

**Orpington Village Hall Trust**  
**Unaudited Financial Statements**  
**31 December 2020**

**BROWN & CO AUDIT LIMITED**

Chartered Accountants  
Riverside Business Centre  
River Lawn Road  
Tonbridge  
Kent  
TN9 1EP

# **Orpington Village Hall Trust**

## **Financial Statements**

**Year ended 31 December 2020**

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# **Orpington Village Hall Trust**

## **Trustees' Annual Report**

**Year ended 31 December 2020**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

### **Reference and administrative details**

<b>Registered charity name</b>	Orpington Village Hall Trust
<b>Charity registration number</b>	302959
<b>Principal office</b>	311 High Street Orpington Kent BR6 0NN
<b>The trustees</b>	Mr M Smart Mr P Cavalli Mrs J Bailey Mr N Farrow Mr R Gower Ms D Pickering Mr R Servant
<b>Independent examiner</b>	Brown & Co Audit Limited Chartered Accountants Riverside Business Centre River Lawn Road Tonbridge Kent TN9 1EP

### **Structure, governance and management**

The Orpington Village Hall Trust is an unincorporated registered Charity created by Deed on 31st December 1896.

Trustees are appointed by existing Trustees.

All funds within the Trust are unrestricted and are retained to maintain the Trust.

The Trustees review the affairs on an ongoing basis and meet regularly to agree strategy and the Trust activities.

### **Objectives and activities**

Under the terms of the Deed the Trustees run the charity to provide religious, moral, social and intellectual welfare and rational recreation and amusement of the inhabitants and visitors to the Parish of Orpington and to their friends.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.



# Orpington Village Hall Trust

## Trustees' Annual Report *(continued)*

Year ended 31 December 2020

### Achievements and performance

After quite a year in 2019, we started 2020 continuing to rebuild the confidence of the community in the facility after closures and cancellations and started to feel we were almost back to normal enquiry levels and income levels. Putting a very tough year behind us, we started with positivity and strength.

However, the world saw a completely unprecedented time unfolding from February with the first signs of the Coronavirus Pandemic, and confidence in bookings started to wane heading into March. Many of us really didn't understand the potential of what was to come and the impact on not only our business, but also on our tight-knit team, our future as a facility, and the community around us.

By mid-March we had already had to create a new cancellation policy, understanding the situation that was developing and allowing for flexibility in bookings to keep some business coming through despite the uncertainty, but some of our more vulnerable groups of regular hirers started to notice people not coming to class anymore, or taking decisions to isolate in case. We quickly got signs up for extra hand washing, issued public announcements to inform our users of extra precautions in place to allow classes to continue, and tried to communicate those groups who had made the decision to pause their sessions whilst the Government got the situation under control. And as a 'Lockdown' became a word being discussed, we made plans for a potential 'temporary' closure that we believed would only be a few weeks. Friday 20th March 2020 saw a government announcement asking the country to "stay at home" and Saturday March 21st 2020 became a date for a National Lockdown. We had no choice but to close our doors to all hall users and contact all hirers to cancel their bookings.

What became quite inspiring was how many of our hirers and class leaders were able to quickly think outside the box and adapt to life in Lockdown. Virtual classes were created, online forums for support, whatsapp groups and facebook groups set up to keep connected to students and for friends to stay in touch with each other. The world of online classes became an incredible lifeline to so many people and we did whatever we could to promote and encourage the 'attendance' of such events which would be invaluable to keeping some routine and sense of normality as time went on. We promoted all we could online and took the opportunity to try and build our own online presence and get some online social media training, making use of some free government courses available during this time. Our Trustees meetings and team 1:1s also became more accessible whilst many of the Trustee board were in isolation, or staff remaining at home, and virtual meetings became a whole new adventure.

As the initial lockdown started to look like it would be extended, another new word entered our world, as the Coronavirus Job Retention Scheme or "Furlough" was made available to all businesses facing closure or loss of income. We were able to confirm to all staff in April 2020 that the whole team were to be placed on "Furlough" and supported with 80% of their wages during the times of lockdown. This was the biggest lifeline of all - it allowed for us to continue to pay our team some income, without getting any income ourselves.

The first month was incredibly tough having had to refund hire fees and return deposits, and we started to have to use the savings pot, for a second year running until grants started to be awarded. The Facility Manager remained working for the short term, whilst we optimistically believed we would be able to re-open soon. However, as time wore on, it became financially unviable for this to continue and so they joined the rest of the team on Furlough in June 2020, with the ability to continue to manage the finances as a 'Director' of the organisation, and apply for the covid support grants, pay wages, and other roles that did not bring in any direct income.

We were successful in a grant application to the National Lottery Fund for support to keep our Dementia Support projects going during Lockdown and offer support virtually where possible. Our successful bid for £7000 allowed for us to create and distribute a Remote Support Pack which consisted of games, puzzles, quizzes, colouring pages and other entertainment options which we posted to all our database, but more importantly, we also shared to other networks and contacts to



# **Orpington Village Hall Trust**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 December 2020**

share as wide as as possible. The Bromley Dementia Hub were able to utilise it, other local charities were able to share it, we sent it to care homes and residential homes in the hope that they could also share it with residents and volunteers alike - anything to provide something to support people isolating at this time. The grant also allowed for us to commit to a virtual panto in December. As the year passed, and events were not able to run as previous years, we didn't want to lose the momentum of the previous year's Panto successes, so we were able to not only support the touring company we had built a relationship with by giving them financial support when their industry was severely impacted, but we were given a link to send out to our Dementia community, contacts and supporters to be able to enjoy a show from the comfort and safety of their home. Moving forward, we also built into the application the ability to make future cafés more accessible - so if people are continuing to shield, or simply not able to physically attend a café, we can offer them a remote option as well. This will be bought into the cafes when we finally relaunch them.

The latter half of the year saw continual changes in what we could offer to the community. We were able to partially reopen in August with limited hirers and strict controls in place. We were then introduced to the concept of 'Tiers' which again offered us different levels of opening and services we could offer, and then December saw another full lockdown which continued into 2021. With further government support grants, and the option for 'flexible furlough' we managed to survive with minimal income and a lot of patience. However, it also bought some difficult decisions in terms of what we could financially afford with staffing, and we sadly had to lose some vital members of the team with one redundancy and 5 casual team leaving us. It is always so hard to make these decisions, but we would like to take this opportunity to thank them for everything they did for us at the halls, and their understanding during this time.

As we move into 2021, more uncertainty will undoubtedly follow, but we are resilient and learning to adapt, and we will continue to do everything we can to keep our community safe.

# Orpington Village Hall Trust

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2020**

### **Financial review**

The toughest part of the pandemic was ensuring that the Trust and Facility remained financially secure. Without government supported grants and financial support (for example business rates being suspended), we would be facing a very different future, and we cannot go without expressing our gratitude for these lifelines.

With limited hire income throughout the year, undoubtedly the income drop from this area was significantly low, with only £37,354 from actual hall hires (once refunds and credits were returned when pandemic hit) compared to £125,400 in 2019. The grant income alone bought in a total of £83,335 during 2020 (further grants were received through 2021) which was broken down by Business Support Grants totalling £28,285.71 and the CJRS totalling £55,049.20 for the year. A further £19,138 was received from the Insurance Claims in 2019 from the rainwater damage.

However, expenditure didn't stop in reflection of the lack of income. The biggest expenditure remained with wages, although the Coronavirus Job Retention Scheme ("Furlough") supported much of this whilst we were closed. £107,994 was spent on staff wages, PAYE and Pensions. The key impact of the wages, whilst 80% of the staff wages was supported by Furlough, was that Tax, NI and Pensions were still ultimately the responsibility of the halls to cover, and of course when we reopened in part - we were not able to have the numbers of hirers in to cover the costs of opening, meaning that wages often were not covered by the limited income. However, we felt that as a community facility, and to protect our long-term future, it was vital for us to open for those businesses and services who were able to operate - to give them their income, to give people a place to go, and to combat loneliness and improve mental health of the halls users, but also of our team.

Many monthly facility services offered a variety of support with some companies allowing us to pause during lockdowns, whilst others still required payment throughout - even if they did not provide the service. Specifically, the lift maintenance contract and the vending machine contract were the two that hit high costs with no support. The vending machine contract is due to expire in 2021 and we will not be extending this, and they did not allow any early break from this. Electricity costs obviously did substantially drop during this time as we only paid for electricity that we used, so we ensured we kept minimal equipment running only. Business rates were given relief saving us approx. £2k.

However, a further blow came from our Landlord who issued us with a 300% increase in Building Insurance costs, following an already big increase in 2019 following the initial fire (2018), and then subsequent flood (2019). The cost has risen from around £2.5k prior to these events, to over £9k for 2020. We will need to seek legal advice and fight the liability around these incidents to protect this increase into the future, as that cost is not a sustainable amount for the Trust to cover.

Event fundraising income was, sadly, nil for the year - we were unable to organise and host any such events during the pandemic. The Dementia Café closed after the February event, as we moved to virtual support instead. We were able to secure a £7k grant towards the projects which allowed us to offer valuable support to those isolating at home. We also received just over £650 in donations for the Dementia Projects.

We also expanded the advertising opportunities for our hirers, which was limited of course during closure, but still bought in over £250 which shows there is room to develop this area next year.

Despite all this, however, we have finished the year with a net income of £1,797, with no further significant impact on the savings held.

# **Orpington Village Hall Trust**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2020**

### **Plans for future periods**

The Trustees have been granted a 999 year lease and will continue to run the Charity in accordance with the Deed.

The trustees' annual report was approved on 8 December 2021 and signed on behalf of the board of trustees by:



Mr R Cavalli  
Trustee



# Orpington Village Hall Trust

## Independent Examiner's Report to the Trustees of Orpington Village Hall Trust

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Orpington Village Hall Trust ('the charity') for the year ended 31 December 2020.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

*Brown & Co Audit Limited*

Brown & Co Audit Limited  
Chartered Accountants  
Independent Examiner

Riverside Business Centre  
River Lawn Road  
Tonbridge  
Kent  
TN9 1EP

8 December 2021



# Orpington Village Hall Trust

## Statement of Financial Activities

Year ended 31 December 2020

		2020	2019
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	129,005	129,005
Other income	5	19,138	19,138
<b>Total income</b>		<u>148,143</u>	<u>148,143</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of raising donations and legacies	6	145,502	145,502
Expenditure on charitable activities	7,8	844	844
<b>Total expenditure</b>		<u>146,346</u>	<u>146,346</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>1,797</u>	<u>1,797</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		65,704	65,704
<b>Total funds carried forward</b>		<u>67,501</u>	<u>67,501</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

# Orpington Village Hall Trust

## Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
<b>Current assets</b>				
Stocks	13	41		41
Debtors	14	30		28
Cash at bank and in hand		<u>72,368</u>		<u>68,292</u>
		<b>72,439</b>		<b>68,361</b>
 <b>Creditors: amounts falling due within one year</b>	 15	 <u>4,938</u>		 <u>2,657</u>
<b>Net current assets</b>			<b>67,501</b>	<b>65,704</b>
<b>Total assets less current liabilities</b>			<b>67,501</b>	<b>65,704</b>
<b>Net assets</b>			<b>67,501</b>	<b>65,704</b>
 <b>Funds of the charity</b>				
Unrestricted funds			<b>67,501</b>	<b>65,704</b>
<b>Total charity funds</b>	<b>16</b>		<b>67,501</b>	<b>65,704</b>

These financial statements were approved by the board of trustees and authorised for issue on 8 December 2021, and are signed on behalf of the board by:

Mr P Cavalli  
Trustee

The notes on pages 10 to 16 form part of these financial statements.

# Orpington Village Hall Trust

## Statement of Cash Flows

Year ended 31 December 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	1,797	(21,833)
<i>Adjustments for:</i>		
Interest payable and similar charges	61	62
Accrued expenses	756	24
<i>Changes in:</i>		
Stocks	—	69
Trade and other debtors	(2)	9
Trade and other creditors	1,525	(275)
Cash generated from operations	4,137	(21,944)
Interest paid	(61)	(62)
Net cash from/(used in) operating activities	4,076	(22,006)
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>4,076</b>	<b>(22,006)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>68,292</b>	<b>90,298</b>
<b>Cash and cash equivalents at end of year</b>	<b>72,368</b>	<b>68,292</b>

The notes on pages 10 to 16 form part of these financial statements.



# **Orpington Village Hall Trust**

## **Notes to the Financial Statements**

**Year ended 31 December 2020**

### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Orpington Village Hall, 311 High Street, Orpington, Kent, BR6 0NN.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Orpington Village Hall Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



# Orpington Village Hall Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% straight line
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#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.



# Orpington Village Hall Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Hall rentals	37,354	<b>37,354</b>	125,400	125,400
Vending machine sales	325	<b>325</b>	661	661
Fundraising income	—	<b>—</b>	5,084	5,084
Donations	20	<b>20</b>	19	19
Advertising	335	<b>335</b>	135	135
Dementia Cafe	7,636	<b>7,636</b>	1,225	1,225
COVID grants	83,335	<b>83,335</b>	—	—
<b>Gifts</b>				
Vending machine costs and leasing	—	<b>—</b>	(381)	(381)
	<u>129,005</u>	<u><b>129,005</b></u>	<u>132,143</u>	<u>132,143</u>

# Orpington Village Hall Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 5. Other income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Insurance Claim	<u>19,138</u>	<u>19,138</u>	<u>112,855</u>	<u>112,855</u>

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of generating income - Rentals	<u>145,502</u>	<u>145,502</u>	<u>265,241</u>	<u>265,241</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Support costs	<u>844</u>	<u>844</u>	<u>1,590</u>	<u>1,590</u>

### 8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2020 £	Total fund 2019 £
Governance costs	<u>844</u>	<u>844</u>	<u>1,590</u>

### 9. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>756</u>	<u>732</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	<u>107,994</u>	<u>109,710</u>

The average head count of employees during the year was 11 (2019: 16).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Orpington Village Hall Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 12. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2020 and 31 December 2020	<u>35,730</u>	<u>35,730</u>
<b>Depreciation</b>		
At 1 January 2020 and 31 December 2020	<u>35,730</u>	<u>35,730</u>
<b>Carrying amount</b>		
At 31 December 2020	<u>—</u>	<u>—</u>
At 31 December 2019	<u>—</u>	<u>—</u>

### 13. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>41</u>	<u>41</u>

### 14. Debtors

	2020 £	2019 £
Other debtors	<u>30</u>	<u>28</u>

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

	2020 £	2019 £
Accruals and deferred income	1,488	732
Other creditors	<u>3,450</u>	<u>1,925</u>
	<u>4,938</u>	<u>2,657</u>

### 16. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 20 20 £	Income £	Expenditure £	At 31 December r 2020 £
Unrestricted Fund	<u>65,704</u>	<u>148,143</u>	<u>(146,346)</u>	<u>67,501</u>

  

	At 1 January 20 19 £	Income £	Expenditure £	At 31 December 2019 £
Unrestricted Fund	<u>87,537</u>	<u>244,998</u>	<u>(266,831)</u>	<u>65,704</u>



# Orpington Village Hall Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

### 17. Analysis of changes in net debt

	At 1 Jan 2020 £	Cash flows £	At 31 Dec 2020 £
Cash at bank and in hand	<u>68,292</u>	<u>4,076</u>	<u>72,368</u>