

**Report of the Trustees and  
Financial Statements for the Year Ended 31st March 2025  
for  
High Easter Village Hall**

# **High Easter Village Hall**

## **Contents of the Financial Statements for the year ended 31st March 2025**

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

The trustees present their report with the financial statements of the charity for the year ended 31st March 2025. 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).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The accounts have been prepared on a going concern basis, and the trustees have reviewed forecasts and budgets that support this assessment.

**Objectives and activities**

**Volunteers**

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

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

**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 for Friday and Sunday socials  
Bar open 5 times for England rugby games  
New football club - Dunmow Rovers Youth Football Club  
Quiz Night  
Harvest Supper  
10k race in aid of St Mary's church  
80th Anniversary of D Day commemorations including a Beer/Gin  
festival Biryani Boys Friday night social  
11 Parish Council meetings  
4 Church meetings  
Easter Egg Hunt  
First aid course  
Summer holiday club  
Shakespeare on the field  
Children's Christmas Party  
Pantomime  
Messy Church  
General Election

The Hall is also used by the following:

Butterfly Pre-school - 5 days a week (term time)  
Dance Club - 1 evening a week  
Carpet Bowls Club - 1 evening a week

We opened the bar:

Friday and Sunday Social - 5 times  
Rugby - 5 times  
Friday night suppers (Biryani Boys x 1)  
The Football club booked the pitch 18 times for matches and 6 times for training.

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

**Financial review**

**Reserves policy**

The trustees have reviewed the reserves of the charity. Our policy is to maintain an emergency reserve of £3,000 at all times to cover any unforeseen expenditure such as emergency repairs to the hall or its equipment, and a further general reserve of £2,000 to cover approximately 3 months' running costs.

We hold cash at bank and cash of £17,579 in the current account and cash in hand of which £nil are restricted funds. After allowing for the emergency and general reserves set out above, the balance of the funds currently held is to be used during the forthcoming year for several projects to improve the hall and its facilities.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The accounts have been prepared on a going concern basis, and the trustees have reviewed forecasts and budgets that support this assessment.

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)

## High Easter Village Hall

### Report of the Trustees for the year ended 31st March

#### Reference and administrative details

##### Registered Charity number

301341

##### Principal address

High Easter Village Hall  
The Street  
High Easter  
Chelmsford  
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 2025.

**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: .....

# High Easter Village Hall

## Statement of Financial Activities for the year ended 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
<b>Income and endowments from</b>					
<b>Charitable activities</b>					
Uttlesford District Council Zero Carbon Communities Grant made		-	-	-	15,000
Grant from the High Easter Parish Council		-	-	-	2,500
Uttlesford District Council Ward Members Initiative Grant		-	-	-	50
Grant from the Essex County Council Locality Fund		-	-	-	1,614
Tom Amos Charity		-	1,000	1,000	-
Fowler Smith & Jones Trust		-	1,000	1,000	-
Other trading activities	2	26,145	-	26,145	22,826
<b>Total</b>		<u>26,145</u>	<u>2,000</u>	<u>28,145</u>	<u>41,990</u>
<b>Expenditure on</b>					
<b>Raising funds</b>					
Raising donations and legacies	3	1,369	-	1,369	291
Other trading activities	4	24,275	-	24,275	18,085
Investment management costs	5	-	16,436	16,436	4,728
		<u>25,644</u>	<u>16,436</u>	<u>42,080</u>	<u>23,104</u>
Other	6	651	-	651	522
<b>Total</b>		<u>26,295</u>	<u>16,436</u>	<u>42,731</u>	<u>23,626</u>
<b>NET INCOME/(EXPENDITURE)</b>		(150)	(14,436)	(14,586)	18,364
<b>Reconciliation of funds</b>					
Total funds brought forward		18,534	14,436	32,970	14,606
<b>Total funds carried forward</b>		<u>18,384</u>	<u>-</u>	<u>18,384</u>	<u>32,970</u>

The notes form part of these financial statements



# High Easter Village Hall

## Balance Sheet 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	31/3/25 Total funds £	31/3/24 Total funds £
<b>Current assets</b>					
Stocks	9	1,224	-	1,224	1,687
Debtors	10	827	-	827	1,783
Cash at bank and in hand		17,579	-	17,579	29,976
		<u>19,630</u>	<u>-</u>	<u>19,630</u>	<u>33,446</u>
<b>Creditors</b>					
Amounts falling due within one year	11	(1,246)	-	(1,246)	(476)
		<u>18,384</u>	<u>-</u>	<u>18,384</u>	<u>32,970</u>
<b>Net current assets</b>					
		<u>18,384</u>	<u>-</u>	<u>18,384</u>	<u>32,970</u>
<b>Total assets less current liabilities</b>		<u>18,384</u>	<u>-</u>	<u>18,384</u>	<u>32,970</u>
<b>NET ASSETS</b>		<u>18,384</u>	<u>-</u>	<u>18,384</u>	<u>32,970</u>
<b>Funds</b>	12				
Unrestricted funds				18,384	18,534
Restricted funds				-	14,436
<b>Total funds</b>				<u>18,384</u>	<u>32,970</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 2025

#### 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.

##### **Other policy**

##### **Debtors**

Debtors are recognised at the settlement amount due after any trade discounts. Prepayments are valued at the amount prepaid net of any discounts due.

## High Easter Village Hall

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

#### 1. Accounting policies - continued

##### Other policy

Provision is made for doubtful debts where recovery is uncertain.

##### Cash at Bank

Cash at bank and in hand includes cash held in current accounts and petty cash balances. All cash is held in accounts under the charity's name and is readily available for use unless otherwise restricted.

##### Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Creditors are normally recognised at their settlement amount.

#### 2. Other trading activities

	31/3/25	31/3/24
	£	£
Fundraising events	6,679	792
Booking & facility income	10,503	10,051
Bar takings	8,143	11,240
Football fees	750	600
Sundry income	70	143
	<u>26,145</u>	<u>22,826</u>

#### 3. Raising donations and legacies

	31/3/25	31/3/24
	£	£
Fundraiser event costs	<u>1,369</u>	<u>291</u>

#### 4. Other trading activities

	31/3/25	31/3/24
	£	£
Opening stock	1,687	1,519
Purchases	3,618	4,669
Closing stock	(1,224)	(1,687)
Staff costs	-	240
Support costs	20,194	13,344
	<u>24,275</u>	<u>18,085</u>

# High Easter Village Hall

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

### 5. Investment management costs

	31/3/25	31/3/24
	£	£
Restricted fund expended	16,436	4,728

### 6. Other

	31/3/25	31/3/24
	£	£
Football costs	375	300
Independent examiner	276	222
Support costs	20,194	13,344
	20,845	13,866

### 7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

### 8. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from Charitable activities</b>			
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
Other trading activities	22,826	-	22,826
<b>Total</b>	22,826	19,164	41,990
<b>Expenditure on Raising funds</b>			
Raising donations and legacies	291	-	291
Other trading activities	18,085	-	18,085
Investment management costs	-	4,728	4,728

# High Easter Village Hall

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

### 8. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	18,376	4,728	23,104
Other	522	-	522
<b>Total</b>	<b>18,898</b>	<b>4,728</b>	<b>23,626</b>
<b>NET INCOME</b>	<b>3,928</b>	<b>14,436</b>	<b>18,364</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	14,606	-	14,606
<b>Total funds carried forward</b>	<b>18,534</b>	<b>14,436</b>	<b>32,970</b>

### 9. Stocks

	31/3/25 £	31/3/24 £
Stocks	1,224	1,687

### 10. Debtors: amounts falling due within one year

	31/3/25 £	31/3/24 £
Trade debtors	420	25
Other debtors	-	420
Accrued income	407	1,338
	827	1,783

# High Easter Village Hall

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

### 11. Creditors: amounts falling due within one year

	31/3/25	31/3/24
	£	£
Trade creditors	850	80
Other creditors	396	396
	<u>1,246</u>	<u>476</u>

### 12. Movement in funds

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	18,534	(150)	18,384
<b>Restricted funds</b>			
Restricted fund	14,436	(14,436)	-
<b>TOTAL FUNDS</b>	<u>32,970</u>	<u>(14,586)</u>	<u>18,384</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,145	(26,295)	(150)
<b>Restricted funds</b>			
Restricted fund	2,000	(16,436)	(14,436)
<b>TOTAL FUNDS</b>	<u>28,145</u>	<u>(42,731)</u>	<u>(14,586)</u>

# High Easter Village Hall

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

### 12. Movement in funds - continued

#### Comparatives for movement in funds

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

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

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

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

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	14,606	3,778	18,384
<b>TOTAL FUNDS</b>	<u>14,606</u>	<u>3,778</u>	<u>18,384</u>

## High Easter Village Hall

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

#### 12. Movement in funds - continued

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 £
<b>Unrestricted funds</b>			
General fund	48,971	(45,193)	3,778
<b>Restricted funds</b>			
Restricted fund	21,164	(21,164)	-
<b>TOTAL FUNDS</b>	<u>70,135</u>	<u>(66,357)</u>	<u>3,778</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.

The project relating to the restricted funds received in year was the installation of new flooring. The project was completed 6 November 2024 and all restricted funds were expensed.

#### 13. Related party disclosures

There were no related party transactions for the year ended 31st March 2025.



# High Easter Village Hall

## Detailed Statement of Financial Activities for the year ended 31st

	31/3/25 £	31/3/24 £
<b>Income and endowments</b>		
<b>Other trading activities</b>		
Fundraising events	6,679	792
Booking & facility income	10,503	10,051
Bar takings	8,143	11,240
Football fees	750	600
Sundry income	70	143
	<hr/>	<hr/>
	26,145	22,826
<b>Charitable activities</b>		
Grants	2,000	19,164
	<hr/>	<hr/>
<b>Total incoming resources</b>	28,145	41,990
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Fundraiser event costs	1,369	291
<b>Other trading activities</b>		
Opening stock	1,687	1,519
Bar purchases	3,438	4,480
Bar licence	180	189
Training	-	240
Closing stock	(1,224)	(1,687)
	<hr/>	<hr/>
	4,081	4,741
<b>Investment management costs</b>		
Restricted fund expended	16,436	4,728
<b>Other</b>		
Football costs	375	300
Independent examiner	276	222
	<hr/>	<hr/>
	651	522
<b>Support costs</b>		
<b>Management</b>		
Operating licences	510	698
Refuse & cleaning	3,884	2,691
Carried forward	4,394	3,389

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## High Easter Village Hall

### Detailed Statement of Financial Activities for the year ended 31st

	31/3/25	31/3/24
	£	£
<b>Management</b>		
Brought forward	4,394	3,389
Rates and water	247	79
Insurance	1,819	1,621
Light and heat	3,117	3,687
Postage and stationery	85	-
Repairs & maintenance	10,101	4,424
	<hr/>	<hr/>
	19,763	13,200
 <b>Finance</b>		
Merchant fees	431	144
	<hr/>	<hr/>
Total resources expended	42,731	23,626
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(14,586)	18,364
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