

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 dark ink, appearing to be 'John Mason', written in a cursive style.

John Mason
Cave Mason Associates.

Calstock Village Hall

Accounts

30 September 2023

**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

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	57,472	39,304
Staff costs	(14,092)	(11,391)
Other charges	(29,211)	(25,726)
Profit before taxation	14,169	2,187
Profit	<u>14,169</u>	<u>2,187</u>

John Stannard

Treasurer

Approved for the current financial year 1 July to 2024

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

	2023	2022
	£	£
Fixed assets	25,278	23,557
Current assets	20,216	7,768
Net current assets	20,216	7,768
Total assets less current liabilities	45,494	31,325
Net assets	46,024	31,325
Capital and reserves	46,024	31,325
	Number	Number
Average number of employees	3	3

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

Set out on pages

1-2

Responsibilities and
basis of report

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

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

Disclosure

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