

# THE MERRY BELLS VILLAGE HALL

England & Wales · Charity number 286769

## Details

---

Other names	THE MERRY BELLS
Status	Registered
Legal form	Other
Registered	1983-04-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	89 High Street Wheatley Oxford Oxford Oxfordshire OX33 1XP
Phone	07427 343 080
Email	<a href="mailto:info@merrybells.org.uk">info@merrybells.org.uk</a>
Website	<a href="http://merrybells.org.uk">merrybells.org.uk</a>

## Activities

---

**Objects:** THE PROVISION OF A VILLAGE HALL FOR THE INHABITANTS OF WHEATLEY WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS.

**Activities:** Provides buildings/facilities/open space

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** WHEATLEY
- Oxfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£48,924	£35,635	-	-
2023-12-31	£44,283	£30,277	-	-
2022-12-31	£39,185	£41,624	-	-
2021-12-31	£41,784	£45,653	-	-
2020-12-31	£39,733	£24,922	-	-

## Trustees

Name	Role	Appointed
Caroline Sherriff		2026-01-19
Fay Fox		2019-06-06
Ian Germain		2020-09-03
Judith Barrett		2025-12-04
Michele Gregory		2026-04-23
Richard Barrett		2025-07-22
Stephanie Cox		2026-04-23
The Venerable John Morrison		2016-04-21
Toby Newman		2025-12-04

**THE MERRY BELLS VILLAGE HALL**

England & Wales - Charity number 286769

---

# Accounts

---

# The Merry Bells Village Hall Wheatley

Registered Charity: Number 286769

## Financial Statements for the year ended 31 December 2024

Page	
1	Statement of Financial Activities
2	Balance Sheet
3-4	Notes to the Financial Statements
5	Independent Examiners Report

89 High Street  
Wheatley  
Oxford  
OX33 1XP

# The Merry Bells Village Hall

Charity No. 286769

## Statement of Financial Activities for the year ended 31 December 2024

			2023
	Note	£	£
<b>Income</b>			
Rents		32,150	30,100
Hirings		15,139	12,779
Interest		1,418	894
Electric Feed-in tariff		217	206
Donations		-	304
<b>Total income</b>		<u>48,924</u>	<u>44,283</u>
<b>Expenditure on</b>			
Cleaning expenses		12,500	11,775
Heat and light		3,527	1,875
Water		406	437
Fire protection		3,973	2,330
Insurances		1,466	1,399
Repairs		4,874	2,554
Premises costs		372	827
Telephone and broadband		600	465
Website costs		735	622
Legal and professional		474	154
General admin and sundries		558	306
Bad debts		-	96
Exceptional repairs and renewals		660	3,276
Depreciation - fixtures and fittings		3,902	2,573
- property improvements		1,588	1,588
<b>Total expenditure</b>		<u>35,635</u>	<u>30,277</u>
<b>Surplus for the year</b>	7	13,289	14,006
<b>Funds brought forward</b>		1,135,143	1,121,137
<b>Funds carried forward</b>		<u>1,148,432</u>	<u>1,135,143</u>

Note 2

**The Merry Bells Village Hall**  
Charity No. 286769  
**Balance Sheet as at 31 December 2024**

	Note	Unrestricted Funds			
		£	2023		£
<b>Tangible Fixed Assets</b>	4		£	£	£
Freehold property			1,000,000		1,000,000
Property improvements			5,482		7,070
Fixtures and fittings			<u>15,616</u>		<u>10,397</u>
			1,021,098		1,017,467
<b>Current Assets</b>					
Stock of promotional material			-	582	
Debtors	5	5,090		2,705	
Cash in hand and at bank		<u>126,280</u>		<u>118,137</u>	
		131,370		121,424	
<b>Less: creditors falling due within one year</b>	6	<u>4,036</u>		<u>3,748</u>	
<b>Net current assets</b>			127,334		117,676
<b>Net Assets</b>			<u><u>1,148,432</u></u>		<u><u>1,135,143</u></u>
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	7				
Property Reserve			1,000,000		1,000,000
General Reserve			148,432		135,143
			<u><u>1,148,432</u></u>		<u><u>1,135,143</u></u>

These financial statements were approved by the Management Committee on

*1st May 2025*

Chairman



Hon. Treasurer



## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2024

#### 1. Accounting Policies

##### a) Basis of accounting

The financial statements have been prepared on the historical cost convention (with the exception of freehold property included at estimated current value) and in accordance with accounting standards, the Charities SORP and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

##### b) Recognition of Income

Income is recognised in the Statement of Financial Activities when:  
the charity becomes entitled to the resources;

the trustees are virtually certain that they will receive the resources; and

the monetary value can be measured with sufficient reliability.

##### c) Investment Income

Investment income is included in the accounts when receivable.

##### d) Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### e) Tangible Fixed Assets used by the Charity

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are included at cost with the exception of freehold property which has been included at a valuation as at 31 December 2009.

##### f) Depreciation

Freehold property - this asset has an indefinitely long useful life and is maintained to a high standard and so is not depreciated. The Management Committee has received professional advice regarding its value.

Property improvements - 10% straight line.

Fixtures and fittings - 20% reducing balance.

#### 2. Unrestricted Income

All funds as at 31 December 2024 and 31 December 2023 were unrestricted.

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2024

#### 4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Fixtures & Fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	1,000,000	48,835	44,644	1,093,479
Additions	-	-	9,121	9,121
At 31 December 2024	<u>1,000,000</u>	<u>48,835</u>	<u>53,765</u>	<u>1,102,600</u>
<b>Depreciation</b>				
At 1 January 2024	-	41,765	34,247	76,012
Charge for the year	-	1,588	3,902	5,490
At 31 December 2024	<u>-</u>	<u>43,353</u>	<u>38,149</u>	<u>81,502</u>
<b>Net book value at 31 December 2024</b>	<u>1,000,000</u>	<u>5,482</u>	<u>15,616</u>	<u>1,021,098</u>
<b>Net book value at 31 December 2023</b>	<u>1,000,000</u>	<u>7,070</u>	<u>10,397</u>	<u>1,017,467</u>

	2024 £	2023 £
<b>5. Debtors</b>		
Hirings	1,223	672
Deposit for Fire door	650	-
Other debtors	3,217	2033
	<u>5,090</u>	<u>2,705</u>

	2024 £	2023 £
<b>6. Creditors</b>		
Rent and hirings paid in advance	2,500	2,800
Other creditors	1,536	948
	<u>4,036</u>	<u>3,748</u>

#### 7. Unrestricted Reserves

	Property Reserve £	General Reserve £	Total £
Brought forward	1,000,000	135,143	1,135,143
Surplus for the year	-	13,289	13,289
Balance at 31 December 2024	<u>1,000,000</u>	<u>148,432</u>	<u>1,148,432</u>

#### 8. Future Commitments

As at 31 December 2024 the Management Committee had authorised a new Fire door at a cost of £2,597. A deposit of £650 had been paid by 31 December and is included in debtors. There were no commitments as at 31 December 2023.

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2024

I report on the accounts of The Merry Bells Village Hall for the period ended 31 December 2024 which are set out on pages 1 to 4.

#### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the 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 given by the Charity Commissioners under section 145(5) (b) of the Act, ;
- and
- . To state whether particular matters have come to my attention.

#### Basis of independent examiners report

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 disclosure in the accounts, and seeking explanations from the trustees concerning any such matters.

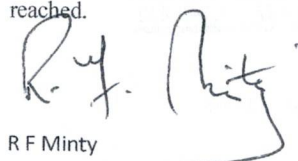
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or  
the accounts did not accord with the accounting records; or  
the accounts did not accord with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.



R F Minty  
24 Old London Road  
Wheatley  
Oxford  
OX33 1YW  
6 May 2025

**THE MERRY BELLS VILLAGE HALL**

England & Wales - Charity number 286769

---

# Accounts

---

# **The Merry Bells Village Hall Wheatley**

**Registered Charity: Number 286769**

## **Financial Statements for the year ended 31 December 2023**

Page

1	Statement of Financial Activities
2	Balance Sheet
3-4	Notes to the Financial Statements
5	Independent Examiners Report

**89 High Street  
Wheatley  
Oxford  
OX33 1XP**

## The Merry Bells Village Hall

Charity No. 286769

### Statement of Financial Activities for the year ended 31 December 2023

**2022**

	Note	£	£
<b>Income</b>			
Rents		30,100	28,787
Hirings		12,779	9,890
Interest		894	306
Electric Feed-in tariff		206	202
Donations		304	0
<b>Total income</b>		44,283	39,185
<b>Expenditure on</b>			
Cleaning expenses		11,775	10,990
Heat and light		1,875	2,762
Water		437	181
Fire protection		2,330	2,219
Insurances		1,399	1,301
Repairs		2,554	1,578
Premises costs		827	279
Telephone and broadband		465	536
Website costs		622	562
Legal and professional		154	5,681
General admin and sundries		306	311
Bad debts		96	180
Covid related expenses		-	84
Exceptional repairs and renewals		3,276	9,447
Depreciation - fixtures and fittings		2,573	3,069
- property improvements		1,588	2,444
<b>Total expenditure</b>		30,277	41,624
<b>Surplus/(Deficit) for the year</b>	7	14,006	(2,439)
<b>Funds brought forward</b>		1,121,137	1,123,576
<b>Funds carried forward</b>		1,135,143	1,121,137

Note 2

**The Merry Bells Village Hall**  
Charity No. 286769  
**Balance Sheet as at 31 December 2023**

	Note	Unrestricted Funds			
		£	2022		£
<b>Tangible Fixed Assets</b>	4		£	£	£
Freehold property			1,000,000		1,000,000
Property improvements			7,070		4,291
Fixtures and fittings			10,397		12,548
			<u>1,017,467</u>		<u>1,016,839</u>
 <b>Current Assets</b>					
Stock of promotional material		582		-	
Debtors	5	2,705		1,393	
Cash in hand and at bank		118,137		110,844	
		<u>121,424</u>		<u>112,237</u>	
<b>Less: creditors falling due within one year</b>	6	3,748		7,939	
<b>Net current assets</b>			117,676		104,298
 <b>Net Assets</b>			<u>1,135,143</u>		<u>1,121,137</u>
 <b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	7				
Property Reserve			1,000,000		1,000,000
General Reserve			135,143		121,137
			<u>1,135,143</u>		<u>1,121,137</u>

These financial statements were approved by the Management Committee on

Chairman

Hon. Treasurer

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2023

#### 1. Accounting Policies

##### a) Basis of accounting

The financial statements have been prepared on the historical cost convention (with the exception of freehold property included at estimated current value) and in accordance with accounting standards, the Charities SORP and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

##### b) Recognition of Income

Income is recognised in the Statement of Financial Activities when:  
the charity becomes entitled to the resources;

the trustees are virtually certain that they will receive the resources; and

the monetary value can be measured with sufficient reliability.

##### c) Investment Income

Investment income is included in the accounts when receivable.

##### d) Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### e) Tangible Fixed Assets used by the Charity

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are included at cost with the exception of freehold property which has been included at a valuation as at 31 December 2009.

##### f) Depreciation

Freehold property - this asset has an indefinitely long useful life and is maintained to a high standard and so is not depreciated. The Management Committee has received professional advice regarding its value.

Property improvements - 10% straight line.

Fixtures and fittings - 20% reducing balance.

#### 2. Unrestricted Income

All funds as at 31 December 2023 and 31 December 2022 were unrestricted.

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2023

#### 4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Fixtures & Fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2023	1,000,000	44,467	44,222	1,088,689
Additions	-	4,368	422	4,790
At 31 December 2023	<u>1,000,000</u>	<u>48,835</u>	<u>44,644</u>	<u>1,093,479</u>
<b>Depreciation</b>				
At 1 January 2023	-	40,176	31,674	71,850
Charge for the year	-	1,589	2,573	4,162
At 31 December 2023	<u>-</u>	<u>41,765</u>	<u>34,247</u>	<u>76,012</u>
<b>Net book value at 31 December 2023</b>	<u>1,000,000</u>	<u>7,070</u>	<u>10,397</u>	<u>1,017,467</u>
<b>Net book value at 31 December 2022</b>	<u>1,000,000</u>	<u>4,291</u>	<u>12,548</u>	<u>1,016,839</u>

	2023 £	2022 £
<b>5. Debtors</b>		
Hirings	672	693
Other debtors	2,033	700
	<u>2,705</u>	<u>1,393</u>

	2023 £	2022 £
<b>6. Creditors</b>		
Rent and hirings paid in advance	2,500	2,500
Other creditors	1,248	5,439
	<u>3,748</u>	<u>7,939</u>

#### 7. Unrestricted Reserves

	Property Reserve £	General Reserve £	Total £
Brought forward	1,000,000	121,137	1,121,137
Deficit for the year	-	14,006	14,006
Balance at 31 December 2023	<u>1,000,000</u>	<u>135,143</u>	<u>1,135,143</u>

#### 8. Future Commitments

As at 31 December 2023 there were no future commitments (2022 Nil).

## **The Merry Bells Village Hall**

Charity No. 286769

### **Notes to the Financial Statements for the Year ended 31 December 2023**

I report on the accounts of The Merry Bells Village Hall for the period ended 31 December 2023 which are set out on pages 1 to 4.

#### **Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the 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 given by the Charity Commissioners under section 145(5) (b) of the Act ;  
and
- . To state whether particular matters have come to my attention.

#### **Basis of independent examiners report**

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 disclosure in the accounts, and seeking explanations from the 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 which give me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or  
the accounts did not accord with the accounting records; or  
the accounts did not accord with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.

**THE MERRY BELLS VILLAGE HALL**

England & Wales - Charity number 286769

---

# Accounts

---

**The Merry Bells Village Hall  
Wheatley**

Registered Charity: Number 286769

**Financial Statements for the year ended 31 December 2022**

Page	
1	Statement of Financial Activities
2	Balance Sheet
3-4	Notes to the Financial Statements
5	Independent Examiners Report

89 High Street  
Wheatley  
Oxford  
OX33 1XP

# The Merry Bells Village Hall

Charity No. 286769

## Statement of Financial Activities for the year ended 31 December 2022

			2021
<b>Income</b>	<b>Note</b>	<b>£</b>	<b>£</b>
Rents		28,787	24,543
Hirings		9,890	7,033
Interest		306	127
Electric Feed-in tariff		202	174
Covid grant from SODC		-	9,907
<b>Total income</b>		<b>39,185</b>	<b>41,784</b>
<b>Expenditure on</b>			
Cleaning expenses		10,990	7,480
Heat and light		2,762	2,867
Stable costs		-	600
Water		181	(172)
Fire protection		2,219	802
Insurances		1,301	1,229
Repairs		1,578	2,192
Premises costs		279	1,264
Telephone and broadband		536	533
Website costs		562	411
Legal and professional		5,681	1,469
General admin and sundries		311	309
Bad debts		180	-
Covid related expenses		84	1,392
Exceptional repairs and renewals		9,447	19,859
Depreciation - fixtures and fittings		3,069	3,112
- property improvements		2,444	2,306
<b>Total expenditure</b>		<b>41,624</b>	<b>45,653</b>
<b>(Deficit) for the year</b>	7	(2,439)	(3,869)
<b>Funds brought forward</b>		1,123,576	1,127,445
<b>Funds carried forward</b>		<b>1,121,137</b>	<b>1,123,576</b>

Note 2

**The Merry Bells Village Hall**  
Charity No. 286769  
**Balance Sheet as at 31 December 2022**

		<b>Unrestricted Funds</b>			
	Note	£	£	£	£
				2021	
<b>Tangible Fixed Assets</b>	4				
Freehold property			1,000,000		1,000,000
Property improvements			4,291		5,335
Fixtures and fittings			<u>12,548</u>		<u>12,417</u>
			1,016,839		1,017,752
 <b>Current Assets</b>					
Debtors	5	1,393		2,406	
Cash in hand and at bank		<u>110,844</u>		<u>106,474</u>	
		112,237		108,880	
<b>Less: creditors falling due within one year</b>	6	<u>7,939</u>		<u>3,056</u>	
<b>Net current assets</b>			104,298		105,824
 <b>Net Assets</b>			<u><u>1,121,137</u></u>		<u><u>1,123,576</u></u>
 <b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	7				
Property Reserve			1,000,000		1,000,000
General Reserve			121,137		123,576
			<u><u>1,121,137</u></u>		<u><u>1,123,576</u></u>

These financial statements were approved by the Management Committee on *06/04/2023*

Chairman



Hon. Treasurer



# The Merry Bells Village Hall

Charity No. 286769

## Notes to the Financial Statements for the Year ended 31 December 2022

### 1. Accounting Policies

#### a) Basis of accounting

The financial statements have been prepared on the historical cost convention (with the exception of freehold property included at estimated current value) and in accordance with accounting standards, the Charities SORP and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

#### b) Recognition of Income

Income is recognised in the Statement of Financial Activities when:  
the charity becomes entitled to the resources;

the trustees are virtually certain that they will receive the resources; and

the monetary value can be measured with sufficient reliability.

#### c) Investment Income

Investment income is included in the accounts when receivable.

#### d) Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### e) Tangible Fixed Assets used by the Charity

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are included at cost with the exception of freehold property which has been included at a valuation as at 31 December 2009.

#### f) Depreciation

Freehold property - this asset has an indefinitely long useful life and is maintained to a high standard and so is not depreciated. The Management Committee has received professional advice regarding its value.

Property improvements - 10% straight line.

Fixtures and fittings - 20% reducing balance.

### 2. Unrestricted Income

All funds as at 31 December 2022 and 31 December 2021 were unrestricted.

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2022

#### 4. Tangible Fixed Assets

	Freehold Property £	Property Improvement £	Fixtures & Fittings £	Total £
<b>Cost or valuation</b>				
At 1 January 2022	1,000,000	43,067	41,022	1,084,089
Additions	-	1,400	3,200	4,600
At 31 December 2022	<u>1,000,000</u>	<u>44,467</u>	<u>44,222</u>	<u>1,088,689</u>
<b>Depreciation</b>				
At 1 January 2022	-	37,732	28,605	66,337
Charge for the year	-	2,444	3,069	5,513
At 31 December 2022	<u>-</u>	<u>40,176</u>	<u>31,674</u>	<u>71,850</u>
<b>Net book value at 31 December 2022</b>	<u>1,000,000</u>	<u>4,291</u>	<u>12,548</u>	<u>1,016,839</u>
<b>Net book value at 31 December 2021</b>	<u>1,000,000</u>	<u>5,335</u>	<u>12,417</u>	<u>1,017,752</u>

	2022 £	2021 £
<b>5. Debtors</b>		
Hirings	693	516
Other debtors	700	1890
	<u>1,393</u>	<u>2,406</u>

	2022 £	2021 £
<b>6. Creditors</b>		
Rent and hirings paid in advance	2,500	2,500
Other creditors	5,439	556
	<u>7,939</u>	<u>3,056</u>

#### 7. Unrestricted Reserves

	Property Reserve £	General Reserve £	Total £
Brought forward	1,000,000	123,576	1,123,576
Deficit for the year	-	(2,439)	(2,439)
Balance at 31 December 2022	<u>1,000,000</u>	<u>121,137</u>	<u>1,121,137</u>

#### 8. Future Commitments

As at 31 December 2022 there were no future commitments (2021 Nil).

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2022

I report on the accounts of The Merry Bells Village Hall for the period ended 31 December 2022 which are set out on pages 1 to 4.

#### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the 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 given by the Charity Commissioners under section 145(5) (b) of the Act, ;  
and
- To state whether particular matters have come to my attention.

#### Basis of independent examiners report

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 disclosure in the accounts, and seeking explanations from the trustees concerning any such matters.

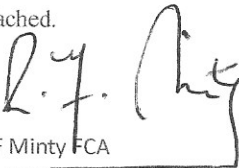
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or  
the accounts did not accord with the accounting records; or  
the accounts did not accord with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.



R F Minty FCA  
24 Old London Road  
Wheatley  
Oxford  
OX33 1YW  
20 April 2023

**THE MERRY BELLS VILLAGE HALL**

England & Wales - Charity number 286769

---

# Accounts

---

**The Merry Bells Village Hall  
Wheatley**

Registered Charity: Number 286769

**Financial Statements for the year ended 31 December 2021**

Page

1	Statement of Financial Activities
2	Balance Sheet
3-4	Notes to the Financial Statements
5	Independent Examiners Report

**89 High Street  
Wheatley  
Oxford  
OX33 1XP**

# The Merry Bells Village Hall

Charity No. 286769

## Statement of Financial Activities for the year ended 31 December 2021

			2020
<b>Income</b>	<b>Note</b>	<b>£</b>	<b>£</b>
Rents		24,543	24,935
Hirings		7,033	4,247
Interest		127	342
Electric Feed-in tariff		174	209
Covid grant from SODC		9,907	10,000
<b>Total income</b>		<b>41,784</b>	<b>39,733</b>
<b>Expenditure on</b>			
Cleaning expenses		7,480	5,148
Heat and light		2,867	2,256
Stables costs		600	-
Water		(172)	619
Fire protection		802	2,649
Insurances		1,229	1,121
Repairs		2,192	2,589
Premises costs		1,264	364
Telephone and broadband		533	573
Website costs		411	361
Legal and professional		1,469	351
General admin and sundries		309	252
Bad debts		-	552
Covid related expenses		1,392	785
Exceptional repairs and renewals		19,859	2,838
Depreciation - fixtures and fittings		3,112	2,160
- property improvements		2,306	2,304
<b>Total expenditure</b>		<b>45,653</b>	<b>24,922</b>
<b>(Deficit)/Surplus for the year</b>	7	(3,869)	14,811
<b>Funds brought forward</b>		1,127,445	1,112,634
<b>Funds carried forward</b>		<b>1,123,576</b>	<b>1,127,445</b>

Note 2

**The Merry Bells Village Hall**  
Charity No. 286769  
**Balance Sheet as at 31 December 2021**

			Unrestricted Funds		
	Note	£	£	£	2020 £
<b>Tangible Fixed Assets</b>					
Freehold property	4				
Property improvements			1,000,000		1,000,000
Fixtures and fittings			5,335		7,641
			12,417		10,109
			1,017,752		1,017,750
<b>Current Assets</b>					
Debtors					
Cash in hand and at bank	5	2,406		1,192	
		106,474		112,105	
<b>Less: creditors falling due within one year</b>		108,880		113,297	
<b>Net current assets</b>	6	3,056		3,602	
			105,824		109,695
<b>Net Assets</b>			1,123,576		1,127,445
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>					
Property Reserve	7		1,000,000		1,000,000
General Reserve			123,576		127,445
			1,123,576		1,127,445

These financial statements were approved by the Management Committee on

7/4/22

Chairman

R. High

Hon. Treasurer

A. Shaw

# The Merry Bells Village Hall

Charity No. 286769

## Notes to the Financial Statements for the Year ended 31 December 2021

### 1. Accounting Policies

#### a) Basis of accounting

The financial statements have been prepared on the historical cost convention (with the exception of freehold property included at estimated current value) and in accordance with accounting standards, the Charities SORP and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

#### b) Recognition of Income

Income is recognised in the Statement of Financial Activities when:  
the charity becomes entitled to the resources;

the trustees are virtually certain that they will receive the resources; and

the monetary value can be measured with sufficient reliability.

#### c) Investment Income

Investment income is included in the accounts when receivable.

#### d) Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### e) Tangible Fixed Assets used by the Charity

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are included at cost with the exception of freehold property which has been included at a valuation as at 31 December 2009.

#### f) Depreciation

Freehold property - this asset has an indefinitely long useful life and is maintained to a high standard and so is not depreciated. The Management Committee has received professional advice regarding its value.

Property improvements - 10% straight line.

Fixtures and fittings - 20% reducing balance.

### 2. Unrestricted Income

All funds as at 31 December 2021 and 31 December 2020 were unrestricted.

# The Merry Bells Village Hall

Charity No. 286769

## Notes to the Financial Statements for the Year ended 31 December 2021

### 4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Fixtures & Fittings £	Total
<b>Cost or valuation</b>				
At 1 January 2021	1,000,000	43,067	35,602	1,078,669
Additions	-	-	5,420	5,420.00
At 31 December 2021	<u>1,000,000</u>	<u>43,067</u>	<u>41,022</u>	<u>1,084,089</u>
<b>Depreciation</b>				
At 1 January 2021	-	35,426	25,493	60,919
Charge for the year	-	2,306	3,112	5,418
At 31 December 2021	<u>-</u>	<u>37,732</u>	<u>28,605</u>	<u>66,337</u>
<b>Net book value at 31 December 2021</b>	<u>1,000,000</u>	<u>5,335</u>	<u>12,417</u>	<u>1,017,752</u>
<b>Net book value at 31 December 2020</b>	<u>1,000,000</u>	<u>7,641</u>	<u>10,109</u>	<u>1,017,750</u>

### 5. Debtors

	2021 £	2020 £
Hirings	516	157
Other debtors	1,890	1,035
	<u>2,406</u>	<u>1,192</u>

### 6. Creditors

	2021 £	2020 £
Rent and hirings paid in advance	2,500	2,500
Other creditors	556	1,102
	<u>3,056</u>	<u>3,602</u>

### 7. Unrestricted Reserves

	Property Reserve £	General Reserve £	Total £
Brought forward	1,000,000	127,445	1,127,445
Deficit for the year	-	(3,869)	(3,869)
Balance at 31 December 2021	<u>1,000,000</u>	<u>123,576</u>	<u>1,123,576</u>

### 8. Future Commitments

As at 31 December 2021 there were no future commitments (2020 Nil).

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2021

I report on the accounts of The Merry Bells Village Hall for the period ended 31 December 2021 which are set out on pages 1 to 4.

#### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the 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 given by the Charity Commissioners under section 145(5) (b) of the Act ;  
and
- . To state whether particular matters have come to my attention.

#### Basis of independent examiners report

My examination was carried out in accordance with General Directions given by the Charity Commission.

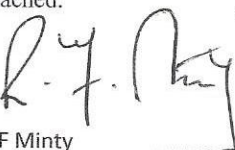
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from the trustees concerning any such matters. The 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 which give me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or  
the accounts did not accord with the accounting records; or  
the accounts did not accord with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.



R F Minty

24 Old London Road

Wheatley

Oxford

OX33 1YW

14 April 2022

**THE MERRY BELLS VILLAGE HALL**

England & Wales - Charity number 286769

---

# Accounts

---

# **The Merry Bells Village Hall Wheatley**

Registered Charity: Number 286769

## **Financial Statements for the year ended 31 December 2020**

Page	
1	Statement of Financial Activities
2	Balance Sheet
3-4	Notes to the Financial Statements
5	Independent Examiners Report

89 High Street  
Wheatley  
Oxford  
OX33 1XP

## The Merry Bells Village Hall

Charity No. 286769

### Statement of Financial Activities for the year ended 31 December 2020

			2019
	Note	£	£
<b>Income</b>			
Rents		24,935	28,039
Hirings		4,247	11,609
Interest		342	319
Electric Feed-in tariff		209	175
Covid grant from SODC		10,000	-
<b>Total income</b>		<b>39,733</b>	<b>40,142</b>
<b>Expenditure on</b>			
Wages and cleaning expenses		5,148	9,136
Heat and light		2,256	3,585
Water		619	327
Fire protection		2,649	1,160
Insurances		1,121	1,086
Repairs		2,589	3,345
Telephone and broadband		573	652
Website costs		361	921
Legal and professional		351	(729)
General admin and sundries		616	304
Bad debts		552	-
Covid related expenses		785	-
Exceptional repairs and renewals		2,838	-
Depreciation - fixtures		2,160	2,976
- property improvements		2,304	4,308
<b>Total expenditure</b>		<b>24,922</b>	<b>27,071</b>
<b>Net income</b>	7	14,811	13,071
<b>Funds brought forward</b>		1,112,634	1,099,563
<b>Funds carried forward</b>		<b>1,127,445</b>	<b>1,112,634</b>

Note 2

**The Merry Bells Village Hall**  
 Charity No. 286769  
**Balance Sheet as at 31 December 2020**

	Note	Unrestricted Funds			
				2019	
		£	£	£	£
<b>Tangible Fixed Assets</b>	4				
Freehold property			1,000,000		1,000,000
Property improvements			7,641		9,945
Fixtures and fittings			<u>10,109</u>		<u>11,808</u>
			<u>1,017,750</u>		<u>1,021,753</u>
 <b>Current Assets</b>					
Debtors	5	1,192		2,156	
Cash in hand and at bank		<u>112,105</u>		<u>92,534</u>	
		113,297		94,690	
<b>Less: creditors falling due within one year</b>	6	<u>3,602</u>		<u>3,809</u>	
<b>Net current assets</b>			109,695		90,881
 <b>Net Assets</b>			<u><u>1,127,445</u></u>		<u><u>1,112,634</u></u>
 <b>Funds of the Charity</b>					
<b>Unrestricted funds</b>	7				
Property Reserve			1,000,000		1,000,000
General Reserve			127,445		112,634
			<u>1,127,445</u>		<u>1,112,634</u>

These financial statements were approved by the Management Committee on

03/06/21

P.P. Chairman

*J.M. Slode*

Hon. Treasurer

*[Signature]*

## **The Merry Bells Village Hall**

Charity No. 286769

### **Notes to the Financial Statements for the Year ended 31 December 2020**

#### **1. Accounting Policies**

##### **a) Basis of accounting**

The financial statements have been prepared on the historical cost convention (with the exception of freehold property included at estimated current value) and in accordance with accounting standards, the Charities SORP and comply with the Charities (Accounts and Reports) Regulations issued under the Charities Act 2011.

##### **b) Recognition of Income**

Income is recognised in the Statement of Financial Activities when:  
the charity becomes entitled to the resources;

the trustees are virtually certain that they will receive the resources; and

the monetary value can be measured with sufficient reliability.

##### **c) Investment Income**

Investment income is included in the accounts when receivable.

##### **d) Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **e) Tangible Fixed Assets used by the Charity**

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are included at cost with the exception of freehold property which has been included at a valuation as at 31 December 2009.

##### **f) Depreciation**

Freehold property - this asset has an indefinitely long useful life and is maintained to a high standard and so is not depreciated. The Management Committee has received professional advice regarding its value.

Property improvements - 10% straight line.

Equipment - 20% reducing balance.

#### **2. Unrestricted Income**

All funds as at 31 December 2019 and 31 December 2020 were unrestricted.

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2020

#### 4. Tangible Fixed Assets

	Freehold Property £	Property Improvements £	Fixtures & Fittings £	Total
<b>Cost or valuation</b>				
At 1 January 2020	1,000,000	43,067	35,141	1,078,208
Additions	-	-	461	461
At 31 December 2020	<u>1,000,000</u>	<u>43,067</u>	<u>35,602</u>	<u>1,078,669</u>
<b>Depreciation</b>				
At 1 January 2020	-	33,122	23,333	56,455
Charge for the year	-	2,304	2,160	4,464
At 31 December 2020	<u>-</u>	<u>35,426</u>	<u>25,493</u>	<u>60,919</u>
<b>Net book value at 31 December 2020</b>	<u>1,000,000</u>	<u>7,641</u>	<u>10,109</u>	<u>1,017,750</u>
<b>Net book value at 31 December 2019</b>	<u>1,000,000</u>	<u>9,945</u>	<u>11,808</u>	<u>1,021,753</u>

	2020 £	2019 £
<b>5. Debtors</b>		
Hirings	157	1367
Other debtors	1,035	789
	<u>1,192</u>	<u>2,156</u>

	2020 £	2019 £
<b>6. Creditors</b>		
Rent and hirings paid in advance	2,500	2,572
Other creditors	1,102	1,237
	<u>3,602</u>	<u>3,809</u>

#### 7. Unrestricted Reserves

	Property Reserve £	General Reserve £	Total £
Brought forward	1,000,000	112,634	1,112,634
Deficit for the year	-	14,811	14,811
Balance at 31 December 2020	<u>1,000,000</u>	<u>127,445</u>	<u>1,127,445</u>

#### 8. Future Commitments

As at 31 December 2020 there were no future commitments (2019 Nil).

## The Merry Bells Village Hall

Charity No. 286769

### Notes to the Financial Statements for the Year ended 31 December 2019

I report on the accounts of The Merry Bells Village Hall for the period ended 31 December 2020 which are set out on pages 1 to 4.

#### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The Charity's Trustees consider that an audit is not required for this year under section 144 of the 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 given by the Charity Commissioners under section 145(5) (b) of the Act, ;  
and
- . To state whether particular matters have come to my attention.

#### Basis of independent examiners report

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 disclosure in the accounts, and seeking explanations from the trustees concerning any such matters.

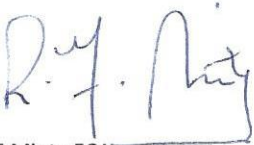
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or  
the accounts did not accord with the accounting records; or  
the accounts did not accord with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.



R F Minty FCA  
24 Old London Road  
Wheatley  
Oxford  
OX33 1YW

12/6/2021