notes on page 6 form part of these financial statements

**BEVERSTON VILLAGE HALL TRUST  
BALANCE SHEET AS AT 30 NOVEMBER 2023**

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Total Funds  
2023  
£

**FIXED ASSETS**

Beverston Village Hall

160,000.00

**CURRENT ASSETS**

Cash at bank

Lloyds Bank Current account

2,107.53

Lloyds Bank Trust account

35,950.95

38,058.48

198,058.48

**CURRENT LIABILITIES**

Independent Examiner

250.00

**TOTAL ASSETS LESS CURRENT LIABILITIES**

£ 197,808.48

**THERE ARE NO RESTRICTED FUNDS**

**GENERAL RESERVE**

£ 197,808.48

**GENERAL RESERVE BROUGHT FORWARD**

166,239.42

**SURPLUS FOR THE PERIOD**

31,569.06

**GENERAL RESERVE CARRIED FORWARD**

£ 197,808.48

These financial statements were approved by the members of the committee on the

*1st September 2024*

Oliver Preston Chairman



**BEVERSTON VILLAGE HALL TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**ACCOUNTING POLICIES****Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on accounting by charities.

**Incoming Resources**

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

**Resources Expended**

Expenditure is included on an accrual basis, inclusive of VAT which cannot be recovered. Expenditure is included in the category to which it relates. Liabilities are included in the accounts as soon as recognised.

**Staff Costs**

The charity has no paid staff.

**Depreciation Charges**

The charity does not charge depreciation on the cost of the building.

**Cost of Independent Examination**

**£250.00**