

BARCOMBE VILLAGE HALL

England & Wales · Charity number 213910

Details

Status Registered

Legal form Other

Registered 1962-12-03

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

Contact

Address Barcombe Village Hall
Barcombe Mills Road
Barcombe
Lewes
BN8 5BH

Phone 07976 661989

Email jh.anaconic@gmail.com

Website <https://www.barcombevillagehall.org.uk/>

Activities

Objects: THE OBJECT OF THE CHARITY IS THE PROVISION AND MAINTENANCE OF A VILLAGE HALL FOR USE BY THE INHABITANTS OF THE AOB WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR:(A) MEETINGS, LECTURES AND CLASSES, AND(B) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: Manage and maintain the Village Hall for use by inhabitants of Barcombe and surrounding neighbourhood with the object of improving the conditions of life for inhabitants.

Classification

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

Geography

- **Area of benefit:** BARCOMBE, EAST SUSSEX
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£48,309	£39,751	-	-
2023-12-31	£37,957	£29,792	-	-
2022-12-31	£42,348	£37,301	-	-
2021-12-31	£31,487	£20,298	-	-
2020-12-31	£11,700	£27,798	-	-

Trustees

Name	Role	Appointed
EDWARD ALCE	Chair	2011-06-22
Bronwen Smith		2025-04-01
Emily Eastwood		2024-07-09
JULIETTE SCRIPPS		2017-04-30
Janet Lloyd		2024-07-09
MIRIAM AUSTIN		
Neil Archard		2024-07-09

BARCOMBE VILLAGE HALL

England & Wales - Charity number 213910

Accounts

REGISTERED CHARITY NUMBER: 213910

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
BARCOMBE VILLAGE HALL

BARCOMBE VILLAGE HALL

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FOR THE YEAR ENDED 31ST DECEMBER 2024**

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BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to provide a venue to house village activities. The premises are let to other groups to provide income to cover the costs of running the hall.

Significant activities

The village hall provides a venue for activities such as pre school nursery, youth groups, dramatic society, Women's Institute, clubs, yoga and pilates, functions and weddings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The Trustees have given careful consideration to the Charity Commission's guidance to ensure that there is clear evidence of how the aims of the charity are carried out through the activities undertaken for public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The hall has been in almost continual use over the past year hosting a variety of community functions including weddings and parties together with the ongoing yoga, step dancing, art classes, Pilates, Beavers, cinema and several more. Also, the daily playgroup sessions which are well attended.

Our thanks to Emily, our booking secretary for the amount of time and effort she devotes to the running of the hall.

At the AGM in April, we welcomed our new treasurer John Hutchins, and Lesley Richards our new secretary. Both have now settled into their roles and have been a great asset to the committee, and we thank them for their efficiency and enthusiasm in their roles.

In early summer we had much of the interior re decorated, this has freshened up the hall generally and should last now for several years.

The new air conditioning unit in the stage hall area proved to be a boon during the hot summer months and much appreciated by the playgroup children and staff.

In December major repair work was scheduled to one side of the green roof area with the existing rubberised waterproof membrane being replaced with a professionally laid fibreglass coating.

Going forward into 2025 we intend replacing the large section of failed wooden boarded roof with the same fibreglass system. An expensive outlay at 40K which will be met through our reserve fund.

When this new roof is completed, we intend fitting solar panels to one section which will be able to power the ongoing daily needs of the hall, at least during the summer months.

We Look forward to a successful coming year.

BARCOMBE VILLAGE HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2024

FINANCIAL REVIEW

Financial position

The charities finances are in good shape, we have the comfort of available reserves of just over £90,000 (2023: £87,000). Net income is up from £6,054 to £10,846. Total Funds are up from £827,495 to £838,341.

When the hall was built part of the funding was from the Parish Council. They approached us in 2019 to pay the interest element of a loan they took out to fund this. We have agreed to pay this and it is shown on p.11 under governance costs.

Reserves policy

The M&G Charifund Investment represents the charities reserves held to cover unforeseen future expenditure. £70,000 was originally invested in 2021.

The current value at the end of accounting year is £90,053 (2023 £87,766).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by a charitable trust deed on 3 December 1962 as amended by the governing document dated 26th April 2004.

Recruitment and appointment of new trustees

Trustees are recruited (i) when an existing trustee resigns and from the same user group as the leaving trustee. If a new user group is created a trustee place will be offered to them.

(ii) three trustees are elected at the AGM. (iii) up to three members may be co-opted at a Special Meeting.

Organizational structure

Management Committee of calendar year 2024 consists of members appointed at 2023 AGM (for administrative year 2023/24) and 2024 AGM (for administrative year 2024/25) and as co-opted during the year.

2023 AGM

Elected: Edward Alice, Jane Evans, Patricia Gurman

Hall user representatives: Mim Austin (Playgroup), Juliette Scripps (Scouts), Dilys Skan (WI)

Co-opted: Neil Archard (April 2023); Emily Eastwood (September 2023)

Officers: Chairman - Edward Alice; Secretary - Alex MacGillivray; Treasurer - Chris Arbenz; Bookings Secretary - Emily Cheal.

2024 AGM

Elected: Edward Alice, Jane Evans, Patricia Gurman

Hall user representatives: Mim Austin (Playgroup), Juliette Scripps (Scouts), Dilys Skan (WI), Neil Archard (Garden Club); Emily Eastwood

Officers: Chairman - Edward Alice; Vicechair - Neil Archard; Secretary - Lesley Richards; Treasurer - John Hutchins; Hall Management - Emily Cheal.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213910

Principal address

Spinneys
Hamsey Road
Barcombe
Lewes
BN8 5TG

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Trustees

E T R Alce
Mrs D Skan (resigned 9/7/24)
Mrs M E K Austin
Mrs J Evans
M Heather (resigned 30/4/24)
Mrs P Gurman (resigned 9/7/24)
S Lane (resigned 30/4/24)
Mrs J Scripps
N Archard (appointed 9/7/24)
E Eastwood (appointed 9/7/24)
J Lloyd (appointed 9/7/24)

Approved by order of the board of trustees on 28 APRIL 2025 and signed on its behalf by:



.....
E T R Alce - Trustee

BARCOMBE VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,960	-	3,960	-
Charitable activities					
Village hall maintenance and management	4	37,823	-	37,823	32,205
Investment income	3	6,526	-	6,526	5,752
Total		<u>48,309</u>	<u>-</u>	<u>48,309</u>	<u>37,957</u>
EXPENDITURE ON					
Charitable activities					
Village hall maintenance and management		39,751	-	39,751	29,792
Net gains/(losses) on investments		2,288	-	2,288	(2,111)
NET INCOME		10,846	-	10,846	6,054
RECONCILIATION OF FUNDS					
Total funds brought forward		137,409	690,086	827,495	821,441
TOTAL FUNDS CARRIED FORWARD		<u>148,255</u>	<u>690,086</u>	<u>838,341</u>	<u>827,495</u>

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

**BALANCE SHEET
31ST DECEMBER 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	7	701,663	702,938
CURRENT ASSETS			
Debtors	8	-	2,190
Investments	9	90,054	87,766
Cash in hand		49,331	38,383
		<u>139,385</u>	<u>128,339</u>
CREDITORS			
Amounts falling due within one year	10	(2,707)	(3,782)
		<u>136,678</u>	<u>124,557</u>
NET CURRENT ASSETS			
		<u>838,341</u>	<u>827,495</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>838,341</u>	<u>827,495</u>
NET ASSETS			
FUNDS	12		
Unrestricted funds		148,255	137,409
Restricted funds		690,086	690,086
TOTAL FUNDS		<u>838,341</u>	<u>827,495</u>

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


.....
E-T R Alce - Trustee

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a Public Benefit Entity under FRS 102.

The financial statements are prepared on a going concern basis. There are no material uncertainties in respect of the charity's ability to continue as a going concern for the foreseeable future, based on latest strategic plans and financial budgets. The financial statements are prepared under the historical cost convention.

This is the first year that financial statements are prepared in compliance with FRS 102 and the Charities Statement of Recommended Practice (FRS102), with prior year figures and disclosures amended where necessary to ensure compliance with FRS 102.

The charity is a trust. Its principal place of business is listed on the Report of the Trustees (page 2).

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

During the year the charity changed its accounting policy for depreciation on freehold property. The freehold property was previously depreciated by 2% on cost, but is now not depreciated on the basis that the property is maintained to a good standard and its current value is considered to be in excess of its cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Current assets and liabilities

Current asset investments

Current asset investments are listed investments, measured at market rate.

Cash at bank and in hand

Cash at bank and in hand includes interest and non-interest bearing accounts held at call with banks, and cash in hand.

Creditors and provisions

Provisions for future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Basic financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The charity only hold basic financial instruments as defined by section 11 of FRS 102.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations and legacies	3,000	-
Events	960	-
	3,960	-
	3,960	-

3. INVESTMENT INCOME

	2024	2023
	£	£
Income from listed investments	5,505	5,229
Interest and dividends	1,021	523
	6,526	5,752
	6,526	5,752

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Rental income	Village hall maintenance and management	<u>37,823</u>	<u>32,205</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
General	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2024	822,163	28,423	850,586
Additions	-	769	769
At 31st December 2024	<u>822,163</u>	<u>29,192</u>	<u>851,355</u>
DEPRECIATION			
At 1st January 2024	132,077	15,571	147,648
Charge for year	-	2,044	2,044
At 31st December 2024	<u>132,077</u>	<u>17,615</u>	<u>149,692</u>
NET BOOK VALUE			
At 31st December 2024	<u>690,086</u>	<u>11,577</u>	<u>701,663</u>
At 31st December 2023	<u>690,086</u>	<u>12,852</u>	<u>702,938</u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2024	2023
			£	£
	Other debtors		-	2,190
			<u> </u>	<u> </u>
9.	CURRENT ASSET INVESTMENTS			
			2024	2023
			£	£
	Listed investments		90,054	87,766
			<u> </u>	<u> </u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2024	2023
			£	£
	Trade creditors		1,047	1,593
	Other creditors		1,660	2,189
			<u> </u>	<u> </u>
			2,707	3,782
			<u> </u>	<u> </u>
11.	ANALYSIS OF NET ASSETS BETWEEN FUNDS			
			2024	2023
			Total	Total
			funds	funds
			£	£
	Fixed assets	11,577	690,086	701,663
	Current assets	139,385	-	139,385
	Current liabilities	(2,707)	-	(2,707)
		<u> </u>	<u> </u>	<u> </u>
		148,255	690,086	838,341
		<u> </u>	<u> </u>	<u> </u>
12.	MOVEMENT IN FUNDS			
			Net	At
			movement	31/12/24
		At 1/1/24	in funds	£
		£	£	£
	Unrestricted funds			
	General fund	137,409	10,846	148,255
	Restricted funds			
	New Village Hall	690,086	-	690,086
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	827,495	10,846	838,341
		<u> </u>	<u> </u>	<u> </u>
	Net movement in funds, included in the above are as follows:			
		Incoming	Resources	Gains and
		resources	expended	losses
		£	£	£
	Unrestricted funds			Movement
	General fund	48,309	(39,751)	in funds
		<u> </u>	<u> </u>	£
	TOTAL FUNDS	48,309	(39,751)	10,846
		<u> </u>	<u> </u>	<u> </u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	131,355	6,054	137,409
Restricted funds			
New Village Hall	690,086	-	690,086
TOTAL FUNDS	<u>821,441</u>	<u>6,054</u>	<u>827,495</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	37,957	(29,792)	(2,111)	6,054
TOTAL FUNDS	<u>37,957</u>	<u>(29,792)</u>	<u>(2,111)</u>	<u>6,054</u>

It is a requirement of the Charities SORP to show the comparative figures in this note.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2024.

BARCOMBE VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	3,000	-
Events	960	-
	3,960	-
Investment income		
Income from listed investments	5,505	5,229
Interest and dividends	1,021	523
	6,526	5,752
Charitable activities		
Rental income	37,823	32,205
Total incoming resources	48,309	37,957
EXPENDITURE		
Charitable activities		
Wages	10,234	9,474
Cleaning	1,542	1,253
Insurance	4,333	3,366
Electricity	2,712	4,590
Repairs and renewals	11,722	4,152
Subscriptions	459	75
Water and sewerage	1,948	1,061
Administration	211	702
Marketing incl web costs	837	668
Communications	756	-
Depreciation of tangible fixed assets	2,044	2,269
	36,798	27,610
Support costs		
Management		
Sundries	816	812
Finance		
Bank charges	60	68
Governance costs		
Accountancy and legal fees	1,884	838
Bank loan interest	193	464
	2,077	1,302
Total resources expended	39,751	29,792
Net income before gains and losses	8,558	8,165

This page does not form part of the statutory financial statements

BARCOMBE VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024	2023
	£	£
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	2,288	(2,111)
Net income	<u>10,846</u>	<u>6,054</u>

This page does not form part of the statutory financial statements

The Independent examiner's report

The Independent examiner's report to the Trustees of Barcombe Village Hall Charity Number 213910

I report on the accounts of the trust for the year ended 31 December 2024, which are attached.

Respective responsibilities of the trustees and the examiner

As trustees you are responsible for the preparation of the accounts; you consider that an audit is not required under section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general directions of the Charity Commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulationshave 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.....

13 April 2025

Alasdair Smith FCA, 4 Bridgelands, Barcombe, East Sussex, BN8 SBW.



BARCOMBE VILLAGE HALL

England & Wales - Charity number 213910

Accounts

REGISTERED CHARITY NUMBER: 213910

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
BARCOMBE VILLAGE HALL**

BARCOMBE VILLAGE HALL

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BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to provide a venue to house village activities. The premises are let to other groups to provide income to cover the costs of running the hall.

Significant activities

The village hall provides a venue for activities such as pre school nursery, youth groups, dramatic society, Women's Institute, clubs, yoga and pilates, functions and weddings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The Trustees have given careful consideration to the Charity Commission's guidance to ensure that there is clear evidence of how the aims of the charity are carried out through the activities undertaken for public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main event for the hall over 2023 was of course the King's coronation celebrations on May the 6th. A day to remember when the sun shone and everyone had a great time with lots of attractions, especially the children's games. Perhaps a repeat village fair every so often would be welcome. A long time to wait for another coronation, we hope. A lot of work though goes into the organising of such events and I am sure we are all grateful for those who arranged this.

Looking back over the year the hall has been well used by a number of regular village societies and organisations. The playgroup though is a great asset to the village and ensures the hall is kept occupied during most of the day.

We had an air conditioning unit installed serving the stage and playgroup area in September. Just too late of the heat wave earlier on, but should prove a great asset this coming summer as it can become unbearably hot here at times. Southern Fire Alarms installed a Fire Alarm Interface Relay in the July. This is a telephone monitoring system which will automatically call a designated number should a fire occur when the hall is unoccupied.

Early in the year the hall's bank account was hacked. Which seems incredible that anyone would choose a village hall's meagre account? I understand it is all resolved now but it caused a lot of aggravation and work for Chris the treasurer. We did not lose out financially though.

The year's income has held up well and the hall is fully booked up for the allotted number of weddings this summer which will bring in valuable income supplementing the daily hiring charges. Our thanks to Emily Cheal for dealing with viewings and hiring as booking secretary.

Sadly both our treasurer, Chris Arbenz and our secretary, Alex MacGilvery are retiring from their positions which they have held from the opening of the hall in 2011. On behalf of the committee, and the village as a whole, we would like to express our thanks to you both for your commitment and your valuable input to the smooth running of the hall.

Both positions are being actively advertised within the village and we hope to have both positions filled for the coming year.

Look forward to a successful coming year.

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

FINANCIAL REVIEW

Financial position

With the easing of Covid restrictions we are now back to pre-pandemic levels of rental income.

The charities finances are in good shape, we have the comfort of available reserves of just over £87,000 (2022: £90,000). Net income is up from £4,869 to £8,165. Total Funds are up from £821,441 to £827,495.

When the hall was built part of the funding was from the Parish Council. They approached us in 2019 to pay the interest element of a loan they took out to fund this. We have agreed to pay this and it is shown on p.11 under governance costs.

Reserves policy

The Charifund Investment represents our reserves £87,766 (2022 £89,877).

We have invested £70,000 in the M&G Charifund, valued at £87,766 at the accounting date. This represents surplus funds held by the charity to cover unforeseen future expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by a charitable trust deed on 3 December 1962 as amended by the governing document dated 26th April 2004.

Recruitment and appointment of new trustees

Trustees are recruited (i) when an existing trustee resigns and from the same user group as the leaving trustee. If a new user group is created a trustee place will be offered to them.

(ii) three trustees are elected at the AGM. (iii) up to three members may be co-opted at a Special Meeting.

Organizational structure

Management Committee of calendar year 2023 consists of members appointed at 2022 AGM (for administrative year 2022/23) and 2023 AGM (for administrative year 2023/24) and as co-opted during the year.

2022 AGM

Elected: Edward Alice, Patricia Gurman, Maurice Heather

Hall user representatives: Mim Austin (Playgroup), Sylvia Lane (Garden Club), Juliette Scripps (Scouts), Dilys Skan (WI)

Co-opted: Jane Evans (April 2022); Neil Archard (September 2022)

Officers: Chairman - Edward Alice; Secretary - Alex MacGillivray; Treasurer - Chris Arbenz; Bookings Secretary - Emily Cheal.

2023 AGM

Elected: Edward Alice, Jane Evans, Patricia Gurman

Hall user representatives: Mim Austin (Playgroup), Juliette Scripps (Scouts), Dilys Skan (WI)

Co-opted: Neil Archard (April 2023); Emily Eastwood (September 2023)

Officers: Chairman - Edward Alice; Secretary - Alex MacGillivray; Treasurer - Chris Arbenz; Bookings Secretary - Emily Cheal.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213910

Principal address

Stepney Farm House

High Street

Barcombe

Lewes

BN8 5BB

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustees

E T R Alce
Mrs D Skan
Mrs M E K Austin
Mrs J Evans
M Heather
Mrs P Gurman
S Lane
Mrs J Scripps

Approved by order of the board of trustees on*26th Sept 21*..... and signed on its behalf by:


.....
E T R Alce - Trustee

BARCOMBE VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	130
Charitable activities					
Village hall maintenance and management	4	32,205	-	32,205	37,142
Investment income	3	5,752	-	5,752	5,076
Total		37,957	-	37,957	42,348
EXPENDITURE ON					
Charitable activities					
Village hall maintenance and management		29,792	-	29,792	37,479
Net gains/(losses) on investments		(2,111)	-	(2,111)	(5,282)
NET INCOME/(EXPENDITURE)		6,054	-	6,054	(413)
RECONCILIATION OF FUNDS					
Total funds brought forward		131,355	690,086	821,441	821,854
TOTAL FUNDS CARRIED FORWARD		137,409	690,086	827,495	821,441

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

BALANCE SHEET
31ST DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	7	702,938	700,277
CURRENT ASSETS			
Debtors	8	2,190	3,678
Investments	9	87,766	89,877
Cash in hand		38,383	31,289
		<u>128,339</u>	<u>124,844</u>
CREDITORS			
Amounts falling due within one year	10	(3,782)	(3,680)
NET CURRENT ASSETS		<u>124,557</u>	<u>121,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>827,495</u>	<u>821,441</u>
NET ASSETS		<u>827,495</u>	<u>821,441</u>
FUNDS	12		
Unrestricted funds		137,409	131,355
Restricted funds		690,086	690,086
TOTAL FUNDS		<u>827,495</u>	<u>821,441</u>

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

26 September 2024



.....
E T R Alce - Trustee

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a Public Benefit Entity under FRS 102.

The financial statements are prepared on a going concern basis. There are no material uncertainties in respect of the charity's ability to continue as a going concern for the foreseeable future, based on latest strategic plans and financial budgets. The financial statements are prepared under the historical cost convention.

This is the first year that financial statements are prepared in compliance with FRS 102 and the Charities Statement of Recommended Practice (FRS102), with prior year figures and disclosures amended where necessary to ensure compliance with FRS 102.

The charity is a trust. Its principal place of business is listed on the Report of the Trustees (page 2).

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

During the year the charity changed its accounting policy for depreciation on freehold property. The freehold property was previously depreciated by 2% on cost, but is now not depreciated on the basis that the property is maintained to a good standard and its current value is considered to be in excess of its cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Current assets and liabilities

Current asset investments

Current asset investments are listed investments, measured at market rate.

Cash at bank and in hand

Cash at bank and in hand includes interest and non-interest bearing accounts held at call with banks, and cash in hand.

Creditors and provisions

Provisions for future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Basic financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The charity only hold basic financial instruments as defined by section 11 of FRS 102.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Events	-	130
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Income from listed investments	5,229	5,076
Interest and dividends	523	-
	<u>5,752</u>	<u>5,076</u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Rental income	Village hall maintenance and management	<u>32,205</u>	<u>37,142</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
General	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2023	822,163	23,493	845,656
Additions	-	4,930	4,930
	<u>822,163</u>	<u>28,423</u>	<u>850,586</u>
At 31st December 2023	822,163	28,423	850,586
DEPRECIATION			
At 1st January 2023	132,077	13,302	145,379
Charge for year	-	2,269	2,269
	<u>132,077</u>	<u>15,571</u>	<u>147,648</u>
At 31st December 2023	132,077	15,571	147,648
NET BOOK VALUE			
At 31st December 2023	<u>690,086</u>	<u>12,852</u>	<u>702,938</u>
At 31st December 2022	<u>690,086</u>	<u>10,191</u>	<u>700,277</u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Other debtors	<u>2,190</u>	<u>3,678</u>
9.	CURRENT ASSET INVESTMENTS		
		2023	2022
		£	£
	Listed investments	<u>87,766</u>	<u>89,877</u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023	2022
		£	£
	Trade creditors	<u>1,593</u>	<u>1,230</u>
	Other creditors	<u>2,189</u>	<u>2,450</u>
		<u>3,782</u>	<u>3,680</u>
11.	ANALYSIS OF NET ASSETS BETWEEN FUNDS		
		2023	2022
		Total	Total
		funds	funds
		£	£
	Fixed assets	<u>12,852</u>	<u>690,086</u>
	Current assets	<u>128,339</u>	<u>702,938</u>
	Current liabilities	<u>(3,782)</u>	<u>128,339</u>
		<u>137,409</u>	<u>(3,782)</u>
		<u>690,086</u>	<u>700,277</u>
		<u>827,495</u>	<u>124,844</u>
		<u>821,441</u>	<u>(3,680)</u>
12.	MOVEMENT IN FUNDS		
		At 1/1/23	Net movement
		£	in funds
		£	At
		£	31/12/23
		£	£
	Unrestricted funds		
	General fund	<u>131,355</u>	<u>6,054</u>
		<u>690,086</u>	<u>137,409</u>
	Restricted funds		
	New Village Hall	<u>690,086</u>	<u>-</u>
		<u>821,441</u>	<u>690,086</u>
	TOTAL FUNDS	<u>821,441</u>	<u>6,054</u>
		<u>827,495</u>	<u>827,495</u>
	Net movement in funds, included in the above are as follows:		
		Incoming resources	Resources expended
		£	£
		£	£
	Unrestricted funds		
	General fund	<u>37,957</u>	<u>(29,792)</u>
		<u>37,957</u>	<u>(2,111)</u>
		<u>(29,792)</u>	<u>6,054</u>
	TOTAL FUNDS	<u>37,957</u>	<u>(2,111)</u>
		<u>(29,792)</u>	<u>6,054</u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	131,768	(413)	131,355
Restricted funds			
New Village Hall	690,086	-	690,086
TOTAL FUNDS	<u>821,854</u>	<u>(413)</u>	<u>821,441</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	42,348	(37,479)	(5,282)	(413)
TOTAL FUNDS	<u>42,348</u>	<u>(37,479)</u>	<u>(5,282)</u>	<u>(413)</u>

It is a requirement of the Charities SORP to show the comparative figures in this note.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2023.

BARCOMBE VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Events	-	130
Investment income		
Income from listed investments	5,229	5,076
Interest and dividends	523	-
	5,752	5,076
Charitable activities		
Rental income	32,205	37,142
Total incoming resources	37,957	42,348
EXPENDITURE		
Charitable activities		
Wages	9,474	6,882
License	-	215
Cleaning	1,253	4,206
Insurance	3,366	2,545
Electricity	4,590	(561)
Repairs and renewals	4,152	11,687
Subscriptions	75	184
Water and sewerage	1,061	8,298
Administration	702	-
Computer costs	668	764
Depreciation of tangible fixed assets	2,269	1,801
	27,610	36,021
Support costs		
Management		
Sundries	812	135
Finance		
Bank charges	68	43
Governance costs		
Accountancy and legal fees	838	817
Bank loan interest	464	463
	1,302	1,280
Total resources expended	29,792	37,479
Net income before gains and losses	8,165	4,869

This page does not form part of the statutory financial statements

BARCOMBE VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 £	2022 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(2,111)</u>	<u>(5,282)</u>
Net income/(expenditure)	<u><u>6,054</u></u>	<u><u>(413)</u></u>

This page does not form part of the statutory financial statements

The Independent Examiner's Report

The Independent examiner's report to the Trustees of Barcombe Village Hall Charity Number 213910

I report on the accounts of the trust for the year ended 31 December 2023, which are attached.

Respective responsibilities of the trustees and the examiner

As trustees you are responsible for the preparation of the accounts; you consider that an audit is not required under section 144(2) of the Charities Act 2011 (*'the 2011 Act'*) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulationshave 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..... 

Alasdair Smith FCA, 4 Bridgelands, Barcombe, East Sussex, BN8 5BW.

BARCOMBE VILLAGE HALL

England & Wales - Charity number 213910

Accounts

REGISTERED CHARITY NUMBER: 213910

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
BARCOMBE VILLAGE HALL**

BARCOMBE VILLAGE HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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Report of the Trustees	1 to 3
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Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to provide a venue to house village activities. The premises are let to other groups to provide income to cover the costs of running the hall.

Significant activities

The village hall provides a venue for activities such as pre school nursery, youth groups, dramatic society, Women's Institute, clubs, yoga and pilates, functions and weddings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The Trustees have given careful consideration to the Charity Commission's guidance to ensure that there is clear evidence of how the aims of the charity are carried out through the activities undertaken for public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year's turnover is back to pre pandemic levels as we have been able to host our agreed number of weddings. The coming summer is fully booked with functions and, of course, the Coronation celebrations on 7th May.

There have been two staff changes. First we welcomed Emily Cheal as booking secretary and latterly Simon Oakman as cleaner.

During the summer we had the external wooden columns re stained and did some re pointing of the brickwork. There still remains the problem with the timber clad roof which needs to be addressed at some point, but is not urgent or unsafe.

Over the Christmas shutdown the wood floors in the main hall and the stage were sanded down and treated with several coats of special hard varnish, which all looks splendid now and should last another 10 years.

The lawns and grass dried out during the summer drought and hardly needed mowing. They have recovered now and we look forward to the spring flowers and the wild flower lawn which now has a Queens Jubilee memorial crab apple tree planted there courtesy of the WI.

The car park is a great asset to the running of the hall and gets a lot of use. The stone surface tends to move around so we had this repaired with a digger and roller recently. The hall does seem to generate quite a lot of general maintenance with all manner of the usual small things breaking which are easily fixed.

The film club had a new projector and wide automatic screen installed in the Autumn. Our thanks to the club members for organising and running this successful venture.

I would like to thank the committee for their continued support throughout the year.

BARCOMBE VILLAGE HALL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

FINANCIAL REVIEW

Financial position

With the easing of Covid restrictions we are now back to pre-pandemic levels of rental income.

The charities finances are in good shape, we have the comfort of available reserves of just under £90,000. Net income is down from £11,189 to £4,869. Total Funds are down from £821,854 to £821,441.

When the hall was built part of the funding was from the Parish Council. They approached us in 2019 to pay the interest element of a loan they took out to fund this. We have agreed to pay this and it is shown on p.11 under governance costs.

Reserves policy

The Charifund Investment represents our reserves £89,877 (2021 £95,159).

We have invested £70,000 in the M&G Charifund, valued at £89,877 at the accounting date. This represents surplus funds held by the charity to cover unforeseen future expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by a charitable trust deed on 3 December 1962 as amended by the governing document dated 26th April 2004.

Recruitment and appointment of new trustees

Trustees are recruited (i) when an existing trustee resigns and from the same user group as the leaving trustee. If a new user group is created a trustee place will be offered to them.

(ii) three trustees are elected at the AGM. (iii) up to three members may be co-opted at a Special Meeting.

Organizational structure

Management Committee 2021-22. Members as in 2021-22 (see Report of Trustees; page 1)

Hall Users representatives: Mim Austin (Playgroup), Sylvia Lane (Garden Club); Juliette Scripps (Scouts); Dilys Skan (WI)

Elected by 2022 AGM: Edward Alce; Patricia Gurman; Maurice Heather

Officers; Chairman - Edward Alce; Secretary - Alex MacGillivray; Treasurer - Chris Arbenz; Bookings Secretary - Emily Hawes

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213910

Principal address

Stepney Farm House
High Street
Barcombe
Lewes
BN8 5BB

Trustees

E T R Alce
Mrs D Skan
Mrs M E K Austin
Mrs J Evans
M Heather
Mrs P Gurman
S Lane
Mrs J Scripps

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Approved by order of the board of trustees on ^{25th} ~~24~~ April 2023 and signed on its behalf by:


.....
E T R Alce - Trustee

BARCOMBE VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	130	-	130	604
Charitable activities					
Village hall maintenance and management	4	37,142	-	37,142	26,357
Investment income	3	5,076	-	5,076	4,526
Total		<u>42,348</u>	<u>-</u>	<u>42,348</u>	<u>31,487</u>
EXPENDITURE ON					
Charitable activities					
Village hall maintenance and management		<u>37,479</u>	<u>-</u>	<u>37,479</u>	<u>20,298</u>
Net gains/(losses) on investments		<u>(5,282)</u>	<u>-</u>	<u>(5,282)</u>	<u>11,212</u>
NET INCOME/(EXPENDITURE)		(413)	-	(413)	22,401
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>131,768</u>	<u>690,086</u>	<u>821,854</u>	<u>799,453</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>131,355</u></u>	<u><u>690,086</u></u>	<u><u>821,441</u></u>	<u><u>821,854</u></u>

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

BALANCE SHEET
31ST DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	7	700,277	697,592
CURRENT ASSETS			
Debtors	8	3,678	1,373
Investments	9	89,877	95,159
Cash in hand		31,289	30,391
		<u>124,844</u>	<u>126,923</u>
CREDITORS			
Amounts falling due within one year	10	(3,680)	(2,661)
NET CURRENT ASSETS		<u>121,164</u>	<u>124,262</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>821,441</u>	<u>821,854</u>
NET ASSETS		<u>821,441</u>	<u>821,854</u>
FUNDS	12		
Unrestricted funds		131,355	131,768
Restricted funds		690,086	690,086
TOTAL FUNDS		<u>821,441</u>	<u>821,854</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2023 and were signed on its behalf by:


E T R Alce - Trustee

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a Public Benefit Entity under FRS 102.

The financial statements are prepared on a going concern basis. There are no material uncertainties in respect of the charity's ability to continue as a going concern for the foreseeable future, based on latest strategic plans and financial budgets. The financial statements are prepared under the historical cost convention.

This is the first year that financial statements are prepared in compliance with FRS 102 and the Charities Statement of Recommended Practice (FRS102), with prior year figures and disclosures amended where necessary to ensure compliance with FRS 102.

The charity is a trust. Its principal place of business is listed on the Report of the Trustees (page 2).

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

During the year the charity changed its accounting policy for depreciation on freehold property. The freehold property was previously depreciated by 2% on cost, but is now not depreciated on the basis that the property is maintained to a good standard and its current value is considered to be in excess of its cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Current assets and liabilities

Current asset investments

Current asset investments are listed investments, measured at market rate.

Cash at bank and in hand

Cash at bank and in hand includes interest and non-interest bearing accounts held at call with banks, and cash in hand.

Creditors and provisions

Provisions for future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Basic financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The charity only hold basic financial instruments as defined by section 11 of FRS 102.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Events	130	604

3. INVESTMENT INCOME

	2022	2021
	£	£
Income from listed investments	5,076	4,526

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Rental income	Village hall maintenance and management	<u>37,142</u>	<u>26,357</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
General	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2022	822,163	19,007	841,170
Additions	-	4,486	4,486
At 31st December 2022	<u>822,163</u>	<u>23,493</u>	<u>845,656</u>
DEPRECIATION			
At 1st January 2022	132,077	11,501	143,578
Charge for year	-	1,801	1,801
At 31st December 2022	<u>132,077</u>	<u>13,302</u>	<u>145,379</u>
NET BOOK VALUE			
At 31st December 2022	<u>690,086</u>	<u>10,191</u>	<u>700,277</u>
At 31st December 2021	<u>690,086</u>	<u>7,506</u>	<u>697,592</u>

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
			£	£
Other debtors			<u>3,678</u>	<u>1,373</u>
9. CURRENT ASSET INVESTMENTS			2022	2021
			£	£
Listed investments			<u>89,877</u>	<u>95,159</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
			£	£
Trade creditors			<u>1,230</u>	<u>1,180</u>
Other creditors			<u>2,450</u>	<u>1,481</u>
			<u>3,680</u>	<u>2,661</u>
11. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2022	2021
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Fixed assets	10,191	690,086	700,277	697,592
Current assets	124,844	-	124,844	126,923
Current liabilities	(3,680)	-	(3,680)	(2,661)
	<u>131,355</u>	<u>690,086</u>	<u>821,441</u>	<u>821,854</u>
12. MOVEMENT IN FUNDS				
		At 1/1/22	Net	At
		£	movement	31/12/22
			in funds	£
			£	
Unrestricted funds				
General fund		131,768	(413)	131,355
Restricted funds				
New Village Hall		690,086	-	690,086
TOTAL FUNDS		<u>821,854</u>	<u>(413)</u>	<u>821,441</u>
Net movement in funds, included in the above are as follows:				
	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General fund	42,348	(37,479)	(5,282)	(413)
TOTAL FUNDS	<u>42,348</u>	<u>(37,479)</u>	<u>(5,282)</u>	<u>(413)</u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	109,367	22,401	131,768
Restricted funds			
New Village Hall	690,086	-	690,086
TOTAL FUNDS	<u>799,453</u>	<u>22,401</u>	<u>821,854</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	31,487	(20,298)	11,212	22,401
TOTAL FUNDS	<u>31,487</u>	<u>(20,298)</u>	<u>11,212</u>	<u>22,401</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

BARCOMBE VILLAGE HALL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Events	130	604
Investment income		
Income from listed investments	5,076	4,526
Charitable activities		
Rental income	37,142	26,357
Total incoming resources	42,348	31,487
 EXPENDITURE		
Charitable activities		
Wages	6,882	4,410
License	215	180
Cleaning	4,206	4,562
Insurance	2,545	2,478
Electricity	(561)	951
Repairs and renewals	11,687	3,311
Subscriptions	184	184
Water and sewerage	8,298	238
Administration	-	113
Computer costs	764	1,096
Depreciation of tangible fixed assets	1,801	1,325
	36,021	18,848
Support costs		
Management		
Sundries	135	37
Finance		
Bank charges	43	28
Governance costs		
Accountancy and legal fees	817	905
Bank loan interest	463	480
	1,280	1,385
Total resources expended	37,479	20,298
Net income before gains and losses	4,869	11,189
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(5,282)	11,212
Net (expenditure)/income	(413)	22,401

This page does not form part of the statutory financial statements

The Independent Examiner's Report

The Independent examiner's report to the Trustees of Barcombe Village Hall Charity Number 213910

I report on the accounts of the trust for the year ended 31 December 2022, which are attached.

Respective responsibilities of the trustees and the examiner

As trustees you are responsible for the preparation of the accounts; you consider that an audit is not required under section 144(2) of the Charities Act 2011 (*the 2011 Act*) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulationshave 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.....

Alasdair Smith FCA , 4 Bridgelands, Barcombe , East Sussex, BN8 5BW.

BARCOMBE VILLAGE HALL

England & Wales - Charity number 213910

Accounts

REGISTERED CHARITY NUMBER: 213910

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
BARCOMBE VILLAGE HALL**

BARCOMBE VILLAGE HALL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Page
Report of the Trustees	1 to 2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to provide a venue to house village activities. The premises are let to other groups to provide income to cover the costs of running the hall.

Significant activities

The village hall provides a venue for activities such as pre school nursery, youth groups, dramatic society, Women's Institute, clubs, yoga and pilates, functions and weddings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The Trustees have given careful consideration to the Charity Commission's guidance to ensure that there is clear evidence of how the aims of the charity are carried out through the activities undertaken for public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The hopeful optimism the Covid virus was at least easing at our October meeting was dashed soon after with the emergence of the omicron variant which brought more shut downs and restrictions to the country. Let's hope it will soon die down and we can get back to more normal life.

The hall has been able to operate well enough with the restrictions with regular bookings and many enquiries. Perhaps this coming year there will be weddings and parties during the summer months.

John Church electrician installed our new defibrillator on the wall beside the entrance and sorted out the bin store lights so that now they come on as you enter the store.

D&H Solar have fitted a replacement pipe to the heat pump and checked it over and it is performing well. He was due to come back this month and balance the under floor heating valves to give a better distribution to each room or zone but has not been in contact yet.

On Dec 8th myself, Maurice, Dilys and Pam interviewed the five candidates for the position of replacement booking secretary. We felt all five were worthy candidates but agreed unanimously to offer Dawn Kieley the job which she thankfully accepted. We look forward to working with Dawn in the future and our thanks to Pam for all the work and attention she brought to the job over the past five years. We wish her well for the future.

FINANCIAL REVIEW

Financial position

With the easing of Covid restrictions we are now back to pre-pandemic levels of rental income.

Our net income is up from a deficit of £10,176 to a surplus of £11,189. Our Total Funds are up from £799,453 to £821,854.

When the hall was built part of the funding was from the Parish Council. They approached us in 2019 to pay the interest element of a loan they took out to fund this. We have agreed to pay this and it is shown on p11 under governance costs.

BARCOMBE VILLAGE HALL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

FINANCIAL REVIEW

Reserves policy

The Charifund Investment represents our reserves £95,159 (2020 £83,947).

We have invested £70,000 in the M&G Charifund, valued at £95,159 at the accounting date. This represents surplus funds held by the charity to cover unforeseen future expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was established by a charitable trust deed on 3 December 1962 as amended by the governing document dated 26th April 2004.

Recruitment and appointment of new trustees

Trustees are recruited (i) when an existing trustee resigns and from the same user group as the leaving trustee. If a new user group is created a trustee place will be offered to them.

(ii) three trustees are elected at the AGM. (iii) up to three members may be co-opted at a Special Meeting.

Organizational structure

Management Committee 2020/21. Members as in 2019/20 (see Report of Trustees; page 1)

Hall Users representatives: Mim Austin (Playgroup); Sylvia Lane (Garden Club); Juliette Scripps (Scouts); Dilys Skan (WI)

Elected by 2020 AGM: Edward Alce; Patricia Gurman; Maurice Heather

Officers; Chairman - Edward Alce; Secretary - Alex MacGillivray; Treasurer - Chris Arbenz; Bookings Secretary - Pam Trower

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

213910

Principal address

Stepney Farm House
High Street
Barcombe
Lewes
BN8 5BB

Trustees

E T R Alce
Mrs D Skan
Mrs M E K Austin
Mrs J Evans
M Heather
Mrs P Gurman
S Lane
Mrs J Scripps

Approved by order of the board of trustees on 23-08-22 and signed on its behalf by:


.....
E T R Alce - Trustee

BARCOMBE VILLAGE HALL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	604	-	604	-
Charitable activities					
Village hall maintenance and management	4	26,357	-	26,357	7,602
Investment income	3	4,526	-	4,526	4,098
Total		31,487	-	31,487	11,700
EXPENDITURE ON					
Charitable activities					
Village hall maintenance and management		20,298	-	20,298	21,876
Net gains/(losses) on investments		11,212	-	11,212	(17,622)
NET INCOME/(EXPENDITURE)		22,401	-	22,401	(27,798)
RECONCILIATION OF FUNDS					
Total funds brought forward		109,367	690,086	799,453	827,251
TOTAL FUNDS CARRIED FORWARD		131,768	690,086	821,854	799,453

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

**BALANCE SHEET
31ST DECEMBER 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	7	697,592	698,917
CURRENT ASSETS			
Debtors	8	1,373	-
Investments	9	95,159	83,947
Cash in hand		30,391	24,795
		<u>126,923</u>	<u>108,742</u>
CREDITORS			
Amounts falling due within one year	10	(2,661)	(8,206)
NET CURRENT ASSETS		<u>124,262</u>	<u>100,536</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>821,854</u>	<u>799,453</u>
NET ASSETS		<u>821,854</u>	<u>799,453</u>
FUNDS	12		
Unrestricted funds		131,768	109,367
Restricted funds		690,086	690,086
TOTAL FUNDS		<u>821,854</u>	<u>799,453</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.08.22 and were signed on its behalf by:


.....
E T R Alce - Trustee

The notes form part of these financial statements

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a Public Benefit Entity under FRS 102.

The financial statements are prepared on a going concern basis. There are no material uncertainties in respect of the charity's ability to continue as a going concern for the foreseeable future, based on latest strategic plans and financial budgets. The financial statements are prepared under the historical cost convention.

This is the first year that financial statements are prepared in compliance with FRS 102 and the Charities Statement of Recommended Practice (FRS102), with prior year figures and disclosures amended where necessary to ensure compliance with FRS 102.

The charity is a trust. Its principal place of business is listed on the Report of the Trustees (page 2).

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

During the year the charity changed its accounting policy for depreciation on freehold property. The freehold property was previously depreciated by 2% on cost, but is now not depreciated on the basis that the property is maintained to a good standard and its current value is considered to be in excess of its cost.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Current assets and liabilities

Current asset investments

Current asset investments are listed investments, measured at market rate.

Cash at bank and in hand

Cash at bank and in hand includes interest and non-interest bearing accounts held at call with banks, and cash in hand.

Creditors and provisions

Provisions for future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Basic financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. The charity only hold basic financial instruments as defined by section 11 of FRS 102.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Events	604	-

3. INVESTMENT INCOME

	2021	2020
	£	£
Income from listed investments	4,526	4,098

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Rental income	Village hall maintenance and management	<u>26,357</u>	<u>7,602</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
General	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2021 and 31st December 2021	<u>822,163</u>	<u>19,007</u>	<u>841,170</u>
DEPRECIATION			
At 1st January 2021	132,077	10,176	142,253
Charge for year	-	1,325	1,325
At 31st December 2021	<u>132,077</u>	<u>11,501</u>	<u>143,578</u>
NET BOOK VALUE			
At 31st December 2021	<u>690,086</u>	<u>7,506</u>	<u>697,592</u>
At 31st December 2020	<u>690,086</u>	<u>8,831</u>	<u>698,917</u>

BARCOMBE VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2021	2020
			£	£
Other debtors			<u>1,373</u>	<u>-</u>
9. CURRENT ASSET INVESTMENTS			2021	2020
			£	£
Listed investments			<u>95,159</u>	<u>83,947</u>
10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2021	2020
			£	£
Trade creditors			1,180	1,180
Other creditors			<u>1,481</u>	<u>7,026</u>
			<u>2,661</u>	<u>8,206</u>
11. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2021	2020
	Unrestricted fund	Restricted fund	Total funds	Total funds
	£	£	£	£
Fixed assets	7,506	690,086	697,592	698,917
Current assets	126,923	-	126,923	108,742
Current liabilities	(2,661)	-	(2,661)	(8,206)
	<u>131,768</u>	<u>690,086</u>	<u>821,854</u>	<u>799,453</u>
12. MOVEMENT IN FUNDS				
		At 1/1/21	Net movement in funds	At 31/12/21
		£	£	£
Unrestricted funds				
General fund		109,367	22,401	131,768
Restricted funds				
New Village Hall		690,086	-	690,086
TOTAL FUNDS		<u>799,453</u>	<u>22,401</u>	<u>821,854</u>
Net movement in funds, included in the above are as follows:				
	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	31,487	(20,298)	11,212	22,401
TOTAL FUNDS	<u>31,487</u>	<u>(20,298)</u>	<u>11,212</u>	<u>22,401</u>

BARCOMBE VILLAGE HALL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	137,165	(27,798)	109,367
Restricted funds			
New Village Hall	690,086	-	690,086
TOTAL FUNDS	<u>827,251</u>	<u>(27,798)</u>	<u>799,453</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,700	(21,876)	(17,622)	(27,798)
TOTAL FUNDS	<u>11,700</u>	<u>(21,876)</u>	<u>(17,622)</u>	<u>(27,798)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

BARCOMBE VILLAGE HALL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Events	604	-
Investment income		
Income from listed investments	4,526	4,098
Charitable activities		
Rental income	26,357	7,602
Total incoming resources	31,487	11,700
EXPENDITURE		
Charitable activities		
Wages	4,410	4,761
Advertising & web costs	-	55
License	180	180
Cleaning	4,562	3,019
Insurance	2,478	2,268
Electricity	951	3,349
Repairs and renewals	3,311	1,696
Subscriptions	184	187
Water and sewerage	238	1,819
Administration	113	608
Computer costs	1,096	793
Depreciation of tangible fixed assets	1,325	1,558
	18,848	20,293
Support costs		
Management		
Sundries	37	34
Events	-	345
	37	379
Finance		
Bank charges	28	46
Governance costs		
Accountancy and legal fees	905	678
Bank loan interest	480	480
	1,385	1,158
Total resources expended	20,298	21,876
Net income/(expenditure) before gains and losses	11,189	(10,176)

This page does not form part of the statutory financial statements

BARCOMBE VILLAGE HALL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>11,212</u>	<u>(17,622)</u>
Net income/(expenditure)	<u><u>22,401</u></u>	<u><u>(27,798)</u></u>

This page does not form part of the statutory financial statements

The Independent Examiner's Report

The Independent examiner's report to the Trustees of Barcombe Village Hall Charity Number 213910

I report on the accounts of the trust for the year ended 31 December 2021, which are attached.

Respective responsibilities of the trustees and the examiner

As trustees you are responsible for the preparation of the accounts; you consider that an audit is not required under section 144(2) of the Charities Act 2011 (*the 2011 Act*) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission. That examination includes a review of the accounting records kept by the trustees and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees 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 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Act and the Regulationshave 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.....

Alasdair Smith FCA, 4 Bridgelands, Barcombe, East Sussex, BN8 5BW.