

CALSTOCK VILLAGE HALL

England & Wales · Charity number 300522

Details

Status Registered

Legal form Trust

Registered 1970-03-19

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

Contact

Address The Quay
Calstock
Cornwall
PL18 9QA

Phone 01822834418

Email admin@calstockhall.com

Website www.calstockhall.com

Activities

Objects: VILLAGE HALL

Activities: Private function hire, occasional cafe, music and performance events, coffee mornings, sports and recreational activities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** PARISH OF CALSTOCK
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£189,037	£203,239	-	-
2023-09-30	£59,085	£44,916	-	-
2022-09-30	£39,427	£13,698	-	-
2021-09-30	£20,074	£8,997	-	-
2020-09-30	£22,842	£4,012	-	-

Trustees

Name	Role	Appointed
Anne Sylvia Barbara Millar		2023-06-01
Cheryl Mulvihill		2020-01-01
DAVID LANE		
JILL LANE		2016-02-04
Janet Manning		2023-12-01
Janet Taylor		2018-02-10
Julia Stoneman		2021-01-01
Julian Clinkard		2016-02-04
Lilly Russell		2023-12-01
Peter Tibbins		2023-11-01
Rosie Brennan		2023-12-01

CALSTOCK VILLAGE HALL

England & Wales - Charity number 300522

Accounts

Registered number

Calstock Village Hall

Accounts

30 September 2024

**Calstock Village Hall
Accountants' Report**

**Accountants' report to the treasurer of
Calstock Village Hall**

In accordance with your instructions we have prepared the accounts which comprise the Profit and Loss and the Balance Sheet from the accounting records of the village hall and on the basis of information and explanations you have given us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Cave Mason Associates
Accountants

Brazemoor
Lanreath
Looe
Cornwall
PL13 2PG

19 June 2025

**Calstock Village Hall
Profit and Loss Account
for the year ended 30 September 2024**

	2024 £	2023 £
Turnover	58,217	59,085
Other income	130,820	10,641
Cost of raw materials and consumables	(8,209)	(12,254)
Gross profit	<u>180,828</u>	<u>57,472</u>
Staff costs	(15,470)	(14,092)
Other charges	(34,762)	(29,211)
Profit before taxation	<u>130,596</u>	<u>14,169</u>
Profit	<u><u>130,596</u></u>	<u><u>14,169</u></u>

Calstock Village Hall
Registered number:
Balance Sheet
as at 30 September 2024

	2024		2023
	£		£
Fixed assets	178,285		25,278
Current assets	22,806	20,216	
Creditors: amounts falling due within one year	<u>(25,000)</u>	<u>-</u>	
Net current (liabilities)/assets	<u>(2,194)</u>		<u>20,216</u>
Total assets less current liabilities	<u>176,091</u>		<u>45,494</u>
Net assets	<u>46,024</u>		<u>31,325</u>
Capital and reserves	<u>46,024</u>		<u>31,325</u>
	Number		Number
Average number of employees	<u>3</u>		<u>3</u>

Julia Stoneman
Treasurer
Approved by the committee on 19 June 2025

Calstock Village Hall
Detailed profit and loss account items
for the year ended 30 September 2024

This schedule does not form part of the statutory accounts

	2024	2023
	£	£
Sales		
Sales	<u>58,217</u>	<u>59,085</u>
Other income		
Other operating income	130,811,	10,641
Interest receivable	9	-
	<u>130,820</u>	<u>10,641</u>
Cost of raw materials and consumables		
Purchases	<u>8,209</u>	<u>12,254</u>
Staff costs		
Wages and salaries	<u>15,470</u>	<u>14,092</u>
Other charges		
Premises costs:		
Rates	3,160	865
Light and heat	6,610	5,859
Cleaning	3,814	2,613
	<u>13,584</u>	<u>9,337</u>
General administrative expenses:		
Stationery and printing	482	206
Subscriptions	1,033	1,492
Insurance	3,201	2,385
Software	888	1,073
Repairs and maintenance	4,441	1,999
Sundry expenses	215	517
	<u>10,260</u>	<u>7,672</u>
Legal and professional costs:		
Accountancy fees	300	300
Advertising and PR	140	88
Other legal and professional	89	2,404
	<u>529</u>	<u>2,792</u>
Other		
Other direct costs	10,389	9,410
	<u>10,389</u>	<u>9,410</u>
	<u>34,762</u>	<u>29,211</u>



Section A

Independent Examiner's Report

Report to the trustees/ members of	Charity Name Calstock Village Hall		
On accounts for the year ended	30 September 2024	Charity no (if any)	300522
Set out on pages	1-2 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2024DD / MM / YYYY.

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 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:** 19/06/2025

Name: John Mason

Relevant professional qualification(s) or body (if any): Ex HM Inspector of Taxes

Address: Brazemoor
Lanreath
Cornwall PL13 2PG

Section B

Disclosure

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

CALSTOCK VILLAGE HALL

England & Wales - Charity number 300522

Accounts

Cave Mason Associates

The Committee
Calstock Village Hall
The Quay
CALSTOCK
Cornwall
PL8 2DD

Accounting & Taxation Services
Brazemoor
Lanreath
Cornwall PL13 2PG
Tel 01503 220222

5 May 2023

Dear All,

Accounts Year Ended 30 September 2022

I have now completed my review of the accounts and associated records for the year ended 30 September 2022 and am pleased to confirm that, as for previous years, there were no particular problem areas found during the course of this review and I am therefore delighted to enclose a set of accounts with the duly completed Independent Examiners Statement. You need to send these off to the Charities Commission once they have been signed by the treasurer.

As part of my review I undertook the following work:

- 1) Reviewed the bank records to reconcile the bank balance within Quickbooks with that on the bank statements.
- 2) Reviewed a selection of purchase invoices to track these to eventual payment and bank clearance. There were no particular difficulties with these.
- 3) Reviewed a selection of sales and bankings from the banking records to verify the amounts and to trace the totals to bankings.

As for last year, I set the Quickbooks accounting system to the cash basis, in line with the Charities Commission expectation for small charities so that the accounts include only paid items of the year, with debtors, creditors and accruals being ignored.

All in all, the records kept do comply with the requirements of the Charity Commission Guidance booklet CC32 and so I am able to give the accounts and accounting records a clean bill of health.

I enclose a spare copy of the accounts, which has the accountants report, for retention along with a copy of the Trial Balance so that the opening balances for the current year can be set to the correct amounts correct.

Donations and grants have been included under other operating income, as for previous years.

The Hall activities were clearly back to almost pre Covid-19 levels although there was a substantial amount of upgrading expenditure this year, much of which I have capitalized as improvements. This means that the accounts still show a small surplus.

Should you have any questions with regard to my review then please do not hesitate to contact me.

Finally, I take this opportunity of enclosing my firms Statement of Charges for kind attention.

Kind regards,

A handwritten signature in black ink, appearing to be 'John Mason', written in a cursive style.

John Mason
Cave Mason Associates.

Calstock Village Hall
Accountants Report

Registered number

Accountants Report to the Trustees of
Calstock Village Hall

In accordance with your instructions we have prepared the accounts which comprise the Profit and
Loss and the Balance Sheet for the financial year ended 30 September 2023 and on the basis of
this year and previous years you have

Calstock Village Hall

We have not audited the accounts and therefore we do not express any
opinion on them.

Accounts

30 September 2023

Clive Mason Accountants
Accountants

Clive Mason
Accountants

1000

01203 21000

PL 13 21000

01203 21000

**Calstock Village Hall
Accountants' Report**

**Accountants' report to the treasurer of
Calstock Village Hall**

	2023	2022
Income	21,473	20,222
Expenditure	(19,095)	(39,427)
Profit	2,378	(19,205)
Profit carried forward	(14,092)	(11,391)
Profit for the year	1,286	(2,806)
Profit	1,286	(2,806)

In accordance with your instructions we have prepared the accounts which comprise the Profit and Loss and the Balance Sheet from the accounting records of the village hall and on the basis of information and explanations you have given us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Cave Mason Associates
Accountants

Brazemoor
Lanreath
Looe
Cornwall
PL13 2PG

3 June 2024

**Calstock Village Hall
Profit and Loss Account
for the year ended 30 September 2023**

as at 30 September 2023

	2023 £	2022 £
Turnover	59,085	39,427
Other income	10,641	5,869
Cost of raw materials and consumables	(12,254)	(5,992)
Gross profit	<u>57,472</u>	<u>39,304</u>
Staff costs	(14,092)	(11,391)
Other charges	(29,211)	(25,726)
Profit before taxation	<u>14,169</u>	<u>2,187</u>
Profit	<u>14,169</u>	<u>2,187</u>

John S. Thomas
Treasurer
Approved for the year ended 30 September 2023

Calstock Village Hall
Registered number:
Balance Sheet
as at 30 September 2023

	2023	2022	2022
	£	£	£
Fixed assets	25,278	39,327	23,557
Current assets	20,216	7,768	
Net current assets	20,216	5,856	7,768
Total assets less current liabilities	45,494	45,183	31,325
Net assets	46,024	31,325	31,325
Capital and reserves	46,024	31,325	31,325
Average number of employees	Number 3	Number 3	Number 3
Other charges			
Premises costs			
Rates	124	100	
Light and heat	754	1,185	
Cleaning	2,871	2,780	
Repairs	1,222	8,246	
General administrative expenses			
Telephone and fax	174	174	
Stationery and printing	748	118	
Sundry items	1,427	2,918	
Insurance	2,240	2,304	
Software	207	280	
Repairs and maintenance	1,212	5,484	
Sundry expenses	214	180	
Legal and professional fees	773	10,823	
Accountancy fees	171	170	
Audit, legal and DF	602	10	
Charter and professional	200	300	
Other	1,417	8,547	
	25,278	39,327	

Julia Stoneman
Treasurer
Approved by the committee on 3 June 2024



Section A

Independent Examiner's Report

Report to the trustees	Calstock Village Hall		
On accounts for the year ended	30 September 2023	Charity no (if any)	300522
	1-2		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2023.

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 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:** 3/6/2024

Name: John Mason

Relevant professional qualification(s) or body (if any): Ex HM Inspector of Taxes

Address: Brazemoor
Lanreath
Cornwall PL13 2PG

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.

Charity no. 290527 (If any)	
I am the Treasurer of the charity of the above name and I am responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).	
I report to you the results of my examination of the charity's accounts carried out in accordance with the Act and the guidance given by the Charity Commission.	
I have to state if I have identified any material matters which I wish to bring to your attention in my report which give rise to a concern in any material respect.	
- The accounts were not prepared in accordance with section 100 of the Act.	
- I have identified any material matters which I wish to bring to your attention in my report which give rise to a concern in any material respect.	
I have no other matters to report to you in other matters in connection with the examination of the accounts to be reported in my report.	
Signature	Date: 3/1/2018
Name: John Mason	

CALSTOCK VILLAGE HALL

England & Wales - Charity number 300522

Accounts

Should you have any questions with regard to my review then please do not hesitate to contact me.

Finally, I take this opportunity of enclosing my firms Statement of Charges for kind attention.

Kind regards,



John Mason
Cave Mason Associates.

I have now completed my review of the accounts and audited records for the year ended 31 September 2012 and am pleased to confirm that, in my opinion, there was no particular problem area found during the course of this review and I am therefore delighted to confirm a finding of no issues with the accounts prepared in accordance with the requirements of the Charities Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

As part of my review I undertook the following work:

- 1) Reviewed the bank statements to ensure the bank balances were reconciled with those on the bank statements.
- 2) Reviewed a selection of the bank statements to ensure they were correctly recorded in the accounts. There were no particular difficulties with these.
- 3) Reviewed a selection of sales and purchases from the banking records to verify the amounts and to trace the totals to the accounts.

As for last year, I used the Charities Accounting System to the debit level, in line with the Charities Commission's expectations for small charities, so that the accounts include the full amount of any year-end debtors, creditors and accruals being reported.

I placed the records that do comply with the requirements of the Charities Commission's Guidance (2011/12) and so I was able to give the accounts and supporting records a clean bill of health.

I enclose a spare copy of the accounts which has the accounts as reported, together with a copy of the trial balance so that the opening balance for the current year can be taken to the correct accounts correct.

Donations and grants have also been reported in line with the previous years.

The Net assets were clearly back to almost pre Covid-19 levels although there was a substantial amount of upgrading expenditure this year, much of which I have explained in my report. This means that the accounts still show a small surplus.

**Calstock Village Hall
Detailed profit and loss account items
for the year ended 30 September 2022**

This schedule does not form part of the statutory accounts

2022	2021
£	£
39,427	50,074
5,866	18,203
5,992	8,273
11,391	6,964
802	490
3,122	1,896
2,286	1,377
6,246	3,763
174	361
109	33
2,095	174
2,301	2,186
280	69
5,484	2,023
190	-
10,633	4,876
270	320
30	83
300	403
8,247	2,921
8,247	2,921
25,726	11,963

Sales

Other operating income

Cost of raw materials and consumables

Staff costs
Wages and salaries

Other charges

Premises costs:

Rates
Light and heat
Cleaning

General administrative expenses:

Telephone and fax
Stationery and printing
Subscriptions
Insurance
Software
Repairs and maintenance
Sundry expenses

Legal and professional costs:

Accountancy fees
Advertising and PR

Other

Other direct costs

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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.

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