

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

England & Wales · Charity number 300532

Details

Other names CRANTOCK VILLAGE HALL

Status Registered

Legal form Other

Registered 1970-05-04

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

Contact

Address Sandy Ridge
Beach Road
Crantock
Newquay
TR8 5RN

Phone 01637830329

Email frank55cox@btinternet.com

Website crantockvillagehall.co.uk

Activities

Objects: VILLAGE HALL AND A RECREATION GROUND

Activities: The provision and maintenance of a village hall and recreation ground. Funds are raised by Hall Hire Charges, Hiring the field for sporting purposes and additional sums raised via seasonal/holiday parking.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE ANCIENT PARISH OF CRANTOCK
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£47,780	£50,501	-	-
2024-08-31	£31,220	£37,199	-	-
2023-08-31	£48,630	£25,887	-	-
2022-08-31	£51,267	£22,363	-	-
2021-08-31	£42,401	£21,086	-	-

Trustees

Name	Role	Appointed
FRANK ARTHUR COX B.SC,F.C.A		
JANET ELIZABETH COX B.Sc,F.C.A		
Thomas Craggs		2019-01-29
William Gary Champion		2019-01-29

Accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

Registered Charity No: 300532

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

Page 1	General Information
Page 2	Report of the Trustees
Page 3	Independent Examiner's Report
Page 4	Statement of Financial Activities for the year ended 31 August 2025
Page 5	Balance Sheet as at 31 August 2025
Pages 6 - 10	Notes to the accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

General Information for the year ended 31 August 2025

Trustees	Mrs J E Cox Mr F A Cox Mr G Champion Mr T Craggs
Secretary	Mrs J E Cox
Treasurer	Mr G Champion
Charity Contact Address	Mr F A Cox Sandy Ridge Beach Road Crantock Cornwall TR8 5RN
Registered Charity No:	300532
Accountants	Whitakers Chartered Accountants Bryndon House 5/7 Berry Road Newquay Cornwall TR7 1AD

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
Trustees Annual Report for the year ended 31 August 2025

The Trustees present their report with the Financial Statements for the year ended 31 August 2025

Registered Charity Number 300532

Governance

The Charity is governed by a Trust Deed and the scheme approved by the Charity Commissioners for England and Wales on 15 September 1995 and amended 5 June 2000. Management of the Charity's affairs is conducted by a duly elected Committee.

Objects of the Charity

The Charity's objects are the provision and maintenance of the Village Hall and Recreation Ground, Halwyn Road, Crantock TR8 5RT.

Trustees

The Trustees during the period under review are as per the list on page 1.

Achievements and Performance and Financial Review

The overall loss for the year was £2,721. Last year was a Loss of £5,979.

The time the Committee members spent ensuring parking income kept our liquid funds at a very satisfactory level. The Trustees investment policy is to place any surplus funds on high interest deposit to obtain the best rate of return. A reserves level of £18,000, moved on deposit, is considered necessary.

Reserves Policy

All the reserves of the Charity are deemed for the objects of the Charity. The Trustees consider that the balance of funds at the year end is required to sustain the continuing operations of the Charity. As stated above two years operating costs have been transferred to a Bank Reserve account to ring fence these reserves to ensure the Charity continues as a going concern.

Volunteer Help

Various local individuals donate their time in keeping the surrounding areas neat and tidy, and helping parking operations.

Risk Management Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate these risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions.

On behalf of the Trustees

MR F A COX

Chairman

31 October 2025



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY ON ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025 SET OUT ON PAGES 4 TO 10

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144 (2) of the Charities Act 2011 (the 2011 Act) is not required and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a "true and fair" view and the Report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S G HAWKEY FCA
Whitakers Chartered Accountants
Bryndon House
5/7 Berry Road
Newquay
Cornwall
TR7 1AD

Date 11 November 2025

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
<u>INCOMING RESOURCES</u>	3				
Donations and Grants		-	10,666	10,666	
Charitable Activities		-	36,103	36,103	30,297
Other Trading Activities		-	803	803	712
Investments		-	208	208	211
Other income		-	-	-	-
TOTAL INCOME RESOURCES		-	47,780	47,780	31,220
<u>RESOURCES EXPENDED</u>	4				
Expenditure on:-					
Charitable Activities		-	50,501	50,501	37,199
TOTAL RESOURCES EXPENDED		-	50,501	50,501	37,199
NET INCOME/(EXPENDITURE)		-	-2,721	-2,721	-5,979
Gross Transfers Between Funds				-	-
Funds at 1 September 2024		495,584	92,727	588,311	594,290
Funds at 31 August 2025	10	£495,584	£90,006	£585,590	£588,311

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
BALANCE SHEET AS AT 31 AUGUST 2025

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2025 £	Total 2024 £
<u>FIXED ASSETS</u>					
Tangible Assets	6				
Property as revalued		83,423	-	83,423	83,423
Additions at Cost		412,161	-	412,161	412,161
		495,584	-	495,584	495,584
Equipment - Village Hall		-	23,670	23,670	28,922
- Play Equipment		-	18,301	18,301	14,311
Total Fixed Assets		495,584	41,971	537,555	538,817
<u>CURRENT ASSETS</u>					
Debtors	7	-	3,951	3,951	6,307
Cash at Bank and in Hand		-	46,302	46,302	44,842
		-	50,253	50,253	51,149
<u>CREDITORS</u>					
Amounts falling due within one year	8	-	-2,218	-2,218	-1,655
Net Current Assets		-	48,035	48,035	49,494
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		£ 495,584	£ 90,006	£ 585,590	£ 588,311
<u>FUNDS OF THE CHARITY</u>					
Unrestricted Funds	10	-	90,006	90,006	92,727
Endowment Funds		495,584	-	495,584	495,584
		£ 495,584	£ 90,006	£ 585,590	£ 588,311

Approved 31/10/2025

F A COX

Chairman



THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

Note 1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention as modified by the revaluation of Fixed Assets and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Freehold property to include at a revaluation amount with the increase represented in the Revaluation Reserve. The addition of land in 2003 is at cost, as well as legal access costs and redevelopment costs in 2005, 2006, 2007, 2008, 2009 and 2024.

1.2 Going Concern

There are no material uncertainties that the Charity will be able to continue as a going concern. Two years operating costs have been put aside for contingent purposes.

1.3 Change of Accounting Policy

The Accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2. There have been no changes in the year.

1.4 Changes to Accounting Estimates

The basis of the Depreciation Charge on Play Equipment was changed in 2016 from 15% written down value to 25% written down value per annum. This virtually equates to writing off the Play Equipment items over 8 years.

1.5 Material Prior Year Errors

No material prior year errors have been identified in the reporting period.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

Note 2 Accounting Policies

2.1 Income

Recognition of Income – These are included in the Statements of Financial Activities (SOFA) when:-

The Charity becomes entitled to the resources: it is more likely than not that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Offsetting – There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP.

Grant and Donations – Grants and Donations are only included in the SOFA when the general income recognitions criteria are met.

Legacies – Legacies are included when receipt is probable.

Government Grants – The Charity received funds from Cornwall Council under the application for S106 funding for amenity spaces. In 2023, the grant was via the Queen Elizabeth 2nd Platinum Jubilee Fund for Village Halls.

Volunteer Help – The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

Income from Interest – This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and Liabilities

Liability Recognition – Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy Cost – The Charity made no redundancy payments during the reporting period.

Deferred Income – No material item of deferred income has been included in the accounts.

2.3 Assets

Tangible Fixed Assets for use by Charity – These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost. The Depreciation Rates and methods are disclosed in Note 6.

Debtors – Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amount advanced by the Charity. Subsequently they are measured at the cash or other consideration expected to be received.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

Note 3

	2025 Unrestricted Funds £	Prior Year £
<u>Donations and Grants</u>		
Donations	576	-
Government Grants	10,090	-
	10,666	-
<u>Charitable Activities</u>		
EV Charging Income	2,517	480
Hall and Equipment Hire	17,703	15,621
Car Parking	15,883	14,196
	36,103	30,297
<u>Other Trading Activities</u>		
Fundraising Events	-	-
Monthly Draw	803	712
	803	712

Note 4

<u>Expenditure on Charitable Activities</u>		
Travellers Incident	-	4,360
Licence costs	187	159
Broadband costs	548	495
Light and Heat	4,272	3,383
Water Rates	672	554
Insurance	4,681	3,625
Repairs, Renewals & Maintenance	21,107	6,071
Cleaning Costs & Materials	4,721	3,429
Parish Magazine	100	100
Printing & Postage	61	29
Sundries	-	420
Website Costs	12	14
Depreciation	13,990	14,410
Professional Examination Fee	150	150
	50,501	37,199

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

	This Year £	Last Year £
Note 5		
<u>Fees for examination of the accounts</u>		
Independent Examiner's Fee	<u>150</u>	<u>150</u>

Note 6

Tangible Fixed Assets Cost or Valuation

	Freehold Land & Buildings £	Village Hall Equipment £	Playground Equipment £	Total £
At 1 September 2024	495,584	81,542	114,167	691,293
Additions		2,638	10,090	12,728
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2025	<u>495,584</u>	<u>84,180</u>	<u>124,257</u>	<u>704,021</u>
Depreciation	-	25%RB	25%RB	
At 1 September 2024	-	52,620	99,856	152,476
Depreciation	<u>-</u>	<u>7,890</u>	<u>6,100</u>	<u>13,990</u>
At 31 August 2025	<u>-</u>	<u>60,510</u>	<u>105,956</u>	<u>166,466</u>
Net book value at the beginning of the year	<u>495,584</u>	<u>28,922</u>	<u>14,311</u>	<u>538,817</u>
Net book value at the end of the year	<u>495,584</u>	<u>23,670</u>	<u>18,301</u>	<u>537,555</u>

Note 7

Debtors and Prepayments

Trade Debtors	13	84
Prepayments and Accrued Income	<u>3,938</u>	<u>6,223</u>

Note 8

Creditors and Accruals falling due within one year

Trade Creditors	2,090	1,655
Accruals	<u>128</u>	<u>-</u>
	<u>2,218</u>	<u>1,655</u>

Note 9

Trustee Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity. No Trustee expenses have been incurred.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

Note 10

Fund Analysis

All designated for the object of the Charity

	At as 01.09.24 £	Movement in Year £	As at 31.08.25 £
Income Funds	92,727	-2,721	90,006
Endowment Funds - Cost	406,665		406,665
Endowment Funds - Revaluation	88,919	-	88,919
	£ 588,311	-£ 2,721	£ 585,590

Accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

Registered Charity No: 300532

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Page 1	General Information
Page 2	Report of the Trustees
Page 3	Independent Examiner's Report
Page 4	Statement of Financial Activities for the year ended 31 August 2024
Page 5	Balance Sheet as at 31 August 2024
Pages 6 - 10	Notes to the accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

General Information for the year ended 31 August 2024

Trustees	Mrs J E Cox Mr F A Cox Mr G Champion Mr T Craggs
Secretary	Mrs J E Cox
Treasurer	Mr G Champion
Charity Contact Address	Mr F A Cox Sandy Ridge Beach Road Crantock Cornwall TR8 5RN
Registered Charity No:	300532
Accountants	Whitakers Chartered Accountants Bryndon House 5/7 Berry Road Newquay Cornwall TR7 1AD

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
Trustees Annual Report for the year ended 31 August 2024

The Trustees present their report with the Financial Statements for the year ended 31 August 2024

Registered Charity Number 300532

Governance

The Charity is governed by a Trust Deed and the scheme approved by the Charity Commissioners for England and Wales on 15 September 1995 and amended 5 June 2000. Management of the Charity's affairs is conducted by a duly elected Committee.

Objects of the Charity

The Charity's objects are the provision and maintenance of the Village Hall and Recreation Ground, Halwyn Road, Crantock TR8 5RT.

Trustees

The Trustees during the period under review are as per the list on page 1.

Achievements and Performance and Financial Review

The overall loss for the year was £5,979. Last year was a Profit of £22,743.

The time the Committee members spent ensuring parking income kept our liquid funds at a very satisfactory level. The Trustees investment policy is to place any surplus funds on high interest deposit to obtain the best rate of return. A reserves level of £18,000, moved on deposit, is considered necessary.

Reserves Policy

All the reserves of the Charity are deemed for the objects of the Charity. The Trustees consider that the balance of funds at the year end is required to sustain the continuing operations of the Charity. As stated above two years operating costs have been transferred to a Bank Reserve account to ring fence these reserves to ensure the Charity continues as a going concern.

Volunteer Help

Various local individuals donate their time in keeping the surrounding areas neat and tidy, and helping parking operations.

Risk Management Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate these risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions.

On behalf of the Trustees

MR F A COX

Chairman

8 October 2024



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY ON ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024 SET OUT ON PAGES 4 TO 10

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144 (2) of the Charities Act 2011 (the 2011 Act) is not required and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to my attention

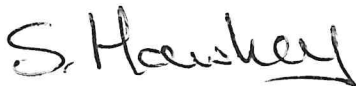
Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a "true and fair" view and the Report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S G HAWKEY FCA
Whitakers Chartered Accountants
Bryndon House
5/7 Berry Road
Newquay
Cornwall
TR7 1AD

Date 8 November 2024

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
<u>INCOMING RESOURCES</u>	3				
Donations and Grants		-	-	-	18,179
Charitable Activities		-	30,297	30,297	29,944
Other Trading Activities		-	712	712	393
Investments		-	211	211	114
Other income		-	-	-	-
TOTAL INCOME RESOURCES		-	31,220	31,220	48,630
<u>RESOURCES EXPENDED</u>	4				
Expenditure on:-					
Charitable Activities		-	37,199	37,199	25,887
TOTAL RESOURCES EXPENDED		-	37,199	37,199	25,887
NET INCOME/(EXPENDITURE)		-	-5,979	-5,979	22,743
Gross Transfers Between Funds		66,361	-66,361	-	-
Funds at 1 September 2023		429,223	165,067	594,290	571,547
Funds at 31 August 2024	10	£495,584	£92,727	£588,311	£594,290

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
BALANCE SHEET AS AT 31 AUGUST 2024

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
<u>FIXED ASSETS</u>					
Tangible Assets	6				
Property as revalued		83,423	-	83,423	83,423
Additions at Cost		412,161	-	412,161	345,800
		495,584	-	495,584	429,223
Equipment - Village Hall		-	28,922	28,922	20,337
- Play Equipment		-	14,311	14,311	18,549
Total Fixed Assets		495,584	43,233	538,817	468,109
<u>CURRENT ASSETS</u>					
Debtors	7	-	6,307	6,307	3,975
Cash at Bank and in Hand		-	44,842	44,842	124,485
		-	51,149	51,149	128,460
<u>CREDITORS</u>					
Amounts falling due within one year	8	-	-1,655	-1,655	-2,279
Net Current Assets		-	49,494	49,494	126,181
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		£ 495,584	£ 92,727	£ 588,311	£ 594,290
<u>FUNDS OF THE CHARITY</u>					
Unrestricted Funds	10	-	92,727	92,727	165,067
Endowment Funds		495,584	-	495,584	429,223
		£ 495,584	£ 92,727	£ 588,311	£ 594,290

Approved 8/10/2024
F A COX
Chairman

FACOX

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

Note 3

	2024	Prior
	Unrestricted Funds	Year
	£	£
<u>Donations and Grants</u>		
Donations	-	890
Government Grants	-	17,289
	-	18,179
<u>Charitable Activities</u>		
EV Charging Income	480	-
Hall and Equipment Hire	15,621	15,135
Car Parking	14,196	14,809
	30,297	29,944
<u>Other Trading Activities</u>		
Fundraising Events	-	-
Monthly Draw	712	393
	712	393

Note 4

Expenditure on Charitable Activities

Travellers Incident	4,360	-
Licence costs	159	104
Broadband costs	495	305
Light and Heat	3,383	3,762
Water Rates	554	951
Insurance	3,625	1,800
Repairs, Renewals & Maintenance	6,071	2,865
Cleaning Costs & Materials	3,429	2,838
Parish Magazine	100	100
Printing & Postage	29	36
Sundries	420	-
Website Costs	14	14
Depreciation	14,410	12,962
Professional Examination Fee	150	150
	37,199	25,887

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

	This Year £	Last Year £
Note 5		
<u>Fees for examination of the accounts</u>		
Independent Examiner's Fee	150	150

Note 6

Tangible Fixed Assets Cost or Valuation

	Freehold Land & Buildings £	Village Hall Equipment £	Playground Equipment £	Total £
At 1 September 2023	429,223	63,317	113,635	606,175
Additions	66,361	18,225	532	85,118
Disposals	-	-	-	-
At 31 August 2024	495,584	81,542	114,167	691,293
Depreciation	-	25%RB	25%RB	
At 1 September 2023	-	42,980	95,086	138,066
Depreciation	-	9,640	4,770	14,410
At 31 August 2024	-	52,620	99,856	152,476
Net book value at the beginning of the year	429,223	20,337	18,549	468,109
Net book value at the end of the year	495,584	28,922	14,311	538,817

Note 7

Debtors and Prepayments

Trade Debtors	84	535
Prepayments and Accrued Income	6,223	3,440

Note 8

Creditors and Accruals falling due within one year

Trade Creditors	1,654	2,279
Accruals	-	-
	1,654	2,279

Note 9

Trustee Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity. No Trustee expenses have been incurred.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024

Note 10

Fund Analysis

All designated for the object of the Charity

	At as 01.09.23 £	Movement in Year £	As at 31.08.24 £
Income Funds	165,067	-72,340	92,727
Endowment Funds - Cost	340,304	66,361	406,665
Endowment Funds - Revaluation	88,919	-	88,919
	£ 594,290	-£ 5,979	£ 588,311

Accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

Registered Charity No: 300532

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

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THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

General Information for the year ended 31 August 2023

Trustees	Mrs J E Cox Mr F A Cox Mr G Champion Mr T Craggs
Secretary	Mrs J E Cox
Treasurer	Mr G Champion
Charity Contact Address	Mr F A Cox Sandy Ridge Beach Road Crantock Cornwall TR8 5RN
Registered Charity No:	300532
Accountants	Whitakers Chartered Accountants Bryndon House 5/7 Berry Road Newquay Cornwall TR7 1AD

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
Trustees Annual Report for the year ended 31 August 2023

The Trustees present their report with the Financial Statements for the year ended 31 August 2023

Registered Charity Number 300532

Governance

The Charity is governed by a Trust Deed and the scheme approved by the Charity Commissioners for England and Wales on 15 September 1995 and amended 5 June 2000. Management of the Charity's affairs is conducted by a duly elected Committee.

Objects of the Charity

The Charity's objects are the provision and maintenance of the Village Hall and Recreation Ground, Halwyn Road, Crantock TR8 5RT.

Trustees

The Trustees during the period under review are as per the list on page 1.

Achievements and Performance and Financial Review

The overall profits for the year was £22,743. Last year was a Profit of £28,904.

The time the Committee members spent ensuring parking income kept our liquid funds at a very satisfactory level. The Trustees investment policy is to place any surplus funds on high interest deposit to obtain the best rate of return. A reserves level of £18,000, moved on deposit, is considered necessary.

Reserves Policy

All the reserves of the Charity are deemed for the objects of the Charity. The Trustees consider that the balance of funds at the year end is required to sustain the continuing operations of the Charity. As stated above two years operating costs have been transferred to a Bank Reserve account to ring fence these reserves to ensure the Charity continues as a going concern.

Volunteer Help

Various local individuals donate their time in keeping the surrounding areas neat and tidy, and helping parking operations.

Risk Management Review

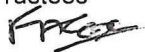
The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate these risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions.

On behalf of the Trustees

MR F A COX

Chairman

18 October 2023



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY ON ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023 SET OUT ON PAGES 4 TO 10

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144 (2) of the Charities Act 2011 (the 2011 Act) is not required and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a "true and fair" view and the Report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S G HAWKEY FCA
Whitakers Chartered Accountants
Bryndon House
5/7 Berry Road
Newquay
Cornwall
TR7 1AD



Date 1 November 2023

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<u>INCOMING RESOURCES</u>	3				
Donations and Grants		-	18,179	18,179	19,153
Charitable Activities		-	29,944	29,944	31,209
Other Trading Activities		-	393	393	896
Investments		-	114	114	9
Other income		-	-	-	-
TOTAL INCOME RESOURCES		-	48,630	48,630	51,267
<u>RESOURCES EXPENDED</u>	4				
Expenditure on:-					
Charitable Activities		-	25,887	25,887	22,363
TOTAL RESOURCES EXPENDED		-	25,887	25,887	22,363
NET INCOME/(EXPENDITURE)		-	22,743	22,743	28,904
Gross Transfers Between Funds		-	-	-	-
Funds at 1 September 2022		429,223	142,324	571,547	542,643
Funds at 31 August 2023	10	£429,223	£165,067	£594,290	£571,547

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
BALANCE SHEET AS AT 31 AUGUST 2023

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<u>FIXED ASSETS</u>					
Tangible Assets	6				
Property as revalued		83,423	-	83,423	83,423
Additions at Cost		345,800	-	345,800	345,800
		429,223	-	429,223	429,223
Equipment - Village Hall		-	20,337	20,337	7,202
- Play Equipment		-	18,549	18,549	24,732
Total Fixed Assets		429,223	38,886	468,109	461,157
<u>CURRENT ASSETS</u>					
Debtors	7	-	3,975	3,975	2,073
Cash at Bank and in Hand		-	124,485	124,485	110,089
		-	128,460	128,460	112,162
<u>CREDITORS</u>					
Amounts falling due within one year	8	-	-2,279	-2,279	-1,772
Net Current Assets		-	126,181	126,181	110,390
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		£429,223	£ 165,067	£ 594,290	£ 571,547
<u>FUNDS OF THE CHARITY</u>					
Unrestricted Funds	10	-	165,067	165,067	142,324
Endowment Funds		429,223	-	429,223	429,223
		429,223	£ 165,067	£ 594,290	£ 571,547

Approved 18/10/2023
F A COX 
Chairman

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

Note 1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention as modified by the revaluation of Fixed Assets and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Freehold property to include at a revaluation amount with the increase represented in the Revaluation Reserve. The addition of land in 2003 is at cost, as well as legal access costs and redevelopment costs in 2005, 2006, 2007, 2008 and 2009.

1.2 Going Concern

There are no material uncertainties that the Charity will be able to continue as a going concern. Two years operating costs have been put aside for contingent purposes.

1.3 Change of Accounting Policy

The Accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2. There have been no changes in the year.

1.4 Changes to Accounting Estimates

The basis of the Depreciation Charge on Play Equipment was changed in 2016 from 15% written down value to 25% written down value per annum. This virtually equates to writing off the Play Equipment items over 8 years.

1.5 Material Prior Year Errors

No material prior year errors have been identified in the reporting period.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

Note 2 Accounting Policies

2.1 Income

Recognition of Income – These are included in the Statements of Financial Activities (SOFA) when:-

The Charity becomes entitled to the resources: it is more likely than not that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Offsetting – There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP.

Grant and Donations – Grants and Donations are only included in the SOFA when the general income recognitions criteria are met.

Legacies – Legacies are included when receipt is probable.

Government Grants – The Charity received funds from Cornwall Council under the application for S106 funding for amenity spaces in 2022. In 2023, the grant was via the Queen Elizabeth 2nd Platinum Jubilee Fund for Village Halls.

Volunteer Help – The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

Income from Interest – This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and Liabilities

Liability Recognition – Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy Cost – The Charity made no redundancy payments during the reporting period.

Deferred Income – No material item of deferred income has been included in the accounts.

2.3 Assets

Tangible Fixed Assets for use by Charity – These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost. The Depreciation Rates and methods are disclosed in Note 6.

Debtors – Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amount advanced by the Charity. Subsequently they are measured at the cash or other consideration expected to be received.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

Note 3

	2023 Unrestricted Funds £	Prior Year £
<u>Donations and Grants</u>		
Donations	890	3
Government Grants	17,289	19,150
	18,179	19,153
<u>Charitable Activities</u>		
Hall and Equipment Hire	15,135	10,879
Car Parking	14,809	20,330
	29,944	31,209
<u>Other Trading Activities</u>		
Fundraising Events	-	-
Monthly Draw	393	896
	393	896

Note 4

<u>Expenditure on Charitable Activities</u>		
Licence costs	104	193
Broadband costs	305	284
Light and Heat	3,762	3,630
Water Rates	951	166
Insurance	1,800	1,218
Repairs, Renewals & Maintenance	2,865	2,962
Cleaning Costs & Materials	2,838	2,845
Parish Magazine	100	100
Printing & Postage	36	25
Sundries	-	131
Website Costs	14	14
Depreciation	12,962	10,645
Professional Examination Fee	150	150
	25,887	22,363

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

	This Year £	Last Year £
Note 5		
<u>Fees for examination of the accounts</u>		
Independent Examiner's Fee	<u>150</u>	<u>150</u>

Note 6

Tangible Fixed Assets Cost or Valuation

	Freehold Land & Buildings £	Village Hall Equipment £	Playground Equipment £	Total £
At 1 September 2022	429,223	43,403	113,635	586,261
Additions	-	19,914	<u>-</u>	19,914
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2023	<u>429,223</u>	<u>63,317</u>	<u>113,635</u>	<u>606,175</u>
Depreciation	-	25%RB	25%RB	
At 1 September 2022	-	36,201	88,903	125,104
Depreciation	<u>-</u>	<u>6,779</u>	<u>6,183</u>	<u>12,962</u>
At 31 August 2023	<u>-</u>	<u>42,980</u>	<u>95,086</u>	<u>138,066</u>
Net book value at the beginning of the year	<u>429,223</u>	<u>7,202</u>	<u>24,732</u>	<u>461,157</u>
Net book value at the end of the year	<u>429,223</u>	<u>20,337</u>	<u>18,549</u>	<u>468,109</u>

Note 7

Debtors and Prepayments

Trade Debtors	535	880
Prepayments and Accrued Income	<u>3,440</u>	<u>1,193</u>

Note 8

Creditors and Accruals falling due within one year

Trade Creditors	2,279	1,772
Accruals	<u>-</u>	<u>-</u>
	<u>2,279</u>	<u>1,772</u>

Note 9

Trustee Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity. No Trustee expenses have been incurred.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2023

Note 10

Fund Analysis

All designated for the object of the Charity

	At as 01.09.22 £	Movement in Year £	As at 31.08.23 £
Income Funds	142,324	22,743	165,067
Endowment Funds - Cost	340,304	-	340,304
Endowment Funds - Revaluation	88,919	-	88,919
	£ 571,547	£ 22,743	£ 594,290

Accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

Registered Charity No: 300532

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Page 1	General Information
Page 2	Report of the Trustees
Page 3	Independent Examiner's Report
Page 4	Statement of Financial Activities for the year ended 31 August 2022
Page 5	Balance Sheet as at 31 August 2022
Pages 6 - 10	Notes to the accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

General Information for the year ended 31 August 2022

Trustees	Mrs J E Cox Mr F A Cox Mr G Champion Mr T Craggs
Secretary	Mrs J E Cox
Treasurer	Mr G Champion
Charity Contact Address	Mr F A Cox Sandy Ridge Beach Road Crantock Cornwall TR8 5RN
Registered Charity No:	300532
Accountants	Whitakers Chartered Accountants Bryndon House 5/7 Berry Road Newquay Cornwall TR7 1AD

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
Trustees Annual Report for the year ended 31 August 2022

The Trustees present their report with the Financial Statements for the year ended 31 August 2022.

Registered Charity Number 300532

Governance

The Charity is governed by a Trust Deed and the scheme approved by the Charity Commissioners for England and Wales on 15 September 1995 and amended 5 June 2000. Management of the Charity's affairs is conducted by a duly elected Committee.

Objects of the Charity

The Charity's objects are the provision and maintenance of the Village Hall and Recreation Ground, Halwyn Road, Crantock TR8 5RT.

Trustees

The Trustees during the period under review are as per the list on page 1.

Achievements and Performance and Financial Review

The overall profits for the year was £28,904. Last year was a Profit of £21,315.

The time the Committee members spent ensuring parking income kept our liquid funds at a very satisfactory level. The Trustees investment policy is to place any surplus funds on high interest deposit to obtain the best rate of return. A reserves level of £18,000, moved on deposit, is considered necessary.

Reserves Policy

All the reserves of the Charity are deemed for the objects of the Charity. The Trustees consider that the balance of funds at the year end is required to sustain the continuing operations of the Charity. As stated above two years operating costs have been transferred to a Bank Reserve account to ring fence these reserves to ensure the Charity continues as a going concern.

Volunteer Help

Various local individuals donate their time in keeping the surrounding areas neat and tidy, and helping parking operations.

Risk Management Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate these risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions.

On behalf of the Trustees

MR F A COX

Chairman

18 October 2022



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY ON ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022 SET OUT ON PAGES 4 TO 10

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144 (2) of the Charities Act 2011 (the 2011 Act) is not required and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a "true and fair" view and the Report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S G HAWKEY FCA
Whitakers Chartered Accountants
Bryndon House
5/7 Berry Road
Newquay
Cornwall
TR7 1AD

Date 10 November 2022

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2022 £	Total 2021 £
<u>INCOMING RESOURCES</u>	3				
Donations and Grants		-	19,153	19,153	17,850
Charitable Activities		-	31,209	31,209	23,366
Other Trading Activities		-	896	896	1,026
Investments		-	9	9	2
Other income		-	-	-	157
TOTAL INCOME RESOURCES		-	51,267	51,267	42,401
<u>RESOURCES EXPENDED</u>	4				
Expenditure on:-					
Charitable Activities		-	22,363	22,363	21,086
TOTAL RESOURCES EXPENDED		-	22,363	22,363	21,086
NET INCOME/(EXPENDITURE)		-	28,904	28,904	21,315
Gross Transfers Between Funds		-	-	-	-
Funds at 1 September 2021		429,223	113,420	542,643	521,328
Funds at 31 August 2022	10	£429,223	£142,324	£571,547	£542,643

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2022 £	Total 2021 £
<u>FIXED ASSETS</u>					
Tangible Assets	6				
Property as revalued		83,423	-	83,423	83,423
Additions at Cost		345,800	-	345,800	345,800
		429,223	-	429,223	429,223
Equipment - Village Hall		-	7,202	7,202	8,267
- Play Equipment		-	24,732	24,732	13,826
Total Fixed Assets		429,223	31,934	461,157	451,316
<u>CURRENT ASSETS</u>					
Debtors	7	-	2,073	2,073	2,798
Cash at Bank and in Hand		-	110,089	110,089	90,074
		-	112,162	112,162	92,872
<u>CREDITORS</u>					
Amounts falling due within one year	8	-	-1,772	-1,772	-1,545
Net Current Assets		-	110,390	110,390	91,327
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		£429,223	£ 142,324	£ 571,547	£ 542,643
<u>FUNDS OF THE CHARITY</u>					
Unrestricted Funds	10	-	142,324	142,324	113,420
Endowment Funds		429,223	-	429,223	429,223
		429,223	£ 142,324	£ 571,547	£ 542,643


Approved 18/10/2022
F A COX
Chairman

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

Note 1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention as modified by the revaluation of Fixed Assets and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Freehold property to include at a revaluation amount with the increase represented in the Revaluation Reserve. The addition of land in 2003 is at cost, as well as legal access costs and redevelopment costs in 2005, 2006, 2007, 2008 and 2009.

1.2 Going Concern

There are no material uncertainties that the Charity will be able to continue as a going concern. Two years operating costs have been put aside for contingent purposes.

1.3 Change of Accounting Policy

The Accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2. There have been no changes in the year.

1.4 Changes to Accounting Estimates

The basis of the Depreciation Charge on Play Equipment was changed in 2016 from 15% written down value to 25% written down value per annum. This virtually equates to writing off the Play Equipment items over 8 years.

1.5 Material Prior Year Errors

No material prior year errors have been identified in the reporting period.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

Note 2 Accounting Policies

2.1 Income

Recognition of Income – These are included in the Statements of Financial Activities (SOFA) when:-

The Charity becomes entitled to the resources: it is more likely than not that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Offsetting – There has been no offsetting of assets and liabilities on income and expenses unless required or permitted by the FRS 102 SORP.

Grant and Donations – Grants and Donations are only included in the SOFA when the general income recognitions criteria are met.

Legacies – Legacies are included when receipt is probable.

Government Grants – The Charity received funds from Cornwall Council under the application for S106 funding for amenity spaces.

Volunteer Help – The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

Income from Interest – This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and Liabilities

Liability Recognition – Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy Cost – The Charity made no redundancy payments during the reporting period.

Deferred Income – No material item of deferred income has been included in the accounts.

2.3 Assets

Tangible Fixed Assets for use by Charity – These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost. The Depreciation Rates and methods are disclosed in Note 6.

Debtors – Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amount advanced by the Charity. Subsequently they are measured at the cash or other consideration expected to be received.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

Note 3

	2022 Unrestricted Funds £	Prior Year £
<u>Donations and Grants</u>		
Donations	3	252
Government Grants	19,150	17,598
	19,153	17,850
<u>Charitable Activities</u>		
Hall and Equipment Hire	10,879	4,057
Car Parking	20,330	19,309
	31,209	23,366
<u>Other Trading Activities</u>		
Fundraising Events	-	-
Monthly Draw	896	1,026
	896	1,026
<u>Other Income</u>		
Wayleave receipt	-	157

Note 4

Expenditure on Charitable Activities

Licence costs	193	64
Broadband costs	284	247
Light and Heat	3,630	1,660
Water Rates	166	209
Insurance	1,218	1,021
Repairs, Renewals & Maintenance	2,962	8,380
Cleaning Costs & Materials	2,845	1,795
Parish Magazine	100	100
Printing & Postage	25	40
Sundries	131	42
Website Costs	14	14
Depreciation	10,645	7,364
Professional Examination Fee	150	150
	22,363	21,086

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

			This Year £	Last Year £
Note 5				
<u>Fees for examination of the accounts</u>				
Independent Examiner's Fee			150	150
Note 6				
<u>Tangible Fixed Assets Cost or Valuation</u>				
	Freehold Land & Buildings £	Village Hall Equipment £	Playground Equipment £	Total £
At 1 September 2021	429,223	42,067	94,485	565,775
Additions	-	1,336	19,150	20,486
Disposals	-	-	-	-
At 31 August 2022	429,223	43,403	113,635	586,261
Depreciation	-	25%RB	25%RB	
At 1 September 2021	-	33,800	80,659	114,459
Depreciation	-	2,401	8,244	10,645
At 31 August 2022	-	36,201	88,903	125,104
Net book value at the beginning of the year	429,223	8,267	13,826	451,316
Net book value at the end of the year	429,223	7,202	24,732	461,157
Note 7				
<u>Debtors and Prepayments</u>				
Trade Debtors			880	890
Prepayments and Accrued Income			1,193	1,908
Note 8			2,073	2,798
<u>Creditors and Accruals falling due within one year</u>				
Trade Creditors			1,772	1,494
Accruals			-	51
			1,772	1,545

Note 9

Trustee Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity. No Trustee expenses have been incurred.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

Note 10

Fund Analysis

All designated for the object of the Charity

	At as 01.09.21 £	Movement in Year £	As at 31.08.22 £
Income Funds	113,420	28,904	142,324
Endowment Funds - Cost	340,304	-	340,304
Endowment Funds - Revaluation	88,919	-	88,919
	£ 542,643	£ 28,904	£ 571,547

Accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

Registered Charity No: 300532

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

Page 1	General Information
Page 2	Report of the Trustees
Page 3	Independent Examiner's Report
Page 4	Statement of Financial Activities for the year ended 31 August 2021
Page 5	Balance Sheet as at 31 August 2021
Pages 6 - 10	Notes to the accounts

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY

General Information for the year ended 31 August 2021

Trustees	Mrs J E Cox Mr F A Cox Mr G Champion Mr T Craggs
Secretary	Mrs J E Cox
Treasurer	Mr G Champion
Charity Contact Address	Mr F A Cox Sandy Ridge Beach Road Crantock Cornwall TR8 5RN
Registered Charity No:	300532
Accountants	Whitakers Chartered Accountants Bryndon House 5/7 Berry Road Newquay Cornwall TR7 1AD

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
Trustees Annual Report for the year ended 31 August 2021

The Trustees present their report with the Financial Statements for the year ended 31 August 2021.

Registered Charity Number 300532

Governance

The Charity is governed by a Trust Deed and the scheme approved by the Charity Commissioners for England and Wales on 15 September 1995 and amended 5 June 2000. Management of the Charity's affairs is conducted by a duly elected Committee.

Objects of the Charity

The Charity's objects are the provision and maintenance of the Village Hall and Recreation Ground, Halwyn Road, Crantock TR8 5RT.

Trustees

The Trustees during the period under review are as per the list on page 1.

Achievements and Performance and Financial Review

The overall profits for the year was £21,315. Last year was a Profit of £18,363. The results and activities for the year continued to be affected by the COVID-19 pandemic. Despite receiving COVID-19 Government Grants, all normal forms of Income remained low because the Hall was closed and our annual fundraising event cancelled. It was only because of the time Committee members spent ensuring parking income continued that kept our liquid funds at a satisfactory level. The Trustees investment policy is to place any surplus funds on high interest deposit to obtain the best rate of return. A reserves level of £18,000, moved on deposit, is considered necessary.

Reserves Policy

All the reserves of the Charity are deemed for the objects of the Charity. The Trustees consider that the balance of funds at the year end is required to sustain the continuing operations of the Charity. As stated above two years operating costs have been transferred to a Bank Reserve account to ring fence these reserves to ensure the Charity continues as a going concern.

Volunteer Help

Various local individuals donate their time in keeping the surrounding areas neat and tidy.

Risk Management Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed and systems have been established to mitigate these risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions.

On behalf of the Trustees

MR F A COX

Chairman

27 October 2021



INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

REPORT TO THE TRUSTEES OF THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY ON ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021 SET OUT ON PAGES 4 TO 10

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144 (2) of the Charities Act 2011 (the 2011 Act) is not required and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145(5)(b) of the 2011 Act and
- to state whether particular matters have come to my attention

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an opinion as to whether the accounts present a "true and fair" view and the Report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S G HAWKEY FCA
Whitakers Chartered Accountants
Bryndon House
5/7 Berry Road
Newquay
Cornwall
TR7 1AD

Date 18 November 2021

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2021 £	Total 2020 £
<u>INCOMING RESOURCES</u>	3				
Donations and Grants		-	17,850	17,850	12,791
Charitable Activities		-	23,366	23,366	22,175
Other Trading Activities		-	1,026	1,026	686
Investments		-	2	2	102
Other income		-	157	157	1,000
TOTAL INCOME RESOURCES		-	42,401	42,401	36,754
<u>RESOURCES EXPENDED</u>	4				
Expenditure on:-					
Raising Funds		-	-	-	0
Charitable Activities		-	21,086	21,086	18,391
TOTAL RESOURCES EXPENDED		-	21,086	21,086	18,391
NET INCOME/(EXPENDITURE)		-	21,315	21,315	18,363
Gross Transfers Between Funds		-	-	-	-
Funds at 1 September 2020		429,223	92,105	521,328	502,965
Funds at 31 August 2021	10	£429,223	£113,420	£542,643	£521,328

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
BALANCE SHEET AS AT 31 AUGUST 2021

	Notes	Endowment Funds £	Unrestricted Funds £	Total 2021 £	Total 2020 £
<u>FIXED ASSETS</u>					
Tanagible Assets	6				
Property as revalued		83,423	-	83,423	83,423
Additions at Cost		345,800	-	345,800	345,800
		429,223	-	429,223	429,223
Equipment - Village Hall		-	8,267	8,267	11,022
- Play Equipment		-	13,826	13,826	18,435
Total Fixed Assets		429,223	22,093	451,316	458,680
<u>CURRENT ASSETS</u>					
Debtors	7	-	2,798	2,798	2,361
Cash at Bank and in Hand		-	90,074	90,074	61,918
		-	92,872	92,872	64,279
<u>CREDITORS</u>					
Amounts falling due within one year	8	-	-1,545	-1,545	-1,631
Net Current Assets		-	91,327	91,327	62,648
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		£429,223	£ 113,420	£ 542,643	£ 521,328
<u>FUNDS OF THE CHARITY</u>					
Unrestricted Funds	10	-	113,420	113,420	92,105
Endowment Funds		429,223	-	429,223	429,223
		429,223	£ 113,420	£ 542,643	£ 521,328

Approved 27/10/2021
F A COX
Chairman



THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

Note 1 Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention as modified by the revaluation of Fixed Assets and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Freehold property to include at a revaluation amount with the increase represented in the Revaluation Reserve. The addition of land in 2003 is at cost, as well as legal access costs and redevelopment costs in 2005, 2006, 2007, 2008 and 2009.

1.2 Going Concern

There are no material uncertainties that the Charity will be able to continue as a going concern. Two years operating costs have been put aside for contingent purposes.

1.3 Change of Accounting Policy

The Accounts present a true and fair view and the accounting policies adopted are those outlined in Note 2. There have been no changes in the year.

1.4 Changes to Accounting Estimates

The basis of the Depreciation Charge on Play Equipment was changed in 2016 from 15% written down value to 25% written down value per annum. This virtually equates to writing off the Play Equipment items over 8 years.

1.5 Material Prior Year Errors

No material prior year errors have been identified in the reporting period.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

Note 2 Accounting Policies

2.1 Income

Recognition of Income – These are included in the Statements of Financial Activities (SOFA) when:-

The Charity becomes entitled to the resources: it is more likely than not that the Trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Offsetting – There has been no offsetting of assets and liabilities on income and expenses unless required or permitted by the FRS 102 SORP.

Grant and Donations – Grants and Donations are only included in the SOFA when the general income recognitions criteria are met.

Legacies – Legacies are included when receipt is probable.

Government Grants – The Charity received funds from Cornwall Council under the application of the COVID-19 Government Grant Funding.

Volunteer Help – The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

Income from Interest – This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and Liabilities

Liability Recognition – Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Redundancy Cost – The Charity made no redundancy payments during the reporting period.

Deferred Income – No material item of deferred income has been included in the accounts.

2.3 Assets

Tangible Fixed Assets for use by Charity – These are capitalised if they can be used for more than one year, and cost at least £50. They are valued at cost. The Depreciation Rates and methods are disclosed in Note 6.

Debtors – Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amounts after any trade discounts or amount advanced by the Charity. Subsequently they are measured at the cash or other consideration expected to be received.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

Note 3

	2021 Unrestricted Funds £	Prior Year £
<u>Donations and Grants</u>		
Donations	252	806
Government Grants	17,598	11,985
	17,850	12,791
<u>Charitable Activities</u>		
Hall and Equipment Hire	4,057	7,244
Car Parking	19,309	14,931
	23,366	22,175
<u>Other Trading Activities</u>		
Fundraising Events	-	-165
Whist Drives	-	61
Monthly Draw	1,026	790
	1,026	686
<u>Other Income</u>		
Wayleave receipt	157	1,000

Note 4

<u>Expenditure on Charitable Activities</u>		
Licence costs	64	147
Broadband costs	247	261
Light and Heat	1,660	2,327
Water Rates	209	319
Insurance	1,021	971
Repairs, Renewals & Maintenance	8,380	2,786
Cleaning Costs & Materials	1,795	1,412
Parish Magazine	100	100
Printing & Postage	40	29
Sundries	42	70
Website Costs	14	-
Depreciation	7,364	9,819
Professional Examination Fee	150	150
	21,086	18,391

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

	This Year £	Last Year £
Note 5		
<u>Fees for examination of the accounts</u>		
Independent Examiner's Fee	150	150

Note 6
Tangible Fixed Assets Cost or Valuation

	Freehold Land & Buildings £	Village Hall Equipment £	Playground Equipment £	Total £
At 1 September 2020	429,223	42,067	94,485	565,775
Additions	-	-	-	0
Disposals	-	-	-	-
At 31 August 2021	429,223	42,067	94,485	565,775
Depreciation	-	25%RB	25%RB	
At 1 September 2020	-	31,045	76,050	107,095
Depreciation	-	2,755	4,609	7,364
At 31 August 2021	-	33,800	80,659	114,459
Net book value at the beginning of the year	429,223	11,022	18,435	458,680
Net book value at the end of the year	429,223	8,267	13,826	451,316

Note 7
Debtors and Prepayments

Trade Debtors	890	655
Prepayments and Accrued Income	1,908	1,908

Note 8
Creditors and Accruals falling due within one year

Trade Creditors	1,494	1,624
Accruals	51	7
	1,545	1,631

Note 9
Trustee Remuneration and Benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Charity. No Trustee expenses have been incurred.

THE CRANTOCK VILLAGE HALL AND RECREATION GROUND CHARITY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

Note 10

Fund Analysis

All designated for the object of the Charity

	At as 01.09.20 £	Movement in Year £	As at 31.08.21 £
Income Funds	92,105	21,315	113,420
Endowment Funds - Cost	340,304	-	340,304
Endowment Funds - Revaluation	88,919	-	88,919
	£ 521,328	£ 21,315	£ 542,643