

REGISTERED CHARITY NUMBER: 301341

**Report of the Trustees and
Financial Statements for the Year Ended 31st March 2024
for
High Easter Village Hall**

High Easter Village Hall

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High Easter Village Hall
Report of the Trustees
for the year ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Volunteers

The charity depends on the continuing help of local volunteers. This includes where needed, additional support to guests at fundraising and other events.

High Easter Village Hall
Report of the Trustees
for the year ended 31st March 2024

Objectives and activities

The objects of the charity are set out in the charity's Trust Deed and are summarised as follows:

To maintain the Village Hall for the communal benefit of the inhabitants of High Easter and its surrounds.

The management committee aims to provide first class hall facilities at an affordable cost to local people, to voluntary organisations serving the community, and to other persons.

Each year our trustees review our activities to ensure that they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on public benefit.

Activities & Community Events

The Village Hall provides a valuable educational and recreational resource to the local community. During the year, the hall has been used for the following events:

Community Events

The Hall has been used for the following events over the last financial year:

Sunday Bar opening on the last Sunday of the month (x 5)

Bar open 6 times for England rugby games

High Easter Football Club use as home ground

Quiz Night in aid of a new defibrillator for the village

Harvest Supper

10k race in aid of St Mary's church

Beer/Gin festival

Biriyani Boys Friday night social

11 Parish Council meetings

1 Parish Council Planning Consultation meetings

4 Church meetings

Local Election

Coronation Celebration

Christmas Wreath making

The Hall is also used by the following:

Butterfly Pre-school - 5 days a week (term time)

Ladies Boxing Club - 1 evening a week (this club closed at the end of January)

Dance Club - 1 evening a week

Carpet Bowls Club - 1 evening a week

We opened the bar:

Sunday Social - 5 times

Rugby - 6 times

Friday night suppers (Biriyani Boys x 1)

High Easter Village Hall
Report of the Trustees
for the year ended 31st March 2024

Objectives and activities

The Football club booked the pitch 12 times. Many games were cancelled due to the wet weather and waterlogged pitch.

The hall has also been used for Church meetings, children's birthday parties, family gatherings and evening celebrations.

The trustees consider that the activities summarised above provide benefit to the community of High Easter and its surrounding areas.

Financial review

The trustees and committee members meet regularly to review current financial requirements and ensure sufficient funds are retained in reserve.

Future plans

The charity intends to continue to provide facilities for its users and further develop the site for future generations.

Structure, governance and management

High Easter Village Hall, High Easter, Chelmsford, Essex, is registered with the Charity Commission under charity number 301341. It is governed by a Deed of Trust.

The Charity is administered by a management committee, comprising officers, committee members eight of whom act as trustees and representatives of village organisations.

Officers Chairman

G Robinson

Secretary & Bookings Officer

J Green

Treasurer

K Walters

Committee members

S Sutton (Vice Chairman)

S Dixon

C Dyer

Caroline Savage

C Wright

V Coleing

L Maynard

R Luckin

Representatives

Mr A Digby (Bowls Club)

Reference and administrative details

Registered Charity number

301341

High Easter Village Hall
Report of the Trustees
for the year ended 31st March 2024

Principal address

High Easter Village Hall
The Street
High Easter
Essex
CM1 4QR

Trustees

C Wright
C Savage
S Dixon
K R Walters
S R Sutton
J Green
C N Dyer
G Robinson

Independent Examiner

Clear Accounts Solutions Ltd
24 Digby Way
Halstead
Essex
CO9 1FT

Approved by order of the board of trustees on and signed on its behalf
by:

.....
G Robinson - Trustee

**Independent Examiner's Report to the Trustees of
High Easter Village Hall**

Independent examiner's report to the trustees of High Easter Village Hall

I report to the charity trustees on my examination of the accounts of High Easter Village Hall (the Trust) for the year ended 31st March 2024.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do 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.



L Sugars

Clear Accounts Solutions Ltd
24 Digby Way
Halstead
Essex
CO9 1FT

Date: 11/09/2024

High Easter Village Hall

Statement of Financial Activities for the year ended 31st March 2024

	Notes	Unrestricted fund £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
Income and endowments from					
Charitable activities					
Uttlesford District Council Zero Carbon Communities Grant made		-	15,000	15,000	-
Grant from the High Easter Parish Council		-	2,500	2,500	-
Uttlesford District Council Ward Members Initiative Grant		-	50	50	-
Grant from the Essex County Council Locality Fund		-	1,614	1,614	-
Essex County Council		-	-	-	1,299
Other trading activities	2	22,826	-	22,826	26,170
Total		<u>22,826</u>	<u>19,164</u>	<u>41,990</u>	<u>27,469</u>
Expenditure on					
Raising funds					
Raising donations and legacies	3	291	-	291	-
Other trading activities	4	18,085	-	18,085	17,146
Investment management costs	5	-	4,728	4,728	9,184
		<u>18,376</u>	<u>4,728</u>	<u>23,104</u>	<u>26,330</u>
Other	6	522	-	522	858
Total		<u>18,898</u>	<u>4,728</u>	<u>23,626</u>	<u>27,188</u>
NET INCOME		3,928	14,436	18,364	281
Reconciliation of funds					
Total funds brought forward		14,606	-	14,606	14,325
Total funds carried forward		<u>18,534</u>	<u>14,436</u>	<u>32,970</u>	<u>14,606</u>

The notes form part of these financial statements

High Easter Village Hall

Balance Sheet 31st March 2024

	Notes	Unrestricted fund £	Restricted fund £	31/3/24 Total funds £	31/3/23 Total funds £
Current assets					
Stocks	9	1,687	-	1,687	1,519
Debtors	10	1,783	-	1,783	1,143
Cash at bank and in hand		15,540	14,436	29,976	13,021
		<u>19,010</u>	<u>14,436</u>	<u>33,446</u>	<u>15,683</u>
Creditors					
Amounts falling due within one year	11	(476)	-	(476)	(1,077)
Net current assets		<u>18,534</u>	<u>14,436</u>	<u>32,970</u>	<u>14,606</u>
Total assets less current liabilities		<u>18,534</u>	<u>14,436</u>	<u>32,970</u>	<u>14,606</u>
NET ASSETS		<u>18,534</u>	<u>14,436</u>	<u>32,970</u>	<u>14,606</u>
Funds	12				
Unrestricted funds				18,534	14,606
Restricted funds				14,436	-
Total funds				<u>32,970</u>	<u>14,606</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
G Robinson - Trustee

.....
K R Walters - Trustee

The notes form part of these financial statements

High Easter Village Hall

Notes to the Financial Statements for the year ended 31st March 2024

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

Donated goods are recognised at current market value.

Any donated goods are to be used for the benefit of the charity.

High Easter Village Hall

Notes to the Financial Statements - continued for the year ended 31st March 2024

2. Other trading activities

	31/3/24	31/3/23
	£	£
Fundraising events	792	272
Booking & facility income	10,051	10,829
Bar takings	11,240	14,194
Football fees	600	875
Sundry income	143	-
	<u>22,826</u>	<u>26,170</u>

3. Raising donations and legacies

	31/3/24	31/3/23
	£	£
Fundraiser event costs	291	-
	<u>291</u>	<u>-</u>

4. Other trading activities

	31/3/24	31/3/23
	£	£
Opening stock	1,519	1,555
Purchases	4,669	4,973
Closing stock	(1,687)	(1,519)
Staff costs	240	-
Support costs	13,344	12,137
	<u>18,085</u>	<u>17,146</u>

5. Investment management costs

	31/3/24	31/3/23
	£	£
Restricted fund expended	4,728	9,184
	<u>4,728</u>	<u>9,184</u>

High Easter Village Hall

Notes to the Financial Statements - continued for the year ended 31st March 2024

6. Other

	31/3/24	31/3/23
	£	£
Football costs	300	648
Independent examiner	222	210
	<u>522</u>	<u>858</u>

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

8. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Charitable activities			
Essex County Council	1,299	-	1,299
Other trading activities	<u>26,170</u>	<u>-</u>	<u>26,170</u>
Total	<u>27,469</u>	<u>-</u>	<u>27,469</u>
Expenditure on			
Raising funds			
Other trading activities	17,146	-	17,146
Investment management costs	<u>9,184</u>	<u>-</u>	<u>9,184</u>
	26,330	-	26,330
Other	<u>858</u>	<u>-</u>	<u>858</u>
Total	<u>27,188</u>	<u>-</u>	<u>27,188</u>
NET INCOME	281	-	281

High Easter Village Hall

Notes to the Financial Statements - continued for the year ended 31st March 2024

8. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Reconciliation of funds			
Total funds brought forward	14,325	-	14,325
	<hr/>	<hr/>	<hr/>
Total funds carried forward	<u>14,606</u>	<u>-</u>	<u>14,606</u>

9. Stocks

	31/3/24 £	31/3/23 £
Stocks	<u>1,687</u>	<u>1,519</u>

10. Debtors: amounts falling due within one year

	31/3/24 £	31/3/23 £
Trade debtors	25	1,143
Other debtors	420	-
Accrued income	<u>1,338</u>	<u>-</u>
	<u>1,783</u>	<u>1,143</u>

11. Creditors: amounts falling due within one year

	31/3/24 £	31/3/23 £
Trade creditors	80	687
Other creditors	<u>396</u>	<u>390</u>
	<u>476</u>	<u>1,077</u>

High Easter Village Hall

Notes to the Financial Statements - continued for the year ended 31st March 2024

12. Movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	14,606	3,928	18,534
Restricted funds			
Restricted fund	-	14,436	14,436
TOTAL FUNDS	<u>14,606</u>	<u>18,364</u>	<u>32,970</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,826	(18,898)	3,928
Restricted funds			
Restricted fund	19,164	(4,728)	14,436
TOTAL FUNDS	<u>41,990</u>	<u>(23,626)</u>	<u>18,364</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	14,325	281	14,606
TOTAL FUNDS	<u>14,325</u>	<u>281</u>	<u>14,606</u>

High Easter Village Hall

Notes to the Financial Statements - continued for the year ended 31st March 2024

12. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,469	(27,188)	281
TOTAL FUNDS	<u>27,469</u>	<u>(27,188)</u>	<u>281</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	14,325	4,209	18,534
Restricted funds			
Restricted fund	-	14,436	14,436
TOTAL FUNDS	<u>14,325</u>	<u>18,645</u>	<u>32,970</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,295	(46,086)	4,209
Restricted funds			
Restricted fund	19,164	(4,728)	14,436
TOTAL FUNDS	<u>69,459</u>	<u>(50,814)</u>	<u>18,645</u>

The project relating to the restricted funds was the installation of solar panels and batteries. The project was completed 17 June 2024 and all restricted funds were expensed.

High Easter Village Hall

**Notes to the Financial Statements - continued
for the year ended 31st March 2024**

13. Related party disclosures

There were no related party transactions for the year ended 31st March 2024.

High Easter Village Hall

Detailed Statement of Financial Activities for the year ended 31st March 2024

	31/3/24 £	31/3/23 £
Income and endowments		
Other trading activities		
Fundraising events	792	272
Booking & facility income	10,051	10,829
Bar takings	11,240	14,194
Football fees	600	875
Sundry income	143	-
	<hr/>	<hr/>
	22,826	26,170
Charitable activities		
Grants	19,164	1,299
	<hr/>	<hr/>
Total incoming resources	41,990	27,469
Expenditure		
Raising donations and legacies		
Fundraiser event costs	291	-
Other trading activities		
Opening stock	1,519	1,555
Bar purchases	4,480	4,903
Bar licence	189	70
Training	240	-
Closing stock	(1,687)	(1,519)
	<hr/>	<hr/>
	4,741	5,009
Investment management costs		
Restricted fund expended	4,728	9,184
Other		
Football costs	300	648
Independent examiner	222	210
	<hr/>	<hr/>
	522	858
Support costs		

This page does not form part of the statutory financial statements

High Easter Village Hall

Detailed Statement of Financial Activities for the year ended 31st March 2024

	31/3/24 £	31/3/23 £
Support costs		
Management		
Operating licences	698	569
Refuse & cleaning	2,691	3,284
Rates and water	79	234
Insurance	1,621	1,465
Light and heat	3,687	3,003
Repairs & maintenance	4,424	3,087
	<hr/> 13,200	<hr/> 11,642
Finance		
Merchant fees	144	166
Other		
Sundries	-	329
	<hr/>	<hr/>
Total resources expended	23,626	27,188
	<hr/>	<hr/>
Net income	18,364	281
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This page does not form part of the statutory financial statements