

Haddenham Village Hall Social Centre Chair's report 2022-2023

In 2022/23 the village hall facility has been well used, with 67 different categories of activity taking place over the year. Our web and social media presence, alongside the online booking system has come into its own and are helping to keep bookings healthy.

The committee prioritises decarbonisation of the facility, both from an environmental point of view and to ensure sustainability of the facility in the face of rising energy costs. The Main Hall's ageing, gas-fired warm air unit and its lack of insulation had been a challenge to address. We had already delivered a number of initiatives to reduce financial and environmental costs, so this year, we completed a further energy efficiency improvement programme to replace the old gas-fired warm air unit with an air source heat pump, insulating the roof and installing solar panels with battery system.

This sits alongside the work which was carried out in the previous year to update the heating systems, electrical work and décor which has been enjoyed by users.

The Management Committee had a very busy year managing this project alongside the day to day management of the facility, bringing their many and varied skills together to make sure the Hall is a welcoming and accessible place.

On behalf of the Committee, I am pleased to provide the attached financial report for the year 2022-2023

Beth Knighton, Chair



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

Haddenham Social Centre Village Hall

**On accounts for the year
ended**

31 March 2023

**Charity no
(if any)**

300274

Set out on pages

Seven Pages Attached

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023 DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 (other than that disclosed below *) which gives 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

24 January 2024

Name:

Trevor Walker

**Relevant professional
qualification(s) or body
(if any):**

BA (Hons) Economics & Accounting
ACIB

Address:	152 Sheerstock
	Haddenham
	HP17 8EX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

It is unclear as to the ownership status of the organisation in relation to items listed in Note 5 of the accounts being Fixed Assets, the treatment of those headed Furniture and Equipment is agreed, however various extensions and other building works are shown, spanning many years, which potentially have little or no value to this organisation. Prior year adjustments may be appropriate when the ownership status is clarified.

Haddenham Village Hall
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income					
Donations and grants	2	1,254	0	1,254	13,405
Charitable activities	3	54,845	0	54,845	38,235
Bank interest receivable		205	0	205	9
		<u>56,304</u>	<u>0</u>	<u>56,304</u>	<u>51,649</u>
Expenditure					
Charitable activities	4	36,122	598	36,720	29,942
		<u>36,122</u>	<u>598</u>	<u>36,720</u>	<u>29,942</u>
Net income/(expenditure) for the year		20,182	(598)	19,584	21,707
Reconciliation of funds:					
Total funds brought forward	9	316,572	3,738	320,310	298,604
Total funds carried forward		<u>336,754</u>	<u>3,140</u>	<u>339,894</u>	<u>320,311</u>



Haddenham Village Hall
Balance Sheet
As at 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets:					
Tangible assets	5	215,198	0	215,198	217,779
		<u>215,198</u>	<u>0</u>	<u>215,198</u>	<u>217,779</u>
Current assets:					
Debtors	6	6,859	0	6,859	6,501
Cash at bank and in hand	7	117,108	3,140	120,248	98,006
		<u>123,967</u>	<u>3,140</u>	<u>127,107</u>	<u>104,507</u>
Liabilities:					
Creditors: amounts falling due within one year	8	2,412	0	2,412	1,975
		<u>2,412</u>	<u>0</u>	<u>2,412</u>	<u>1,975</u>
Net current assets		121,555	3,140	124,696	102,531
		<u>121,555</u>	<u>3,140</u>	<u>124,696</u>	<u>102,531</u>
Total net assets		336,753	3,140	339,894	320,310
		<u>336,753</u>	<u>3,140</u>	<u>339,894</u>	<u>320,310</u>
Represented by:					
Reserves - unrestricted	9	64,084	0	64,084	43,902
The Feast - restricted	9	0	3,140	3,140	3,738
Capital account	9	272,670	0	272,670	272,670
Total funds carried forward		<u>336,754</u>	<u>3,140</u>	<u>339,894</u>	<u>320,310</u>



Haddenham Village Hall

Notes to the accounts for the year ended 31 March 2023

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities, issued in March 2005.

b) Fund Accounting

Unrestricted Funds comprise accumulated surpluses and deficits on general funds that are available for use at the discretion of the Trustees in furtherance of the Charity's objects and that have not been designated for other purposes.

Restricted Funds are funds subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

d) Resources Expended

Recognition of Expenditure and Liabilities

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

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of Charitable Activities

These comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. They include both costs that can be directly allocated to the charity's activities and costs of an indirect nature necessary to support these activities.

e) Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report, where material.



Haddenham Village Hall
Notes to the accounts for the year ended 31 March 2023

f) Fixed Assets

Tangible Fixed Assets for charity's own use

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

A fixed asset acquired fully or partly from a restricted grant is included at its full cost of acquisition without netting off the grant proceeds and the grant reported as an incoming resource. Where the use of the asset such acquired is not restricted by the grantor, an amount equal to the grant is transferred into a designated fund to be written off over the useful life of the asset in accordance with the recommendations of SORP 2005, paragraph 111.

g) Depreciation

Freehold Land & Buildings are not depreciated in view of their high level of maintenance. Other Tangible Fixed Assets are depreciated so as to write off their cost less any estimated residual value over their useful lives at the following rates:

Freehold property	Not depreciated
Furniture and fittings	15% reducing balance
Other equipment	Straight line over 5 years



Haddenham Village Hall
Notes to the financial statements
For the year ended 31 March 2023

2 Income from grants and donations

	Unrestricted £	Restricted £	2023 £	2022 £
Grant from Buckinghamshire County Council - Covid 19 Support	-			12,000
General donations	1,254	0	1,254	1,405
	<u>1,254</u>	<u>0</u>	<u>1,254</u>	<u>13,405</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 £	2022 £
Parish Council rent	0	0	0	1,900
Parish Council energy and water	1,751	0	1,751	2,422
Lettings	53,094	0	53,094	33,914
	<u>54,845</u>	<u>0</u>	<u>54,845</u>	<u>38,235</u>

4 Expenditure on charitable activities

Direct costs	Unrestricted £	Restricted £	2023 £	2022 £
Administrator fees - bookings	2,966	0	2,966	3,567
Heat and light	11,711	0	11,711	5,011
Water and Sewerage	55	0	55	165
Ground Rent	575	0	575	489
Refuse collection	296	0	296	320
Repairs and Maintenance	6,205	0	6,205	7,657
Cleaning and caretaking	4,887	0	4,887	4,511
Feast	0	598	598	48
	<u>26,696</u>	<u>598</u>	<u>27,294</u>	<u>21,767</u>

Support costs	Unrestricted £	Restricted £	2023 £	2022 £
Administrator fees - management	2,966	0	2,966	3,567
Accountancy fees	400	0	400	900
Insurance	598	0	598	1,050
Legal fees	1,509	0	1,509	707
Phone and Broadband	400	0	400	406
Subscriptions and licences	972	0	972	397
Depreciation	2,581	0	2,581	1,024
Admin expenses		0	0	126
	<u>9,426</u>	<u>0</u>	<u>9,426</u>	<u>8,175</u>

Total expenditure on charitable activities	36,122	598	36,720	29,942
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Haddenham Village Hall
Current Year

5 Fixed Assets

	Original village hall at cost	Walter Rose room at cost	1983 Extension at cost
Cost			
Balance at 1 April 2022	8,565	22,848	100,004
Additions	-	-	-
Balance at 31 March 2023	8,565	22,848	100,004

Depreciation

Balance at 1 April 2022	-	-	-
Depreciation in the year	-	-	-
Balance at 31 March 2023	-	-	-

Net Book Value

At 31 March 2023	8,565	22,848	100,004
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At 31 March 2022	8,565	22,848	100,004
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	Mabel Parkinson room at cost	Boiler House extension at cost	Furniture and Equipment at cost	Totals
Cost				
Balance at 1 April 2022	63,733	8,990	23,278	227,418
Additions	-	-	-	-
Balance at 31 March 2023	63,733	8,990	23,278	227,418

Depreciation

Balance at 1 April 2022	-	-	9,639	9,639
Depreciation in the year	-	-	2,581	2,581
Balance at 31 March 2023	-	-	12,219	12,219

Net Book Value

At 31 March 2023	63,733	8,990	11,058	215,198
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At 31 March 2022	63,733	8,990	13,639	217,779
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Haddenham Village Hall
Notes to the financial statements
For the year ended 31 March 2023

6 Debtors

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Trade debtors - lettings	6,183	0	6,183	6,501
Prepayments	676	0	676	0
	<u>6,859</u>	<u>0</u>	<u>6,859</u>	<u>6,501</u>

7 Cash at bank and in hand

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Bank current account and cash	15,556	3,140	18,697	12,659
Bank deposit account	101,552	0	101,552	85,347
	<u>117,108</u>	<u>3,140</u>	<u>120,248</u>	<u>98,006</u>

8 Creditors: amounts falling due within one year

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Accruals	1,351	0	1,351	1,484
Other creditors	1,061	0	1,061	491
	<u>2,412</u>	<u>0</u>	<u>2,412</u>	<u>1,975</u>

9 Movement in funds

	At 1 April 2022	Income and gains	Expenditure and losses	At 31 March 2023
	£	£	£	£
Unrestricted funds				
Reserves	43,902	56,304	(36,122)	64,084
Capital account	272,670	0	0	272,670
	<u>316,572</u>	<u>56,304</u>	<u>(36,122)</u>	<u>336,754</u>
Restricted funds				
The Feast	3,738	0	(598)	3,140
	<u>3,738</u>	<u>0</u>	<u>(598)</u>	<u>3,140</u>
Total funds	<u>320,310</u>	<u>56,304</u>	<u>(36,720)</u>	<u>339,894</u>



Section A

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members of

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Trevor Walker

Relevant professional
qualification(s) or body
(if any):

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