

# NORTH NEWTON VILLAGE HALL

England & Wales · Charity number 294627

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1987-02-17

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

## Contact

---

**Address** North Newton Village Hall  
Banklands Farm  
Banklands Lane  
North Newton  
West Newton  
BRIDGWAT

**Phone** 07717191333

## Activities

---

**Objects:** A VILLAGE HALL FOR THE USE OF THE INHABITANTS OF THE PARISH OF NORTH PETHERTON (NORTH NEWTON), IN THE COUNTY OF SOMERSET 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 OF LIFE FOR THE SAID INHABITANTS.

**Activities:** Provision of village hall and facilities to inhabitants of the parish of North Newton

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Economic/community Development/employment
- **Who:** The General Public/mankind

## Geography

---

- **Area of benefit:** NORTH NEWTON
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£30,243	£20,037	-	-
2024-12-31	£37,602	£38,562	-	-
2023-12-31	£34,838	£73,110	-	-
2022-12-31	£51,370	£21,622	-	-
2021-12-31	£8,335	£8,198	-	-

## Trustees

Name	Role	Appointed
ALAN SYDNEY EARNEST BRADFORD		
BRYAN SELICK		
James Michael Barham		2018-03-07
ROGER DAY		

**NORTH NEWTON VILLAGE HALL**

England & Wales - Charity number 294627

---

# Accounts

---

To be signed and  
returned

REGISTERED CHARITY NUMBER: 294627

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2025**  
**for**  
**North Newton Village Hall**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

**North Newton Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10 to 11

---

## **North Newton Village Hall**

### **Report of the Trustees** **for the Year Ended 31 December 2025**

---

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 main objective of the charity is to provide a village hall for the use of the inhabitants of the parish of North Petherton (North Newton), in the county of Somerset without distinction of political, religious or other opinions, including use for meetings, lectures and classes for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust dated 2 June 1983, and constitutes an unincorporated charity.

##### **Organisational structure**

The village hall is run by a committee of non trustees and the treasurer is Mr Norman Habberfield.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

294627

##### **Principal address**

Bankland Farm  
North Newton  
Bridgwater  
Somerset  
TA7 0DJ

##### **Trustees**

Mr A S E Bradford  
Mr B Sellick  
Mr R Day  
Mr J M Barham

##### **Independent Examiner**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

Approved by order of the board of trustees on 20 March 2026 and signed on its behalf by:



Mr B Sellick - Trustee

**Independent Examiner's Report to the Trustees of  
North Newton Village Hall**

---

**Independent examiner's report to the trustees of North Newton Village Hall**

I report to the charity trustees on my examination of the accounts of North Newton Village Hall (the Trust) for the year ended 31 December 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*Somerset Accountancy Services Ltd*

Bruce Evans

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

20 March 2026

**North Newton Village Hall**

**Statement of Financial Activities  
for the Year Ended 31 December 2025**

		Unrestricted fund	Restricted funds	31.12.25 Total funds	31.12.24 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,735	-	3,735	10,121
Other trading activities	2	23,029	-	23,029	23,389
Investment income	3	3,479	-	3,479	4,092
<b>Total</b>		<u>30,243</u>	<u>-</u>	<u>30,243</u>	<u>37,602</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	19,497	-	19,497	38,082
Other		540	-	540	480
<b>Total</b>		<u>20,037</u>	<u>-</u>	<u>20,037</u>	<u>38,562</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,206</b>	<b>-</b>	<b>10,206</b>	<b>(960)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,072	-	16,072	17,032
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>26,278</u>	<u>-</u>	<u>26,278</u>	<u>16,072</u>

The notes form part of these financial statements

**North Newton Village Hall**

**Balance Sheet**  
**31 December 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	-
<b>CURRENT ASSETS</b>					
Stocks	8	1,987	-	1,987	2,735
Cash at bank and in hand		24,291	-	24,291	13,337
		<u>26,278</u>	<u>-</u>	<u>26,278</u>	<u>16,072</u>
<b>NET CURRENT ASSETS</b>		<u>26,278</u>	<u>-</u>	<u>26,278</u>	<u>16,072</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,278</u>	<u>-</u>	<u>26,278</u>	<u>16,072</u>
<b>NET ASSETS</b>		<u>26,278</u>	<u>-</u>	<u>26,278</u>	<u>16,072</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>26,278</u>	<u>16,072</u>
<b>TOTAL FUNDS</b>				<u>26,278</u>	<u>16,072</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2026 and were signed on its behalf by:

Mr B Sellick - Trustee



The notes form part of these financial statements

**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.

**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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

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.

**2. OTHER TRADING ACTIVITIES**

	31.12.25	31.12.24
	£	£
Fundraising events	6,523	5,204
Bar takings	10,568	12,658
Pre School	5,916	5,505
Western Power & BT	22	22
	<u>23,029</u>	<u>23,389</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2025**

**3. INVESTMENT INCOME**

	<b>31.12.25</b>	31.12.24
	£	£
Hall hire	<u>3,479</u>	<u>4,092</u>

**4. RAISING FUNDS**

**Investment management costs**

	<b>31.12.25</b>	31.12.24
	£	£
Trade waste and cleaning	<b>3,966</b>	3,541
Property repairs	<b>1,490</b>	19,199
Capital expenditure - laptop	-	259
Fundraising costs	<b>3,260</b>	2,450
Subscriptions	<b>110</b>	110
Advertising	<b>20</b>	-
	<u><b>8,846</b></u>	<u>25,559</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,121	-	10,121
Other trading activities	23,389	-	23,389
Investment income	4,092	-	4,092
<b>Total</b>	<u>37,602</u>	<u>-</u>	<u>37,602</u>
<b>EXPENDITURE ON</b>			
Raising funds	38,082	-	38,082
Other	480	-	480
<b>Total</b>	<u>38,562</u>	<u>-</u>	<u>38,562</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	(960)	-	(960)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	17,032	-	17,032
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,072</u>	<u>-</u>	<u>16,072</u>

**7. TANGIBLE FIXED ASSETS**

The village hall property is held in trust for the village. It is not shown on the balance sheet but has an insurance value of £500,000.

**8. STOCKS**

	<b>31.12.25</b>	<b>31.12.24</b>
	£	£
Stocks	<u>1,987</u>	<u>2,735</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	16,072	10,206	26,278
<b>TOTAL FUNDS</b>	<u>16,072</u>	<u>10,206</u>	<u>26,278</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,243	(20,037)	10,206
<b>TOTAL FUNDS</b>	<u>30,243</u>	<u>(20,037)</u>	<u>10,206</u>

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	17,032	(960)	16,072
<b>TOTAL FUNDS</b>	<u>17,032</u>	<u>(960)</u>	<u>16,072</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,602	(38,562)	(960)
<b>TOTAL FUNDS</b>	<u>37,602</u>	<u>(38,562)</u>	<u>(960)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	17,032	9,246	26,278
<b>TOTAL FUNDS</b>	<u>17,032</u>	<u>9,246</u>	<u>26,278</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,845	(58,599)	9,246
<b>TOTAL FUNDS</b>	<u>67,845</u>	<u>(58,599)</u>	<u>9,246</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2025**

---

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2025**

---

	31.12.25 £	31.12.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	235	121
Grants	3,500	10,000
	<hr/>	<hr/>
	3,735	10,121
<b>Other trading activities</b>		
Fundraising events	6,523	5,204
Bar takings	10,568	12,658
Pre School	5,916	5,505
Western Power & BT	22	22
	<hr/>	<hr/>
	23,029	23,389
<b>Investment income</b>		
Hall hire	3,479	4,092
	<hr/>	<hr/>
<b>Total incoming resources</b>	30,243	37,602
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	607	513
Insurance	1,231	1,149
Light and heat	2,741	5,028
Telephone	290	402
Sundries	-	50
Website	-	12
	<hr/>	<hr/>
	4,869	7,154
<b>Other trading activities</b>		
Opening stock	2,735	2,031
Purchases	4,390	5,612
Licensing	644	461
Closing stock	(1,987)	(2,735)
	<hr/>	<hr/>
	5,782	5,369
<b>Investment management costs</b>		
Trade waste and cleaning	3,966	3,541
Carried forward	3,966	3,541

This page does not form part of the statutory financial statements

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2025**

---

	31.12.25	31.12.24
	£	£
<b>Investment management costs</b>		
Brought forward	3,966	3,541
Property repairs	1,490	19,199
Capital expenditure - laptop	-	259
Fundraising costs	3,260	2,450
Subscriptions	110	110
Advertising	20	-
	<u>8,846</u>	<u>25,559</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	540	480
	<u>20,037</u>	<u>38,562</u>
Total resources expended		
	<u>10,206</u>	<u>(960)</u>
<b>Net income/(expenditure)</b>		

This page does not form part of the statutory financial statements



**NORTH NEWTON VILLAGE HALL**

England & Wales - Charity number 294627

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2024**  
**for**  
**North Newton Village Hall**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

**North Newton Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10 to 11

---

## **North Newton Village Hall**

### **Report of the Trustees** **for the Year Ended 31 December 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 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 main objective of the charity is to provide a village hall for the use of the inhabitants of the parish of North Petherton (North Newton), in the county of Somerset without distinction of political, religious or other opinions, including use for meetings, lectures and classes for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust dated 2 June 1983, and constitutes an unincorporated charity.

##### **Organisational structure**

The village hall is run by a committee of non trustees and the treasurer is Mr Norman Habberfield.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

294627

##### **Principal address**

Bankland Farm  
North Newton  
Bridgwater  
Somerset  
TA7 0DJ

##### **Trustees**

Mr A S E Bradford  
Mr B Sellick  
Mr R Day  
Mr J M Barham

##### **Independent Examiner**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

Approved by order of the board of trustees on 10 March 2025 and signed on its behalf by:

Mr B Sellick - Trustee



**Independent Examiner's Report to the Trustees of  
North Newton Village Hall**

---

**Independent examiner's report to the trustees of North Newton Village Hall**

I report to the charity trustees on my examination of the accounts of North Newton Village Hall (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Bruce Evans

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

10 March 2025

**North Newton Village Hall**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10,121	-	10,121	4,570
Other trading activities	2	23,389	-	23,389	26,585
Investment income	3	4,092	-	4,092	3,683
<b>Total</b>		<u>37,602</u>	<u>-</u>	<u>37,602</u>	<u>34,838</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	38,082	-	38,082	72,816
Other		480	-	480	294
<b>Total</b>		<u>38,562</u>	<u>-</u>	<u>38,562</u>	<u>73,110</u>
<b>NET INCOME/(EXPENDITURE)</b>		(960)	-	(960)	(38,272)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,032	-	17,032	55,304
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>16,072</u>	<u>-</u>	<u>16,072</u>	<u>17,032</u>

The notes form part of these financial statements

**North Newton Village Hall**

**Balance Sheet**  
**31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	-
<b>CURRENT ASSETS</b>					
Stocks	8	2,735	-	2,735	2,031
Cash at bank and in hand		13,337	-	13,337	15,001
		<u>16,072</u>	-	<u>16,072</u>	<u>17,032</u>
<b>NET CURRENT ASSETS</b>		<u>16,072</u>	-	<u>16,072</u>	<u>17,032</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,072</u>	-	<u>16,072</u>	<u>17,032</u>
<b>NET ASSETS</b>		<u>16,072</u>	-	<u>16,072</u>	<u>17,032</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>16,072</u>	<u>17,032</u>
<b>TOTAL FUNDS</b>				<u>16,072</u>	<u>17,032</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 March 2025 and were signed on its behalf by:

Mr B Sellick - Trustee



The notes form part of these financial statements

**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.

**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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

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.

**2. OTHER TRADING ACTIVITIES**

	<b>31.12.24</b>	31.12.23
	£	£
Fundraising events	<b>5,204</b>	3,412
Bar takings	<b>12,658</b>	17,770
Pre School	<b>5,505</b>	5,381
Western Power & BT	<b>22</b>	22
	<hr/> <b>23,389</b> <hr/>	<hr/> 26,585 <hr/>

**North Newton Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**3. INVESTMENT INCOME**

	<b>31.12.24</b>	31.12.23
	£	£
Hall hire	<u>4,092</u>	<u>3,683</u>

**4. RAISING FUNDS**

**Investment management costs**

	<b>31.12.24</b>	31.12.23
	£	£
Trade waste and cleaning	<b>3,541</b>	3,972
Property repairs	<b>19,199</b>	51,090
Capital expenditure - laptop	<b>259</b>	-
Fundraising costs	<b>2,450</b>	2,325
Subscriptions	<b>110</b>	100
	<u><b>25,559</b></u>	<u>57,487</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	70	4,500	4,570
Other trading activities	26,585	-	26,585
Investment income	<u>3,683</u>	<u>-</u>	<u>3,683</u>
<b>Total</b>	<u>30,338</u>	<u>4,500</u>	<u>34,838</u>
<b>EXPENDITURE ON</b>			
Raising funds	41,644	31,172	72,816
Other	<u>294</u>	<u>-</u>	<u>294</u>
<b>Total</b>	<u>41,938</u>	<u>31,172</u>	<u>73,110</u>
<b>NET INCOME/(EXPENDITURE)</b>	(11,600)	(26,672)	(38,272)

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,632	26,672	55,304
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,032</u>	<u>-</u>	<u>17,032</u>

**7. TANGIBLE FIXED ASSETS**

The village hall property is held in trust for the village. It is not shown on the balance sheet but has an insurance value of £500,000.

**8. STOCKS**

	<b>31.12.24</b>	31.12.23
	<b>£</b>	£
Stocks	<u>2,735</u>	<u>2,031</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	17,032	(960)	16,072
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>17,032</u>	<u>(960)</u>	<u>16,072</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,602	(38,562)	(960)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>37,602</u>	<u>(38,562)</u>	<u>(960)</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	28,632	(11,600)	17,032
<b>Restricted funds</b>			
New Toilets	26,672	(26,672)	-
<b>TOTAL FUNDS</b>	<u>55,304</u>	<u>(38,272)</u>	<u>17,032</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,338	(41,938)	(11,600)
<b>Restricted funds</b>			
New Toilets	4,500	(31,172)	(26,672)
<b>TOTAL FUNDS</b>	<u>34,838</u>	<u>(73,110)</u>	<u>(38,272)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	28,632	(12,560)	16,072
<b>Restricted funds</b>			
New Toilets	26,672	(26,672)	-
<b>TOTAL FUNDS</b>	<u>55,304</u>	<u>(39,232)</u>	<u>16,072</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

---

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,940	(80,500)	(12,560)
<b>Restricted funds</b>			
New Toilets	4,500	(31,172)	(26,672)
<b>TOTAL FUNDS</b>	<u>72,440</u>	<u>(111,672)</u>	<u>(39,232)</u>

**10. RELATED PARTY DISCLOSURES**

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

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

---

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	121	70
Grants	10,000	4,500
	<hr/>	<hr/>
	10,121	4,570
<b>Other trading activities</b>		
Fundraising events	5,204	3,412
Bar takings	12,658	17,770
Pre School	5,505	5,381
Western Power & BT	22	22
	<hr/>	<hr/>
	23,389	26,585
<b>Investment income</b>		
Hall hire	4,092	3,683
	<hr/>	<hr/>
<b>Total incoming resources</b>	37,602	34,838
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	513	466
Insurance	1,149	1,045
Light and heat	5,028	4,636
Telephone	402	288
Sundries	50	64
Website	12	126
	<hr/>	<hr/>
	7,154	6,625
<b>Other trading activities</b>		
Opening stock	2,031	1,030
Purchases	5,612	9,558
Licensing	461	147
Closing stock	(2,735)	(2,031)
	<hr/>	<hr/>
	5,369	8,704
<b>Investment management costs</b>		
Trade waste and cleaning	3,541	3,972
Carried forward	3,541	3,972

This page does not form part of the statutory financial statements

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

---

	31.12.24	31.12.23
	£	£
<b>Investment management costs</b>		
Brought forward	3,541	3,972
Property repairs	19,199	51,090
Capital expenditure - laptop	259	-
Fundraising costs	2,450	2,325
Subscriptions	110	100
	<u>25,559</u>	<u>57,487</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	480	294
	<u>480</u>	<u>294</u>
Total resources expended	<u>38,562</u>	<u>73,110</u>
<b>Net expenditure</b>	<u>(960)</u>	<u>(38,272)</u>

This page does not form part of the statutory financial statements



**NORTH NEWTON VILLAGE HALL**

England & Wales - Charity number 294627

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2023**  
**for**  
**North Newton Village Hall**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

**North Newton Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10 to 11

---

## **North Newton Village Hall**

### **Report of the Trustees** **for the Year Ended 31 December 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 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 main objective of the charity is to provide a village hall for the use of the inhabitants of the parish of North Petherton (North Newton), in the county of Somerset without distinction of political, religious or other opinions, including use for meetings, lectures and classes for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust dated 2 June 1983, and constitutes an unincorporated charity.

##### **Organisational structure**

The village hall is run by a committee of non trustees and the treasurer is Mr Norman Habberfield.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

294627

##### **Principal address**

Bankland Farm  
North Newton  
Bridgwater  
Somerset  
TA7 0DJ

##### **Trustees**

Mr A S E Bradford  
Mr B Sellick  
Mr R Day  
Mr J M Barham

##### **Independent Examiner**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

Approved by order of the board of trustees on 21 March 2024 and signed on its behalf by:

Mr B Sellick - Trustee



**Independent Examiner's Report to the Trustees of  
North Newton Village Hall**

---

**Independent examiner's report to the trustees of North Newton Village Hall**

I report to the charity trustees on my examination of the accounts of North Newton Village Hall (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Bruce Evans

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

21 March 2024

**North Newton Village Hall**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		70	4,500	4,570	26,722
Other trading activities	2	26,585	-	26,585	19,645
Investment income	3	3,683	-	3,683	5,003
<b>Total</b>		<b>30,338</b>	<b>4,500</b>	<b>34,838</b>	<b>51,370</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	41,644	31,172	72,816	21,070
Other		294	-	294	552
<b>Total</b>		<b>41,938</b>	<b>31,172</b>	<b>73,110</b>	<b>21,622</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,600)</b>	<b>(26,672)</b>	<b>(38,272)</b>	<b>29,748</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,632	26,672	55,304	25,556
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,032</b>	<b>-</b>	<b>17,032</b>	<b>55,304</b>

The notes form part of these financial statements

**North Newton Village Hall**

**Balance Sheet**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	-
<b>CURRENT ASSETS</b>					
Stocks	8	2,031	-	2,031	1,030
Cash at bank and in hand		15,001	-	15,001	54,274
		<u>17,032</u>	<u>-</u>	<u>17,032</u>	<u>55,304</u>
<b>NET CURRENT ASSETS</b>		<u>17,032</u>	<u>-</u>	<u>17,032</u>	<u>55,304</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>17,032</u>	<u>-</u>	<u>17,032</u>	<u>55,304</u>
<b>NET ASSETS</b>		<u>17,032</u>	<u>-</u>	<u>17,032</u>	<u>55,304</u>
<b>FUNDS</b>	9				
Unrestricted funds				17,032	28,632
Restricted funds				-	26,672
<b>TOTAL FUNDS</b>				<u>17,032</u>	<u>55,304</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 March 2024 and were signed on its behalf by:

Mr B Sellick - Trustee



The notes form part of these financial statements

## North Newton Village Hall

### Notes to the Financial Statements for the Year Ended 31 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.

##### **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.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

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.

#### 2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	3,412	2,197
Bar takings	17,770	12,737
Pre School	5,381	4,669
Western Power & BT	22	42
	<u>26,585</u>	<u>19,645</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**3. INVESTMENT INCOME**

	<b>31.12.23</b>	31.12.22
	£	£
Hall hire	<u>3,683</u>	<u>5,003</u>

**4. RAISING FUNDS**

**Investment management costs**

	<b>31.12.23</b>	31.12.22
	£	£
Trade waste and cleaning	3,972	2,529
Property repairs	51,090	5,831
Fundraising costs	2,325	1,591
Subscriptions	100	100
	<u>57,487</u>	<u>10,051</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	50	26,672	26,722
Other trading activities	19,645	-	19,645
Investment income	5,003	-	5,003
<b>Total</b>	<u>24,698</u>	<u>26,672</u>	<u>51,370</u>
<b>EXPENDITURE ON</b>			
Raising funds	21,070	-	21,070
Other	552	-	552
<b>Total</b>	<u>21,622</u>	<u>-</u>	<u>21,622</u>
<b>NET INCOME</b>	3,076	26,672	29,748

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	25,556	-	25,556
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,632</u>	<u>26,672</u>	<u>55,304</u>

**7. TANGIBLE FIXED ASSETS**

The village hall property is held in trust for the village. It is not shown on the balance sheet but has an insurance value of £500,000.

**8. STOCKS**

	31.12.23 £	31.12.22 £
Stocks	<u>2,031</u>	<u>1,030</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	28,632	(11,600)	17,032
<b>Restricted funds</b>			
New Toilets	26,672	(26,672)	-
<b>TOTAL FUNDS</b>	<u>55,304</u>	<u>(38,272)</u>	<u>17,032</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	30,338	(41,938)	(11,600)
<b>Restricted funds</b>			
New Toilets	4,500	(31,172)	(26,672)
<b>TOTAL FUNDS</b>	<u>34,838</u>	<u>(73,110)</u>	<u>(38,272)</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	25,556	3,076	28,632
<b>Restricted funds</b>			
New Toilets	-	26,672	26,672
<b>TOTAL FUNDS</b>	<u>25,556</u>	<u>29,748</u>	<u>55,304</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,698	(21,622)	3,076
<b>Restricted funds</b>			
New Toilets	26,672	-	26,672
<b>TOTAL FUNDS</b>	<u>51,370</u>	<u>(21,622)</u>	<u>29,748</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	25,556	(8,524)	17,032
<b>TOTAL FUNDS</b>	<u>25,556</u>	<u>(8,524)</u>	<u>17,032</u>

**North Newton Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

---

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,036	(63,560)	(8,524)
<b>Restricted funds</b>			
New Toilets	31,172	(31,172)	-
<b>TOTAL FUNDS</b>	<u>86,208</u>	<u>(94,732)</u>	<u>(8,524)</u>

**10. RELATED PARTY DISCLOSURES**

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

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

---

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	70	50
Grants	4,500	26,672
	<u>4,570</u>	<u>26,722</u>
<b>Other trading activities</b>		
Fundraising events	3,412	2,197
Bar takings	17,770	12,737
Pre School	5,381	4,669
Western Power & BT	22	42
	<u>26,585</u>	<u>19,645</u>
<b>Investment income</b>		
Hall hire	3,683	5,003
	<u>34,838</u>	<u>51,370</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	466	351
Insurance	1,045	962
Light and heat	4,636	4,399
Telephone	288	276
Sundries	64	103
Website	126	-
	<u>6,625</u>	<u>6,091</u>
<b>Other trading activities</b>		
Opening stock	1,030	500
Purchases	9,558	5,326
Licensing	147	132
Closing stock	(2,031)	(1,030)
	<u>8,704</u>	<u>4,928</u>
<b>Investment management costs</b>		
Trade waste and cleaning	3,972	2,529
Carried forward	3,972	2,529

This page does not form part of the statutory financial statements

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

---

	31.12.23	31.12.22
	£	£
<b>Investment management costs</b>		
Brought forward	3,972	2,529
Property repairs	51,090	5,831
Fundraising costs	2,325	1,591
Subscriptions	100	100
	<u>57,487</u>	<u>10,051</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	294	552
	<u>73,110</u>	<u>21,622</u>
Total resources expended		
	<u>(38,272)</u>	<u>29,748</u>
<b>Net (expenditure)/income</b>		

This page does not form part of the statutory financial statements



**NORTH NEWTON VILLAGE HALL**

England & Wales - Charity number 294627

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**North Newton Village Hall**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

**North Newton Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1
<b>Independent Examiner's Report</b>	2
<b>Statement of Financial Activities</b>	3
<b>Balance Sheet</b>	4
<b>Notes to the Financial Statements</b>	5 to 9
<b>Detailed Statement of Financial Activities</b>	10 to 11

---

## **North Newton Village Hall**

### **Report of the Trustees** **for the Year Ended 31 December 2022**

---

The trustees present their report with the financial statements of the charity for the year ended 31 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 main objective of the charity is to provide a village hall for the use of the inhabitants of the parish of North Petherton (North Newton), in the county of Somerset without distinction of political, religious or other opinions, including use for meetings, lectures and classes for other forms of recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust dated 2 June 1983, and constitutes an unincorporated charity.

##### **Organisational structure**

The village hall is run by a committee of non trustees and the treasurer is Mr Norman Habberfield.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

294627

##### **Principal address**

Bankland Farm  
North Newton  
Bridgwater  
Somerset  
TA7 0DJ

##### **Trustees**

Mr A S E Bradford  
Mr B Sellick  
Mr R Day  
Mr J M Barham

##### **Independent Examiner**

Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

Approved by order of the board of trustees on 25 March 2023 and signed on its behalf by:

Mr B Sellick - Trustee

**Independent Examiner's Report to the Trustees of  
North Newton Village Hall**

---

**Independent examiner's report to the trustees of North Newton Village Hall**

I report to the charity trustees on my examination of the accounts of North Newton Village Hall (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Bruce Evans  
FCA  
Somerset Accountancy Services Ltd  
22 Wessex Park  
Bancombe Business Estate  
Somerton  
Somerset  
TA11 6SB

25 March 2023

**North Newton Village Hall**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

---

		Unrestricted fund £	Restricted funds £	<b>31.12.22 Total funds £</b>	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies		<b>50</b>	<b>26,672</b>	<b>26,722</b>	-
Other trading activities	2	<b>19,645</b>	-	<b>19,645</b>	6,705
Investment income	3	<b>5,003</b>	-	<b>5,003</b>	1,630
<b>Total</b>		<b>24,698</b>	<b>26,672</b>	<b>51,370</b>	8,335
<b>EXPENDITURE ON</b>					
Raising funds	4	<b>21,070</b>	-	<b>21,070</b>	8,198
Other		<b>552</b>	-	<b>552</b>	-
<b>Total</b>		<b>21,622</b>	-	<b>21,622</b>	8,198
<b>NET INCOME</b>		<b>3,076</b>	<b>26,672</b>	<b>29,748</b>	137
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>25,556</b>	-	<b>25,556</b>	25,419
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>28,632</b>	<b>26,672</b>	<b>55,304</b>	25,556

---

The notes form part of these financial statements

**North Newton Village Hall**

**Balance Sheet**

**31 December 2022**

---

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	-	-	-
<b>CURRENT ASSETS</b>					
Stocks	8	1,030	-	1,030	500
Cash at bank and in hand		27,602	26,672	54,274	25,056
		<u>28,632</u>	<u>26,672</u>	<u>55,304</u>	<u>25,556</u>
<b>NET CURRENT ASSETS</b>		<u>28,632</u>	<u>26,672</u>	<u>55,304</u>	<u>25,556</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>28,632</u>	<u>26,672</u>	<u>55,304</u>	<u>25,556</u>
<b>NET ASSETS</b>		<u>28,632</u>	<u>26,672</u>	<u>55,304</u>	<u>25,556</u>
<b>FUNDS</b>	9				
Unrestricted funds				28,632	25,556
Restricted funds				26,672	-
<b>TOTAL FUNDS</b>				<u>55,304</u>	<u>25,556</u>

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

Mr B Sellick - Trustee

The notes form part of these financial statements

**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.

**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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

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.

**2. OTHER TRADING ACTIVITIES**

	<b>31.12.22</b>	31.12.21
	<b>£</b>	£
Fundraising events	<b>2,197</b>	-
Bar takings	<b>12,737</b>	3,233
Whist	-	140
Pre School	<b>4,669</b>	3,290
Western Power & BT	<b>42</b>	42
	<b>19,645</b>	6,705

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. INVESTMENT INCOME**

	<b>31.12.22</b>	31.12.21
	£	£
Hall hire	<b>5,003</b>	1,630
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Investment management costs**

	<b>31.12.22</b>	31.12.21
	£	£
Trade waste and cleaning	<b>2,529</b>	2,070
Property repairs	<b>5,831</b>	768
Capital expenditure	-	590
Fundraising costs	<b>1,591</b>	70
Card machine	-	19
Subscriptions	<b>100</b>	100
	<u>          </u>	<u>          </u>
	<b>10,051</b>	3,617
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Other trading activities	6,705	-	6,705
Investment income	1,630	-	1,630
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>8,335</b>	<b>-</b>	<b>8,335</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	8,198	-	8,198
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	<b>137</b>	<b>-</b>	<b>137</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	25,419	-	25,419

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>25,556</u>	<u>-</u>	<u>25,556</u>

**7. TANGIBLE FIXED ASSETS**

The village hall property is held in trust for the village. It is not shown on the balance sheet but has an insurance value of £500,000.

**8. STOCKS**

	<b>31.12.22</b> £	31.12.21 £
Stocks	<u>1,030</u>	<u>500</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	25,556	3,076	28,632
<b>Restricted funds</b>			
New Toilets	-	26,672	26,672
<b>TOTAL FUNDS</b>	<u>25,556</u>	<u>29,748</u>	<u>55,304</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,698	(21,622)	3,076
<b>Restricted funds</b>			
New Toilets	26,672	-	26,672
<b>TOTAL FUNDS</b>	<u>51,370</u>	<u>(21,622)</u>	<u>29,748</u>

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	25,419	137	25,556
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>25,419</u>	<u>137</u>	<u>25,556</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,335	(8,198)	137
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,335</u>	<u>(8,198)</u>	<u>137</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	25,419	3,213	28,632
<b>Restricted funds</b>			
New Toilets	-	26,672	26,672
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>25,419</u>	<u>29,885</u>	<u>55,304</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

---

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,033	(29,820)	3,213
<b>Restricted funds</b>			
New Toilets	26,672	-	26,672
<b>TOTAL FUNDS</b>	<u>59,705</u>	<u>(29,820)</u>	<u>29,885</u>

**10. RELATED PARTY DISCLOSURES**

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

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

---

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	50	-
Grants	26,672	-
	<hr/>	<hr/>
	26,722	-
<b>Other trading activities</b>		
Fundraising events	2,197	-
Bar takings	12,737	3,233
Whist	-	140
Pre School	4,669	3,290
Western Power & BT	42	42
	<hr/>	<hr/>
	19,645	6,705
<b>Investment income</b>		
Hall hire	5,003	1,630
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>51,370</b>	<b>8,335</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	351	326
Insurance	962	903
Light and heat	4,399	1,193
Telephone	276	276
Sundries	103	-
	<hr/>	<hr/>
	6,091	2,698
<b>Other trading activities</b>		
Opening stock	500	200
Purchases	5,326	1,818
Licensing	132	365
Closing stock	(1,030)	(500)
	<hr/>	<hr/>
	4,928	1,883
<b>Investment management costs</b>		
Trade waste and cleaning	2,529	2,070
Property repairs	5,831	768
Capital expenditure	-	590
Carried forward	8,360	3,428

This page does not form part of the statutory financial statements

**North Newton Village Hall**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

---

	31.12.22	31.12.21
	£	£
<b>Investment management costs</b>		
Brought forward	<b>8,360</b>	3,428
Fundraising costs	<b>1,591</b>	70
Card machine	-	19
Subscriptions	<b>100</b>	100
	<hr/>	<hr/>
	<b>10,051</b>	3,617
 <b>Support costs</b>		
 <b>Governance costs</b>		
Accountancy and legal fees	<b>552</b>	-
	<hr/>	<hr/>
Total resources expended	<b>21,622</b>	8,198
	<hr/>	<hr/>
<b>Net income</b>	<b>29,748</b>	137
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements