

### **Haddenham Village Hall Social Centre Chair's report 2023-2024**

In 2023/24 the village hall facility has been very well used, with a variety of activities taking place over the year including sports & exercise, community events, private parties, celebrations and screenings.

The committee continues to prioritise improvements to the facility, with an eye on environmental impact, accessibility and sustainability of the facility in the face of rising energy costs. The installation of solar panels has come into its own this year with gas and electricity cost savings ensuring that we are able to maintain the building.

The Management Committee has had a very busy year embedding the changes to energy management, 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 2023-2024

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 2024

**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 2024.

**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:**

10 January 2025

**Name:**

Trevor Walker

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

BA (Hons) Economics & Accounting  
ACIB

<b>Address:</b>	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.**

The ownership status of the organisation in relation to items listed in Note 5 of the accounts being Fixed Assets has been clarified, the treatment of those headed Furniture and Equipment continues, however for the various extensions and other building works shown, spanning many years, it has been agreed that they are not vested in Haddenham Social Centre Village Hall, hence they have been depreciated to show a zero value in these accounts as a prior year adjustment.



**Haddenham Village Hall**  
**Balance Sheet**  
**As at 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed assets:</b>					
Tangible assets	5	8,571		8,571	215,198
		<u>8,571</u>	<u>0</u>	<u>8,571</u>	<u>215,198</u>
<b>Current assets:</b>					
Debtors	6	7,781	0	7,781	6,859
Cash at bank and in hand	7	133,187	3,140	136,327	120,249
		<u>140,968</u>	<u>3,140</u>	<u>144,108</u>	<u>127,108</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	8	2,470	0	2,470	2,412
<b>Net current assets</b>		<u>138,498</u>	<u>3,140</u>	<u>141,638</u>	<u>124,696</u>
<b>Total net assets</b>		<u>147,069</u>	<u>3,140</u>	<u>150,209</u>	<u>339,894</u>
<b>Represented by:</b>					
Reserves - unrestricted	9	78,539	0	78,539	64,084
The Feast - restricted	9		3,140	3,140	3,140
Capital account	9	272,670	0	272,670	272,670
Prior Year Adjustment		<u>(204,140)</u>		<u>(204,140)</u>	
Total funds carried forward		<u>147,069</u>	<u>3,140</u>	<u>150,209</u>	<u>339,894</u>

**Haddenham Village Hall**  
**Statement of Financial Activities**  
**For the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Income</b>					
Donations and grants	2	707	88,989	<b>89,696</b>	1,254
Charitable activities	3	56,873	0	<b>56,873</b>	54,845
Bank interest receivable		992	0	<b>992</b>	205
		<u>58,572</u>	<u>88,989</u>	<u><b>147,561</b></u>	<u>56,304</u>
<b>Expenditure</b>					
Charitable activities	4	44,117	88,989	133,106	36,720
		<u>44,117</u>	<u>88,989</u>	<u><b>133,106</b></u>	<u>36,720</u>
<b>Net income/(expenditure) for the year</b>		<b>14,455</b>	<b>0</b>	<b>14,455</b>	19,584
<b>Reconciliation of funds:</b>					
Total funds brought forward	9	<u>336,754</u>	<u>3,140</u>	<u><b>339,894</b></u>	<u>320,310</u>
Full Prior Year Depreciation of Assets not vested in this organisation		<b>(204,140)</b>		<b>(204,140)</b>	
Total funds carried forward		<u><b>147,069</b></u>	<u><b>3,140</b></u>	<u><b>150,209</b></u>	<u>339,894</u>



Haddenham Village Hall  
Notes to the accounts for the year ended 31 March 2024

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.

bl 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.

cl Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities 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 2024

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 11L.

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 2024**

**2 Income from grants and donations**

	Unrestricted £	Restricted £	2024 £	2023 £
Grant from Buckinghamshire Council and ACRE		88,989	88,989	-
General donations	707	0	707	1,254
	<u>707</u>	<u>88,989</u>	<u>89,696</u>	<u>1,254</u>

**Restricted grant funding was specifically for more efficient replacement heating and lighting, including decarbonisation, actual expenditure exceeded the grant receipts by over £13000**

**3 Income from charitable activities**

	Unrestricted £	Restricted £	2024 £	2023 £
Parish Council rent	0	0	0	0
Parish Council energy and water	3,286	0	3,286	1,751
Lettings	53,587	0	53,587	53,094
	<u>56,873</u>	<u>0</u>	<u>56,873</u>	<u>54,845</u>

**4 Expenditure on charitable activities**

Direct costs	Unrestricted £	Restricted £	2024 £	2023 £
Administrator fees - bookings	2,916	0	2,916	2,966
Heat and light	9,620	0	9,620	11,711
Water and Sewerage	324	0	324	55
Ground Rent	670	0	670	575
Refuse collection	444	0	444	296
Repairs and Maintenance	15,878	88,989	104,868	6,205
Cleaning and caretaking	6,557	0	6,557	4,887
Feast	0	0	0	598
	<u>36,409</u>	<u>88,989</u>	<u>125,399</u>	<u>27,293</u>

Support costs	Unrestricted £	Restricted £	2024 £	2023 £
Administrator fees - management	2,916	0	2,916	2,966
Accountancy fees	560	0	560	400
Insurance	865	0	865	598
Legal fees	0	0	0	1,509
Phone and Broadband	473	0	473	400
Subscriptions and licences	405	0	405	972
Depreciation	2,488	0	2,488	2,581
Admin expenses		0	0	0
	<u>7,707</u>	<u>0</u>	<u>7,707</u>	<u>9,426</u>

<b>Total expenditure on charitable activities</b>	<b>44,116</b>	<b>88,989</b>	<b>133,106</b>	<b>36,719</b>
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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
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**Cost**

Balance at 1 April 2023	8,565	22,848	100,004
Additions	-	-	-
Balance at 31 March 2024	8,565	22,848	100,004

**Depreciation**

Balance at 1 April 2023	-	-	-
Depreciation for prior years	8,565	22,848	100,004
Balance at 31 March 2024	8,565	22,848	100,004

**Net Book Value**

At 31 March 2024	-	-	-
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At 31 March 2023	8,565	22,848	100,004
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<b>Full Prior Year Depreciation of Assets not vested in this organisation</b>
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**Cost**

	Mabel Parkinson room at cost	Boiler House extension at cost	Furniture and Equipment at cost	Totals
Balance at 1 April 2023	63,733	8,990	23,278	227,418
Additions	-	-	-	-
Balance at 31 March 2024	63,733	8,990	23,278	227,418

**Depreciation**

Balance at 1 April 2023	-	-	12,219	12,219
Depreciation for prior years & 2024 re Furniture	63,733	8,990	2,488	206,628
Balance at 31 March 2024	63,733	8,990	14,707	218,847

**Net Book Value**

At 31 March 2024	-	-	8,571	8,571
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At 31 March 2023	63,733	8,990	11,059	215,199
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**Haddenham Village Hall**  
**Notes to the financial statements**  
**For the year ended 31 March 2024**

**6 Debtors**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Trade debtors - lettings	7,232	0	<b>7,232</b>	6,183
Prepayments	549	0	<b>549</b>	676
	<u>7,781</u>	<u>0</u>	<u>7,781</u>	<u>6,859</u>

**7 Cash at bank and in hand**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Bank current account and cash	20,283	0	<b>20,283</b>	18,697
Bank deposit account	112,904	3,140	<b>116,044</b>	101,552
	<u>133,187</u>	<u>3,140</u>	<u>136,327</u>	<u>120,249</u>

**8 Creditors: amounts falling due within one year**

	Unrestricted	Restricted	2024	2023
	£	£	£	£
Accruals	2,470	0	<b>2,470</b>	1,351
Other creditors	0	0	<b>0</b>	1,061
	<u>2,470</u>	<u>0</u>	<u>2,470</u>	<u>2,412</u>

**9 Movement in funds**

	At 1 April 2023	Income and gains	Expenditure and losses	At 31 March 2023
	£	£	£	£
<b>Unrestricted funds</b>				
Reserves	64,084	58,572	(44,117)	<b>78,539</b>
Capital account	272,670	0	0	<b>272,670</b>
Full Prior Year Depreciation of Assets not vested in this organisation			(204,140)	<b>(204,140)</b>
	<u>336,754</u>	<u>58,572</u>	<u>(248,257)</u>	<u>147,069</u>
<b>Restricted funds</b>				
The Feast Plus grants from Buckinghamshire Council and ACRE	3,140	88,989	(88,989)	<b>3,140</b>
	<u>3,140</u>	<u>88,989</u>	<u>(88,989)</u>	<u>3,140</u>
<b>Total funds</b>	<u>339,894</u>	<u>147,561</u>	<u>(337,246)</u>	<u>150,209</u>