

# ASTBURY VILLAGE HALL

England & Wales · Charity number 520008

## Details

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**Other names** VILLAGE HALL

**Status** Registered

**Legal form** Other

**Registered** 1965-02-25

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

## Contact

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**Address** Astbury Village Hall  
Peel Lane  
Astbury  
Congleton  
Cheshire  
CW12 4RQ

**Phone** 07857 234686

**Email** [astburyvillagehall@yahoo.co.uk](mailto:astburyvillagehall@yahoo.co.uk)

**Website** [astburyvillagehall.co.uk](http://astburyvillagehall.co.uk)

## Activities

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**Objects:** VILLAGE HALL

**Activities:** Maintenance of a Village Hall for community use.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** ECCLESIASTICAL PARISH OF ASTBURY AND ITS IMMEDIATE VICINITY
- Cheshire East

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£47,833	£33,611	-	-
2024-12-31	£47,553	£34,486	-	-
2023-12-31	£45,077	£42,753	-	-
2022-12-31	£35,202	£33,345	-	-
2021-12-31	£32,708	£23,760	-	-
2020-12-31	£28,976	£21,742	-	-

## Trustees

Name	Role	Appointed
<b>JOHN ROBERT HULSE</b>	Chair	2011-10-31
BRENDA COOK		2012-09-18
CAROLE GOODWIN		2016-06-06
Elizabeth Anne Edmunds		2024-01-11
Jean Nadin		2014-06-03
Melanie Lawton		2025-11-13
Sally Brightwell		2013-06-10
Sean Harrop		2025-11-13
Victoria Dawson		2025-11-13

**ASTBURY VILLAGE HALL**

England & Wales - Charity number 520008

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# Accounts

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**Charity registration number 520008 (England and Wales)**

**ASTBURY VILLAGE HALL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

# ASTBURY VILLAGE HALL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mrs J M Nadin  
Mrs S Brightwell  
Mr J R Hulse  
Mrs B C Cook  
Mrs C Goodwin  
Mrs Elizabeth Edmunds  
Mrs V C Dawson (Appointed 13 November 2025)  
Mrs Melanie Lawton (Appointed 13 November 2025)  
Mr Sean Harrop (Appointed 13 November 2025)

### Charity registration

England and Wales 520008

### Principal address

Peel Lane  
Astbury  
Congleton  
Cheshire  
CW12 4RQ

### Independent examiner

Amanda Grint, FCCA  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
England  
CW12 1ET

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# ASTBURY VILLAGE HALL

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# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

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The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The Public Area of Benefit is the Ecclesiastical Parish of Astbury and its immediate vicinity. The charity provides a Building and Facilities for the Arts, Culture, Sport and Recreation of the General Public of the Area of Benefit.

Users of the Hall pay at the rate determined by the Management Committee at the Annual General Meeting. The policy is to charge sufficient through rentals to run and maintain the Hall and The Close and to build up a Contingency Fund for major repairs and to fulfil statutory requirements.

During the year the Hall was hired out on a regular basis to various groups for meetings. It was available also for private parties, wedding receptions, exhibitions and public meetings.

The Close is currently tenanted and provides a source of income for the Hall. The Steward invoices the Committee and is paid for services rendered.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The hall has maintained a good level this year and continued to maintain stability and continuing to support the local community. We have welcomed new committee members this year which has been welcomed and will bring additional support and new ideas to the existing committee. The new Caf account is going well and generating some interest on the savings. Moving forward into 2026 we would like to explore options on how we can invest and improve our hall, benefiting all users and the local community.

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Management Committee's reserves policy is to keep a minimum of £15,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow.

£77,368 of unrestricted funds were available as cash at bank and in hand on 31 December 2025.

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

The governing document is a Conveyance dated 4th April 1946; the charity was registered on 25th February 1965.

# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2025*

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs J M Nadin

Mrs R Birchall

(Resigned 21 January 2025)

Mr N Barton

(Resigned 21 January 2025)

Mrs S Brightwell

Mr J R Hulse

Mrs B C Cook

Mrs C Goodwin

Mrs Elizabeth Edmunds

Mrs V C Dawson

(Appointed 13 November 2025)

Mrs Melanie Lawton

(Appointed 13 November 2025)

Mr Sean Harrop

(Appointed 13 November 2025)

### *Recruitment and appointment of trustees*

Any vacant Trustee positions are advertised in the local area, all committee members must be reappointed each year at the AGM. The AGM is open to members of the old and new committees and to the inhabitants of the age of 18 years or upwards of either sex of the Parish of Astbury for the purpose of receiving the Report and accounts of the old committee and to confirm the new committee.

The trustees' report was approved by the Board of Trustees.

Mr J R Hulse

**Trustee**

26 May 2026

# ASTBURY VILLAGE HALL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY VILLAGE HALL

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I report to the trustees on my examination of the financial statements of Astbury Village Hall (the charity) for the year ended 31 December 2025.

### **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.

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

**Amanda Grint, FCCA**  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET  
England

2 June 2026

# ASTBURY VILLAGE HALL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2025*

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
<u>Charitable activities</u>			
Hall hire	3	39,789	39,439
Other trading activities	4	881	1,514
Investments	5	7,163	6,600
<b>Total income</b>		<u>47,833</u>	<u>47,553</u>
<b>Expenditure on:</b>			
<u>Charitable activities</u>			
Village Hall expenditure	6	32,556	34,039
The Close expenditure	6	1,055	447
<b>Total charitable expenditure</b>		<u>33,611</u>	<u>34,486</u>
<b>Total expenditure</b>		<u>33,611</u>	<u>34,486</u>
<b>Net income and movement in funds</b>		14,222	13,067
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2025		842,781	829,714
<b>Fund balances at 31 December 2025</b>		<u>857,003</u>	<u>842,781</u>

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

# ASTBURY VILLAGE HALL

## BALANCE SHEET

AS AT 31 DECEMBER 2025

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	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	480,955		480,955	
Investment property	13	300,000		300,000	
		<u>780,955</u>		<u>780,955</u>	
<b>Current assets</b>					
Cash at bank and in hand		77,368		63,156	
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,320)</u>		<u>(1,330)</u>	
<b>Net current assets</b>			76,048		61,826
<b>Total assets less current liabilities</b>			<u>857,003</u>		<u>842,781</u>
<b>The funds of the charity</b>					
Unrestricted funds	15	857,003		842,781	
		<u>857,003</u>		<u>842,781</u>	

The financial statements were approved by the trustees on 26 May 2026

Mr J R Hulse  
Trustee

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

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#### 1 Accounting policies

##### Charity information

Astbury Village Hall is an unincorporated charitable trust.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's conveyance, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Hall hire</b>		
Charitable rental income	39,789	39,439

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bar Fees	881	1,514
	<u>881</u>	<u>1,514</u>

#### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	6,600	6,600
Interest receivable	563	-
	<u>7,163</u>	<u>6,600</u>

#### 6 Expenditure on charitable activities

	Village Hall expenditure 2025 £	The Close expenditure 2025 £	Total 2025 £	Village Hall expenditure 2024 £	The Close expenditure 2024 £	Total 2024 £
<b>Direct costs</b>						
Rates and water	716	-	716	592	-	592
Insurance	1,161	470	1,631	1,099	447	1,546
Light and heat	4,209	-	4,209	9,028	-	9,028
Telephone	1,128	-	1,128	1,025	-	1,025
Stewards' fee	10,380	-	10,380	10,670	-	10,670
Cleaning and Sundries	1,683	-	1,683	1,288	-	1,288
Repairs, maintenance and renewals	8,161	585	8,746	6,312	-	6,312
Licences	588	-	588	560	-	560
Cleaner costs	3,590	-	3,590	2,895	-	2,895
	<u>31,616</u>	<u>1,055</u>	<u>32,671</u>	<u>33,469</u>	<u>447</u>	<u>33,916</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	940	-	940	570	-	570
	<u>32,556</u>	<u>1,055</u>	<u>33,611</u>	<u>34,039</u>	<u>447</u>	<u>34,486</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>32,556</u>	<u>1,055</u>	<u>33,611</u>	<u>34,039</u>	<u>447</u>	<u>34,486</u>

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 7 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	940	570
	<u>940</u>	<u>570</u>
<b>Analysed between:</b>		
Village Hall expenditure	940	570
	<u>940</u>	<u>570</u>

### 8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	580	420
	<u>580</u>	<u>420</u>

### 9 Trustees

No trustee received any remuneration for their role as a trustee during the year (2024: £Nil).

Professional Services Provided by Trustees:

One trustee, Sally Brightwell, was paid for providing specialized professional services to the trust. These services were authorized by the Trust Deed.

Total Amount Paid: £10,380 (2024: £10,670) for her role as Village Hall Steward.

Basis of Payment: The payments were made to the trustee as a self-employed contractor in line with market rates for similar services.

Conflict of Interest: The conflict of interest was managed by ensuring the beneficiary trustee was not involved in the decision-making process to appoint themselves for these services

### 10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 12 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 January 2025	480,955
At 31 December 2025	480,955
<b>Carrying amount</b>	
At 31 December 2025	480,955
At 31 December 2024	480,955

### 13 Investment property

	2025 £
<b>Fair value</b>	
At 1 January 2025 and 31 December 2025	300,000

	2025 £	2024 £
Freehold	300,000	300,000

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,320	1,330

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	842,781	47,833	(33,611)	857,003

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 15 Unrestricted funds

(Continued)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	829,714	47,553	(34,486)	842,781

### 16 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Stewards' fees	
	2025	2024
	£	£
Key management personnel	10,380	10,670
	<u>10,380</u>	<u>10,670</u>

Sally Brightwell a trustee of the charity, is paid on a self-employed basis for her role as the Village Hall Steward.

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2025	2024
	£	£
Key management personnel	800	910
	<u>-</u>	<u>-</u>

**ASTBURY VILLAGE HALL**

England & Wales - Charity number 520008

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# Accounts

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**Charity registration number 520008 (England and Wales)**

**ASTBURY VILLAGE HALL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

# ASTBURY VILLAGE HALL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs J M Nadin  
Mrs Y Walker  
Mrs R Birchall  
Mr N Barton  
Mrs S Brightwell  
Mr J R Hulse  
Mrs B C Cook  
Mrs C Goodwin  
Mrs Elizabeth Edmunds

(Appointed 11 January 2024)

**Charity number (England and Wales)**

520008

**Principal address**

Peel Lane  
Astbury  
Congleton  
Cheshire  
CW12 4RQ

**Independent examiner**

Amanda Grint, FCCA  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
England  
CW12 1ET

# ASTBURY VILLAGE HALL

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# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

---

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### **Objectives and activities**

The Public Area of Benefit is the Ecclesiastical Parish of Astbury and its immediate vicinity. The charity provides a Building and Facilities for the Arts, Culture, Sport and Recreation of the General Public of the Area of Benefit.

Users of the Hall pay at the rate determined by the Management Committee at the Annual General Meeting. The policy is to charge sufficient through rentals to run and maintain the Hall and The Close and to build up a Contingency Fund for major repairs and to fulfil statutory requirements.

During the year the Hall was hired out on a regular basis to various groups for meetings. It was available also for private parties, wedding receptions, exhibitions and public meetings.

The Close is currently tenanted and provides a source of income for the Hall. The Steward invoices the Committee and is paid for services rendered.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The hall has continued to grow. Bookings have increased which has helped to support the increased costs for the gas and electric. The price increase in hire has supported the increase in overheads which has allowed us to maintain our cash flow. New Gas and Electric contracts started in November and has reduced our costs which is good news. Trustees have agreed to replace the outside lights to improve visibility for everyone. It was also agreed to set up a new bank account that allows another member to access. This allowing joint responsibility for any payments made etc. It was agreed that some of the funds once set up would be transferred to a high interest account.

#### **Financial review**

##### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Management Committee's reserves policy is to keep a minimum of £15,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow.

£63,156 of unrestricted funds were available as cash at bank and in hand on 31 December 2024.

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

The governing document is a Conveyance dated 4th April 1946; the charity was registered on 25th February 1965.

# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs K Wainwright

(Resigned 31 December 2024)

Mrs J M Nadin

Mrs Y Walker

Mrs R Birchall

Mr N Barton

Mrs S Brightwell

Mr J R Hulse

Mrs B C Cook

Mrs C Goodwin

Mrs Elizabeth Edmunds

(Appointed 11 January 2024)

### *Recruitment and appointment of trustees*

Any vacant Trustee positions are advertised in the local area, all committee members must be reappointed each year at the AGM. The AGM is open to members of the old and new committees and to the inhabitants of the age of 18 years or upwards of either sex of the Parish of Astbury for the purpose of receiving the Report and accounts of the old committee and to confirm the new committee.

The trustees' report was approved by the Board of Trustees.

Mr J R Hulse

**Trustee**

22 May 2025

# ASTBURY VILLAGE HALL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY VILLAGE HALL

---

I report to the trustees on my examination of the financial statements of Astbury Village Hall (the charity) for the year ended 31 December 2024.

### **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.

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

**Amanda Grint, FCCA**  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET  
England  
2 June 2025

# ASTBURY VILLAGE HALL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2024*

---

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Income from:</b>			
<u>Charitable activities</u>			
Hall hire	3	39,439	37,101
Other trading activities	4	1,514	1,376
Investments	5	6,600	6,600
<b>Total income</b>		<u>47,553</u>	<u>45,077</u>
<b>Expenditure on:</b>			
<u>Charitable activities</u>			
Village Hall expenditure	6	34,039	42,215
The Close expenditure	6	447	538
<b>Total charitable expenditure</b>		<u>34,486</u>	<u>42,753</u>
<b>Total expenditure</b>		<u>34,486</u>	<u>42,753</u>
<b>Net income and movement in funds</b>		13,067	2,324
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2024		829,714	827,390
<b>Fund balances at 31 December 2024</b>		<u>842,781</u>	<u>829,714</u>

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

# ASTBURY VILLAGE HALL

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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	Notes	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	12	480,955	480,955
Investment property	13	300,000	300,000
		<u>780,955</u>	<u>780,955</u>
<b>Current assets</b>			
Cash at bank and in hand		63,156	50,059
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,330)</u>	<u>(1,300)</u>
<b>Net current assets</b>		<u>61,826</u>	<u>48,759</u>
<b>Total assets less current liabilities</b>		<u>842,781</u>	<u>829,714</u>
<b>The funds of the charity</b>			
Unrestricted funds	15	842,781	829,714
		<u>842,781</u>	<u>829,714</u>

The financial statements were approved by the trustees on 22 May 2025

Mr J R Hulse  
Trustee

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

##### Charity information

Astbury Village Hall is an unincorporated charitable trust.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's conveyance, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
-----------------------------	-----------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Hall hire</b>		
Charitable rental income	39,439	37,101

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bar Fees	1,514	1,376

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	6,600	6,600

### 6 Expenditure on charitable activities

	Village Hall expenditure 2024 £	The Close expenditure 2024 £	Total 2024 £	Village Hall expenditure 2023 £	The Close expenditure 2023 £	Total 2023 £
<b>Direct costs</b>						
Rates and water	592	-	592	589	-	589
Insurance	1,099	447	1,546	1,024	398	1,422
Light and heat	9,028	-	9,028	4,618	-	4,618
Telephone	1,025	-	1,025	642	-	642
Stewards' fee	10,670	-	10,670	11,170	-	11,170
Cleaning and Sundries	1,288	-	1,288	3,793	-	3,793
Repairs, maintenance and renewals	6,312	-	6,312	19,437	140	19,577
Licences	560	-	560	522	-	522
Cleaner costs	2,895	-	2,895	-	-	-
	<u>33,469</u>	<u>447</u>	<u>33,916</u>	<u>41,795</u>	<u>538</u>	<u>42,333</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	570	-	570	420	-	420
	<u>34,039</u>	<u>447</u>	<u>34,486</u>	<u>42,215</u>	<u>538</u>	<u>42,753</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>34,039</u>	<u>447</u>	<u>34,486</u>	<u>42,215</u>	<u>538</u>	<u>42,753</u>

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Support costs allocated to activities

	2024	2023
	£	£
Governance costs	570	420
	<u>570</u>	<u>420</u>
<b>Analysed between:</b>		
Village Hall expenditure	570	420
	<u>570</u>	<u>420</u>

### 8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	420	420
	<u>420</u>	<u>420</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 12 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 January 2024	480,955
At 31 December 2024	480,955
<b>Carrying amount</b>	
At 31 December 2024	480,955
At 31 December 2023	480,955

### 13 Investment property

	2024 £
<b>Fair value</b>	
At 1 January 2024 and 31 December 2024	300,000

	2024 £	2023 £
Freehold	300,000	300,000

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	1,330	1,300

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	829,714	47,553	(34,486)	842,781

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 15 Unrestricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	827,390	45,077	(42,753)	829,714
	<u>827,390</u>	<u>45,077</u>	<u>(42,753)</u>	<u>829,714</u>

### 16 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Stewards' fees	
	2024	2023
	£	£
Key management personnel	10,670	11,170
	<u>10,670</u>	<u>11,170</u>
	<u>10,670</u>	<u>11,170</u>

Sally Brightwell a trustee of the charity, is paid on a self-employed basis for her role as the Village Hall Steward.

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
Key management personnel	910	910
	<u>910</u>	<u>910</u>
	<u>910</u>	<u>910</u>

**ASTBURY VILLAGE HALL**

England & Wales - Charity number 520008

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# Accounts

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Charity registration number 520008

**ASTBURY VILLAGE HALL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# ASTBURY VILLAGE HALL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs K Wainwright Mrs J M Nadin Mrs Y Walker Mrs R Birchall Mr N Barton Mrs S Brightwell Mr J R Hulse Mrs B C Cook Mrs C Goodwin
<b>Charity number</b>	520008
<b>Principal address</b>	Peel Lane Astbury Congleton Cheshire CW12 4RQ
<b>Independent examiner</b>	Amanda Grint, FCCA Hammond McNulty LLP Bank House Market Square Congleton Cheshire England CW12 1ET

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# ASTBURY VILLAGE HALL

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 DECEMBER 2023*

---

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The Public Area of Benefit is the Ecclesiastical Parish of Astbury and its immediate vicinity. The charity provides a Building and Facilities for the Arts, Culture, Sport and Recreation of the General Public of the Area of Benefit.

Users of the Hall pay at the rate determined by the Management Committee at the Annual General Meeting. The policy is to charge sufficient through rentals to run and maintain the Hall and The Close and to build up a Contingency Fund for major repairs and to fulfil statutory requirements.

During the year the Hall was hired out on a regular basis to various groups for meetings. It was available also for private parties, wedding receptions, exhibitions and public meetings.

The Close is currently tenanted and provides a source of income for the Hall. The Steward invoices the Committee and is paid for services rendered.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

The hall has continued to grow. Bookings have increased which has helped to support the increased costs for the gas and electric. This doubled in the October but due to a small price increase on hire charges this has allowed us to maintain the cash flow. We continue to improve the hall. A new cooker was installed and the exterior/interior was painted throughout. A Honeywell controller was installed to help with running costs of the heating.

### **Financial review**

#### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Management Committee's reserves policy is to keep a minimum of £15,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow.

£50,059 of unrestricted funds were available as cash at bank and in hand on 31 December 2023.

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

The governing document is a Conveyance dated 4th April 1946; the charity was registered on 25th February 1965.

# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2023*

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs K Wainwright

Mrs J M Nadin

Mrs Y Walker

Mrs R Birchall

Mr N Barton

Mrs S Brightwell

Mr J R Hulse

Mrs B C Cook

Mrs C Goodwin

### *Recruitment and appointment of trustees*

Any vacant Trustee positions are advertised in the local area, all committee members must be reappointed each year at the AGM. The AGM is open to members of the old and new committees and to the inhabitants of the age of 18 years or upwards of either sex of the Parish of Astbury for the purpose of receiving the Report and accounts of the old committee and to confirm the new committee.

The trustees' report was approved by the Board of Trustees.

.....

Mr J R Hulse

**Trustee**

Date: .....

# ASTBURY VILLAGE HALL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ASTBURY VILLAGE HALL

---

I report to the trustees on my examination of the financial statements of Astbury Village Hall (the charity) for the year ended 31 December 2023.

### **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 2011 Act).

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.

**Amanda Grint, FCCA**

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET  
England

Dated: .....

# ASTBURY VILLAGE HALL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 DECEMBER 2023*

---

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Income from:</b>			
<u>Charitable activities</u>			
Hall hire	3	37,101	27,557
Other trading activities	4	1,376	1,045
Investments	5	6,600	6,600
<b>Total income</b>		<u>45,077</u>	<u>35,202</u>
<b>Expenditure on:</b>			
<u>Charitable activities</u>			
Village Hall expenditure	6	42,215	31,353
The Close expenditure	6	538	1,992
<b>Total charitable expenditure</b>		<u>42,753</u>	<u>33,345</u>
<b>Total expenditure</b>		<u>42,753</u>	<u>33,345</u>
<b>Net income and movement in funds</b>		2,324	1,857
<b>Reconciliation of funds:</b>			
Fund balances at 1 January 2023		827,390	825,533
<b>Fund balances at 31 December 2023</b>		<u>829,714</u>	<u>827,390</u>

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

# ASTBURY VILLAGE HALL

## BALANCE SHEET

AS AT 31 DECEMBER 2023

---

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		480,955		480,955
Investment property	13		300,000		300,000
			<u>780,955</u>		<u>780,955</u>
<b>Current assets</b>					
Cash at bank and in hand		50,059		47,655	
<b>Creditors: amounts falling due within one year</b>	14		<u>(1,300)</u>		<u>(1,220)</u>
<b>Net current assets</b>			<u>48,759</u>		<u>46,435</u>
<b>Total assets less current liabilities</b>			<u>829,714</u>		<u>827,390</u>
<b>Net assets excluding pension liability</b>			<u>829,714</u>		<u>827,390</u>
			<u><u>829,714</u></u>		<u><u>827,390</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>829,714</u>		<u>827,390</u>
			<u>829,714</u>		<u>827,390</u>
			<u><u>829,714</u></u>		<u><u>827,390</u></u>

The financial statements were approved by the trustees on .....

.....

Mr J R Hulse

**Trustee**

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

---

#### 1 Accounting policies

##### Charity information

Astbury Village Hall is an unincorporated charitable trust.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's conveyance, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
-----------------------------	-----------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

---

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Hall hire</b>		
Charitable rental income	37,101	27,557

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bar fees	1,376	1,045

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	6,600	6,600

### 6 Expenditure on charitable activities

	Village Hall expenditure 2023 £	The Close expenditure 2023 £	Total 2023 £	Village Hall expenditure 2022 £	The Close expenditure 2022 £	Total 2022 £
<b>Direct costs</b>						
Rates and water	589	-	589	509	-	509
Insurance	1,024	398	1,422	1,009	324	1,333
Light and heat	4,618	-	4,618	2,675	-	2,675
Telephone	642	-	642	728	-	728
Stewards' fees	11,170	-	11,170	9,460	-	9,460
Cleaning and sundries	3,793	-	3,793	3,060	-	3,060
Repairs, maintenance and renewals	19,437	140	19,577	12,301	1,668	13,969
Licences	522	-	522	1,251	-	1,251
	<u>41,795</u>	<u>538</u>	<u>42,333</u>	<u>30,993</u>	<u>1,992</u>	<u>32,985</u>
<b>Share of support and governance costs (see note 7)</b>						
Governance	420	-	420	360	-	360
	<u>42,215</u>	<u>538</u>	<u>42,753</u>	<u>31,353</u>	<u>1,992</u>	<u>33,345</u>
<b>Analysis by fund</b>						
Unrestricted funds	<u>42,215</u>	<u>538</u>	<u>42,753</u>	<u>31,353</u>	<u>1,992</u>	<u>33,345</u>

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Support costs allocated to activities

	2023	2022
	£	£
Governance costs	420	360
	<u>          </u>	<u>          </u>
<b>Analysed between:</b>		
Village Hall expenditure	420	360
	<u>          </u>	<u>          </u>

### 8 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	420	360
	<u>          </u>	<u>          </u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 12 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 January 2023	480,955
At 31 December 2023	480,955
<b>Carrying amount</b>	
At 31 December 2023	480,955
At 31 December 2022	480,955

Investment properties rented to another entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £300,000 (2022 - £300,000).

### 13 Investment property

	2023 £
<b>Fair value</b>	
At 1 January 2023 and 31 December 2023	300,000

	2023 £	2022 £
Freehold	300,000	300,000

### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,300	1,220

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	827,390	45,077	(42,753)	829,714

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 15 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	825,533	35,202	(33,345)	827,390

### 16 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Stewards' fees	
	2023	2022
	£	£
Key management personnel	11,170	9,460
	<u>11,170</u>	<u>9,460</u>

Sally Brightwell a trustee of the charity, is paid on a self-employed basis for her role as the Village Hall Steward.

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2023	2022
	£	£
Key management personnel	910	860
	<u>-</u>	<u>-</u>

**ASTBURY VILLAGE HALL**

England & Wales - Charity number 520008

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# Accounts

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Charity registration number 520008

**ASTBURY VILLAGE HALL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# ASTBURY VILLAGE HALL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs K Wainwright  
Mrs J M Nadin  
Mrs Y Walker  
Mrs R Birchall  
Mr N Barton  
Mrs S Brightwell  
Mr J R Hulse  
Mrs B C Cook  
Mrs C Goodwin

**Charity number** 520008

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**Independent examiner**

Colin Higginson - FCCA  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

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# ASTBURY VILLAGE HALL

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

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# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2022*

---

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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**

The Public Area of Benefit is the Ecclesiastical Parish of Astbury and its immediate vicinity. The charity provides a Building and Facilities for the Arts, Culture, Sport and Recreation of the General Public of the Area of Benefit.

Users of the Hall pay at the rate determined by the Management Committee at the Annual General Meeting. The policy is to charge sufficient through rentals to run and maintain the Hall and The Close and to build up a Contingency Fund for major repairs and to fulfil statutory requirements.

During the year the Hall was hired out on a regular basis to various groups for meetings. It was available also for private parties, wedding receptions, exhibitions and public meetings.

The Close is currently tenanted and provides a source of income for the Hall. The Steward invoices the Committee and is paid for services rendered.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Many improvements have been made during 2022. The Close had more windows replaced and a large section of the roof was refelted and slated to make water tight.

The Village Hall is trying its best to keep up with the times and a large screen was installed with a projector and sound system. This can be used by everyone and provides a great additional service. A notice board was put into the entrance allowing people to promote their services at the hall.

Maintenance on the hall continues with the toilets and entrance being painted. All gutting and fascia boards were replaced outside too. We also erected a bollard to protect the building as people like to cut corners.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Management Committee's reserves policy is to keep a minimum of £10,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow.

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

The governing document is a Conveyance dated 4th April 1946; the charity was registered on 25th February 1965.

# ASTBURY VILLAGE HALL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

---

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs K Wainwright  
Mrs J M Nadin  
Mrs Y Walker  
Mrs R Birchall  
Mr N Barton  
Mrs S Brightwell  
Mr J R Hulse  
Mrs B C Cook  
Mrs C Goodwin

Any vacant Trustee positions are advertised in the local area, all committee members must be reappointed each year at the AGM. The AGM is open to members of the old and new committees and to the inhabitants of the age of 18 years or upwards of either sex of the Parish of Astbury for the purpose of receiving the Report and accounts of the old committee and to confirm the new committee.

The trustees' report was approved by the Board of Trustees.



.....  
Mr J R Hulse

Trustee

Date: *15<sup>th</sup> June '23*

# ASTBURY VILLAGE HALL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ASTBURY VILLAGE HALL

---

I report to the trustees on my examination of the financial statements of Astbury Village Hall (the charity) for the year ended 31 December 2022.

#### **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 2011 Act).

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.



**Colin Higginson - FCCA**

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

Dated: .....

# ASTBURY VILLAGE HALL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>			
Donations and legacies	3	-	10,703
<b><u>Charitable activities</u></b>			
Hall hire	4	27,557	15,403
Bar fees	5	1,045	-
The Close rental income	6	6,600	6,600
<b>Total income</b>		<u>35,202</u>	<u>32,706</u>
<b><u>Expenditure on:</u></b>			
<b><u>Charitable activities</u></b>			
Village Hall expenditure	7	31,353	18,708
The Close expenditure	7	1,992	5,051
<b>Total charitable expenditure</b>		<u>33,345</u>	<u>23,759</u>
<b>Net income for the year/ Net movement in funds</b>		1,857	8,947
Fund balances at 1 January 2022		<u>825,533</u>	<u>816,586</u>
<b>Fund balances at 31 December 2022</b>		<u><u>827,390</u></u>	<u><u>825,533</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# ASTBURY VILLAGE HALL

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		480,955		480,955
Investment property	13		300,000		300,000
			<u>780,955</u>		<u>780,955</u>
<b>Current assets</b>					
Cash at bank and in hand		47,655		45,798	
<b>Creditors: amounts falling due within one year</b>	14	(1,220)		(1,220)	
Net current assets			<u>46,435</u>		<u>44,578</u>
<b>Total assets less current liabilities</b>			<u>827,390</u>		<u>825,533</u>
<b>Income funds</b>					
Unrestricted funds			<u>827,390</u>		<u>825,533</u>
			<u>827,390</u>		<u>825,533</u>

The financial statements were approved by the Trustees on 15<sup>th</sup> June 23



Mr J R Hulse  
Trustee

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

---

#### **1 Accounting policies**

##### **Charity information**

Astbury Village Hall is an unincorporated charitable trust.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's conveyance, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. ~~Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.~~

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
-----------------------------	-----------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Total	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	-	700
Government grants	-	10,003
	<u>-</u>	<u>10,703</u>
	<u>-</u>	<u>10,703</u>
<b>Donations and gifts</b>		
Donations	-	700
	<u>-</u>	<u>700</u>
	<u>-</u>	<u>700</u>

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies (Continued)

**Grants receivable for core activities**

Cheshire East Covid-19 grants	-	10,003
	<u>          </u>	<u>          </u>
	-	10,003
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	Hall hire 2022 £	Hall hire 2021 £
Charitable rental income	27,557	15,403
	<u>          </u>	<u>          </u>

### 5 Bar fees

	Unrestricted funds 2022 £	Total 2021 £
Bar fees	1,045	-
	<u>          </u>	<u>          </u>

### 6 The Close rental income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Rental income	6,600	6,600
	<u>          </u>	<u>          </u>

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Charitable activities

	Village Hall expenditure 2022 £	The Close expenditure 2022 £	Total 2022 £	Village Hall expenditure 2021 £	The Close expenditure 2021 £	Total 2021 £
Rates and water	509	-	509	123	-	123
Insurance	1,009	324	1,333	886	275	1,161
Light and heat	2,675	-	2,675	2,250	-	2,250
Telephone	728	-	728	697	-	697
Stewards' fees	9,460	-	9,460	9,030	-	9,030
Computer expenses	-	-	-	75	-	75
Cleaning and sundries	3,060	-	3,060	799	-	799
Repairs, maintenance and renewals	12,301	1,668	13,969	4,418	4,776	9,194
Licences	1,251	-	1,251	70	-	70
	<u>30,993</u>	<u>1,992</u>	<u>32,985</u>	<u>18,348</u>	<u>5,051</u>	<u>23,399</u>
Share of governance costs (see note 8)	360	-	360	360	-	360
	<u>31,353</u>	<u>1,992</u>	<u>33,345</u>	<u>18,708</u>	<u>5,051</u>	<u>23,759</u>

### 8 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Audit fees	-	360	360	360
	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>
Analysed between Charitable activities	-	360	360	360
	<u>-</u>	<u>360</u>	<u>360</u>	<u>360</u>

Governance costs includes payments to the auditors of £360 (2021- £360) for independent examiner fees.

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Tangible fixed assets

	Freehold land and buildings £
<b>Cost</b>	
At 1 January 2022	480,955
At 31 December 2022	480,955
<b>Carrying amount</b>	
At 31 December 2022	480,955
At 31 December 2021	480,955

Investment properties rented to another group entity have been accounted for using the cost model. The carrying value of these investment properties included within tangible fixed assets is £300,000 (2021 - £300,000).

#### 13 Investment property

	2022 £
<b>Fair value</b>	
At 1 January 2022 and 31 December 2022	300,000

	2022 £	2021 £
Freehold	300,000	300,000
Long leasehold	-	-
Short leasehold	-	-

# ASTBURY VILLAGE HALL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2022*

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**14 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,220	1,220
	<u>1,220</u>	<u>1,220</u>

**15 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).



**ASTBURY VILLAGE HALL**

England & Wales - Charity number 520008

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st December 2021  
for  
Astbury Village Hall

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

**Astbury Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31st December 2021**

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## Astbury Village Hall

### Report of the Trustees for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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**

##### **Objectives and aims**

The Public Area of Benefit is the Ecclesiastical Parish of Astbury and its immediate vicinity. The charity provides a Building and Facilities for the Arts, Culture, Sport and Recreation of the General Public of the Area of Benefit.

Users of the Hall pay at the rate determined by the Management Committee at the Annual General Meeting. The policy is to charge sufficient through rentals to run and maintain the Hall and The Close and to build up a Contingency Fund for major repairs and to fulfil statutory requirements.

During the year the Hall was hired out on a regular basis to various groups for meetings. It was available also for private parties, wedding receptions, exhibitions and public meetings.

The Close is currently tenanted and provides a source of income for the Hall. The Steward invoices the Committee and is paid for services rendered.

##### **Public benefit**

The trustees have complied with their duty to have due regard for the guidance on the public benefit issued by the Charity Commission.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The trust continued to maintain the village hall, this year among other things a hearing loop was completed, a new fridge/freezer installed, and a new notice board is up and looking fab!

The Close roof has been mended, with no reports of any leaks.

Bookings for the Hall are starting to return to normal since COVID-19 restrictions were lifted however some bookings were cancelled at the start of the year due to lockdown restrictions, so the hall rental income is still below 2019 levels. Cheshire East Council grants have compensated for the fall in income.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Management Committee's reserves policy is to keep a minimum of £10,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow.

##### **Going concern**

The trustees have considered the potential impact of COVID-19 on the principal activities of the business and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The governing document is a Conveyance dated 4th April 1946; the charity was registered on 25th February 1965.

##### **Recruitment and appointment of new trustees**

Any vacant Trustee positions are advertised in the local area, all committee members must be reappointed each year at the AGM. The AGM is open to members of the old and new committees and to the inhabitants of the age of 18 years or upwards of either sex of the Parish of Astbury for the purpose of receiving the Report and accounts of the old committee and to confirm the new committee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

520008

Astbury Village Hall

Report of the Trustees  
for the Year Ended 31st December 2021

**Principal address**

Peel Lane  
Astbury  
Congleton  
Cheshire  
CW12 4RQ

**Trustees**

Mr J Hulse	Chairman, Churchwarden
Mrs Y Walker	Secretary
Mrs R Birchall	Treasurer
Mrs B Cook	Astbury Parochial Church Council
Mrs J Nadin	Astbury Church Toddlers Group
Mr N Barton	Parish Council
Mrs K Wainwright	Astbury Women's Institute
Mrs C Goodwin	Astbury Ladies Fellowship
Mrs S Brightwell	Steward

Trustees can be elected each year but there is no time limit on the term of their office.

The committee members from village groups are elected annually.

**Independent Examiner**

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

Approved by order of the board of trustees on ..... *JUNE 9<sup>th</sup> 2022* ..... and signed on its behalf by:



.....  
J R Hulse - Trustee

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

**Independent examiner's report to the trustees of Astbury Village Hall**

I report to the charity trustees on my examination of the accounts of Astbury Village Hall (the Trust) for the year ended 31st December 2021.

**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.



Colin Higginson  
FCCA, FMAAT  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

Date: 20th June 2022

Astbury Village Hall

Statement of Financial Activities  
for the Year Ended 31st December 2021

	Notes	Unrestricted funds £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
<b>VOLUNTARY INCOME FROM</b>					
Donations and legacies		700	-	700	-
<b>Charitable activities</b>					
The Hall		10,003	-	10,003	11,334
Other trading activities	2	-	-	-	250
Investment income	3	22,005	-	22,005	17,392
<b>Total</b>		<b>32,708</b>	<b>-</b>	<b>32,708</b>	<b>28,976</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
The Hall		18,349	-	18,349	21,054
The Close		5,051	-	5,051	328
Other		360	-	360	360
<b>Total</b>		<b>23,760</b>	<b>-</b>	<b>23,760</b>	<b>21,742</b>
<b>NET INCOME</b>		<b>8,948</b>	<b>-</b>	<b>8,948</b>	<b>7,234</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>816,585</b>	<b>-</b>	<b>816,585</b>	<b>809,351</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>825,533</b>	<b>-</b>	<b>825,533</b>	<b>816,585</b>

The notes form part of these financial statements

Astbury Village Hall

Balance Sheet  
31st December 2021

	Notes	Unrestricted funds £	Restricted fund £	31/12/21 Total funds £	31/12/20 Total funds £
<b>FIXED ASSETS</b>					
Investments	6	780,955	-	780,955	780,955
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		45,798	-	45,798	38,069
<b>CREDITORS</b>					
Amounts falling due within one year	7	(1,220)	-	(1,220)	(2,439)
<b>NET CURRENT ASSETS</b>		<u>44,578</u>	<u>-</u>	<u>44,578</u>	<u>35,630</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>825,533</u>	<u>-</u>	<u>825,533</u>	<u>816,585</u>
<b>NET ASSETS</b>		<u>825,533</u>	<u>-</u>	<u>825,533</u>	<u>816,585</u>
<b>FUNDS</b>	8				
Unrestricted funds				<u>825,533</u>	<u>816,585</u>
<b>TOTAL FUNDS</b>				<u>825,533</u>	<u>816,585</u>

The financial statements were approved by the Board of Trustees and authorised for issue on JUNE 9, 2022 and were signed on its behalf by:



J R Hulse - Trustee

Astbury Village Hall

Notes to the Financial Statements  
for the Year Ended 31st December 2021

**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, with the exception of investments which are included at market value.

**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.

**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.

**2. OTHER TRADING ACTIVITIES**

	31/12/21	31/12/20
	£	£
Bar fees	-	250
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31/12/21	31/12/20
	£	£
The Close rental income	6,602	6,599
Hall rentals	15,403	10,793
	<u>          </u>	<u>          </u>
	<u>22,005</u>	<u>17,392</u>

Astbury Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>VOLUNTARY INCOME FROM</b>			
<b>Charitable activities</b>			
The Hall	11,334	-	11,334
Other trading activities	250	-	250
Investment income	17,392	-	17,392
<b>Total</b>	<u>28,976</u>	<u>-</u>	<u>28,976</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Hall	21,054	-	21,054
The Close	328	-	328
Other	360	-	360
<b>Total</b>	<u>21,742</u>	<u>-</u>	<u>21,742</u>
<b>NET INCOME</b>	<u>7,234</u>	<u>-</u>	<u>7,234</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	809,351	-	809,351
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>816,585</u></u>	<u><u>-</u></u>	<u><u>816,585</u></u>

Astbury Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021

**6. FIXED ASSET INVESTMENTS**

	<b>31/12/21</b>	<b>31/12/20</b>
	£	£
Other	<u>780,955</u>	<u>780,955</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	<b>31/12/21</b>	<b>31/12/20</b>
	£	£
The Close	<u>300,000</u>	<u>300,000</u>
The Village Hall	<u>480,955</u>	<u>480,955</u>
	<u><b>780,955</b></u>	<u><b>780,955</b></u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/12/21</b>	<b>31/12/20</b>
	£	£
Other creditors	<u>1,220</u>	<u>2,439</u>

**8. MOVEMENT IN FUNDS**

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>805,200</u>	<u>7,398</u>	<u>(20)</u>	<u>812,578</u>
The Close	<u>11,385</u>	<u>1,550</u>	<u>20</u>	<u>12,955</u>
	<u><b>816,585</b></u>	<u><b>8,948</b></u>	<u><b>-</b></u>	<u><b>825,533</b></u>
<b>TOTAL FUNDS</b>	<u><b>816,585</b></u>	<u><b>8,948</b></u>	<u><b>-</b></u>	<u><b>825,533</b></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	<u>26,107</u>	<u>(18,709)</u>	<u>7,398</u>
The Close	<u>6,601</u>	<u>(5,051)</u>	<u>1,550</u>
	<u><b>32,708</b></u>	<u><b>(23,760)</b></u>	<u><b>8,948</b></u>
<b>TOTAL FUNDS</b>	<u><b>32,708</b></u>	<u><b>(23,760)</b></u>	<u><b>8,948</b></u>

Astbury Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021

8. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	804,238	962	805,200
The Close	5,113	6,272	11,385
	<u>809,351</u>	<u>7,234</u>	<u>816,585</u>
<b>TOTAL FUNDS</b>	<u>809,351</u>	<u>7,234</u>	<u>816,585</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	22,376	(21,414)	962
The Close	6,600	(328)	6,272
	<u>28,976</u>	<u>(21,742)</u>	<u>7,234</u>
<b>TOTAL FUNDS</b>	<u>28,976</u>	<u>(21,742)</u>	<u>7,234</u>

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	804,238	8,360	(20)	812,578
The Close	5,113	7,822	20	12,955
	<u>809,351</u>	<u>16,182</u>	<u>-</u>	<u>825,533</u>
<b>TOTAL FUNDS</b>	<u>809,351</u>	<u>16,182</u>	<u>-</u>	<u>825,533</u>

Astbury Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2021

**8. 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	48,483	(40,123)	8,360
The Close	13,201	(5,379)	7,822
	<u>61,684</u>	<u>(45,502)</u>	<u>16,182</u>
<b>TOTAL FUNDS</b>	<u>61,684</u>	<u>(45,502)</u>	<u>16,182</u>

**9. RELATED PARTY DISCLOSURES**

Mrs S Brightwell a Trustee of Astbury Village Hall was paid for her role of Steward as follows:

	2021 £	2020 £
Stewards' fees	<u>8,600</u>	<u>7,310</u>

Astbury Village Hall

Detailed Statement of Financial Activities  
for the Year Ended 31st December 2021

	31/12/21	31/12/20
	£	£
<b>VOLUNTARY INCOME</b>		
<b>Donations and legacies</b>		
Donations	700	-
<b>Other trading activities</b>		
Bar fees	-	250
<b>Investment income</b>		
The Close rental income	6,602	6,599
Hall rentals	15,403	10,793
	<u>22,005</u>	<u>17,392</u>
<b>Charitable activities</b>		
Government grants	10,003	11,334
<b>Total incoming resources</b>	<u>32,708</u>	<u>28,976</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	124	512
Insurance	1,161	1,120
Light and heat	2,250	2,509
Telephone	697	710
Stewards' fees	9,030	7,310
Computer expenses	75	79
Cleaning and sundries	799	1,034
Repairs, maintenance and renewals of the Hall	4,488	7,726
Repairs and maintenance: The Close	4,776	120
Memberships	-	262
	<u>23,400</u>	<u>21,382</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners' fees	360	360
<b>Total resources expended</b>	<u>23,760</u>	<u>21,742</u>
<b>Net income</b>	<u>8,948</u>	<u>7,234</u>

**ASTBURY VILLAGE HALL**

England & Wales - Charity number 520008

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31st December 2020**  
**for**  
**Astbury Village Hall**

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

**Astbury Village Hall**

**Contents of the Financial Statements  
for the Year Ended 31st December 2020**

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## Astbury Village Hall

### Report of the Trustees for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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**

##### **Objectives and aims**

The Public Area of Benefit is the Ecclesiastical Parish of Astbury and its immediate vicinity. The charity provides a Building and Facilities for the Arts, Culture, Sport and Recreation of the General Public of the Area of Benefit.

Users of the Hall pay at the rate determined by the Management Committee at the Annual General Meeting. The policy is to charge sufficient through rentals to run and maintain the Hall and The Close and to build up a Contingency Fund for major repairs and to fulfil statutory requirements.

During the year the Hall was hired out on a regular basis to various groups for meetings. It was available also for private parties, wedding receptions, exhibitions and public meetings.

The Close is currently tenanted and provides a source of income for the Hall. The Steward invoices the Committee and is paid for services rendered.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Management Committee's reserves policy is to keep a minimum of £10,000 in hand should unforeseen events occur. This is also the level deemed sufficient to smooth out fluctuations in cash flow.

##### **Going concern**

The trustees have considered the potential impact of COVID-19 on the principal activities of the business and they believe that they have sufficient resources in place to operate for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The governing document is a Conveyance dated 4th April 1946; the charity was registered on 25th February 1965.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

520008

##### **Principal address**

Peel Lane  
Astbury  
Congleton  
Cheshire  
CW12 4RQ

**Astbury Village Hall**

**Report of the Trustees**  
**for the Year Ended 31st December 2020**

**Trustees**

Mr J Hulse	Chairman, Churchwarden
Mrs Y Walker	Secretary
Mrs R Birchall	Treasurer
Mrs B Cook	Astbury Parochial Church Council
Mrs J Nadin	Astbury Church Toddlers Group
Mr N Barton	Parish Council
Mrs K Wainwright	Astbury Ladies Fellowship
Mrs C Goodwin	Astbury Women's Institute
Mrs S Brightwell	Steward

Trustees can be elected each year but there is no time limit on the term of their office.

The committee members from village groups are elected annually.

**Independent Examiner**

Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

Approved by order of the board of trustees on 10th June 2021 and signed on its behalf by:



J R Hulse - Trustee

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

**Independent examiner's report to the trustees of Astbury Village Hall**

I report to the charity trustees on my examination of the accounts of Astbury Village Hall (the Trust) for the year ended 31st December 2020.

**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.

Colin Higginson  
FCCA, FMAAT  
Hammond McNulty LLP  
Bank House  
Market Square  
Congleton  
Cheshire  
CW12 1ET

10th June 2021

**Astbury Village Hall**

**Statement of Financial Activities**  
**for the Year Ended 31st December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31/12/20 Total funds £	31/12/19 Total funds £
<b>VOLUNTARY INCOME FROM</b>					
Donations and legacies		-	-	-	200
<b>Charitable activities</b>					
The Hall		11,334	-	11,334	-
Other trading activities	2	250	-	250	820
Investment income	3	17,392	-	17,392	27,634
<b>Total</b>		<b>28,976</b>	<b>-</b>	<b>28,976</b>	<b>28,654</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
The Hall		21,054	-	21,054	29,552
The Close		328	-	328	1,417
Other		360	-	360	360
<b>Total</b>		<b>21,742</b>	<b>-</b>	<b>21,742</b>	<b>31,329</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>7,234</b>	<b>-</b>	<b>7,234</b>	<b>(2,675)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>809,351</b>	<b>-</b>	<b>809,351</b>	<b>812,026</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>816,585</b>	<b>-</b>	<b>816,585</b>	<b>809,351</b>

The notes form part of these financial statements

**Astbury Village Hall**

**Balance Sheet**  
**31st December 2020**

	Notes	Unrestricted funds £	Restricted fund £	31/12/20 Total funds £	31/12/19 Total funds £
<b>FIXED ASSETS</b>					
Investments	6	780,955	-	780,955	780,955
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		38,069	-	38,069	29,076
<b>CREDITORS</b>					
Amounts falling due within one year	7	(2,439)	-	(2,439)	(680)
<b>NET CURRENT ASSETS</b>		<u>35,630</u>	<u>-</u>	<u>35,630</u>	<u>28,396</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>816,585</u>	<u>-</u>	<u>816,585</u>	<u>809,351</u>
<b>NET ASSETS</b>		<u>816,585</u>	<u>-</u>	<u>816,585</u>	<u>809,351</u>
<b>FUNDS</b>	8				
Unrestricted funds				816,585	809,351
<b>TOTAL FUNDS</b>				<u>816,585</u>	<u>809,351</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10th June 2021 and were signed on its behalf by:



J R Hulse - Trustee

**Astbury Village Hall**

**Notes to the Financial Statements**  
**for the Year Ended 31st December 2020**

**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, with the exception of investments which are included at market value.

**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.

**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.

**2. OTHER TRADING ACTIVITIES**

	31/12/20	31/12/19
	£	£
Bar fees	<u>250</u>	<u>820</u>

**3. INVESTMENT INCOME**

	31/12/20	31/12/19
	£	£
The Close rental income	6,599	6,531
Hall rentals	<u>10,793</u>	<u>21,103</u>
	<u>17,392</u>	<u>27,634</u>

Astbury Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>VOLUNTARY INCOME FROM</b>			
Donations and legacies	200	-	200
Other trading activities	820	-	820
Investment income	27,634	-	27,634
<b>Total</b>	<u>28,654</u>	<u>-</u>	<u>28,654</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
The Hall	29,552	-	29,552
The Close	1,417	-	1,417
Other	360	-	360
<b>Total</b>	<u>31,329</u>	<u>-</u>	<u>31,329</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,675)</u>	<u>-</u>	<u>(2,675)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	812,026	-	812,026
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>809,351</u></u>	<u><u>-</u></u>	<u><u>809,351</u></u>

**Astbury Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**6. FIXED ASSET INVESTMENTS**

	31/12/20	31/12/19
	£	£
Other	<u>780,955</u>	<u>780,955</u>

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	31/12/20	31/12/19
	£	£
The Close	300,000	300,000
The Village Hall	<u>480,955</u>	<u>480,955</u>
	<u>780,955</u>	<u>780,955</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/20	31/12/19
	£	£
Other creditors	<u>2,439</u>	<u>680</u>

**8. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	804,238	962	805,200
The Close	<u>5,113</u>	<u>6,272</u>	<u>11,385</u>
	<u>809,351</u>	<u>7,234</u>	<u>816,585</u>
<b>TOTAL FUNDS</b>	<u>809,351</u>	<u>7,234</u>	<u>816,585</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	22,376	(21,414)	962
The Close	<u>6,600</u>	<u>(328)</u>	<u>6,272</u>
	<u>28,976</u>	<u>(21,742)</u>	<u>7,234</u>
<b>TOTAL FUNDS</b>	<u>28,976</u>	<u>(21,742)</u>	<u>7,234</u>

Astbury Village Hall

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

8. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	812,026	(7,788)	804,238
The Close	-	5,113	5,113
	<u>812,026</u>	<u>(2,675)</u>	<u>809,351</u>
<b>TOTAL FUNDS</b>	<u>812,026</u>	<u>(2,675)</u>	<u>809,351</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	22,124	(29,912)	(7,788)
The Close	6,530	(1,417)	5,113
	<u>28,654</u>	<u>(31,329)</u>	<u>(2,675)</u>
<b>TOTAL FUNDS</b>	<u>28,654</u>	<u>(31,329)</u>	<u>(2,675)</u>

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	812,026	(6,826)	805,200
The Close	-	11,385	11,385
	<u>812,026</u>	<u>4,559</u>	<u>816,585</u>
<b>TOTAL FUNDS</b>	<u>812,026</u>	<u>4,559</u>	<u>816,585</u>

**Astbury Village Hall**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2020**

**8. 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	44,500	(51,326)	(6,826)
The Close	13,130	(1,745)	11,385
	<u>57,630</u>	<u>(53,071)</u>	<u>4,559</u>
<b>TOTAL FUNDS</b>	<u><u>57,630</u></u>	<u><u>(53,071)</u></u>	<u><u>4,559</u></u>

**9. RELATED PARTY DISCLOSURES**

Mrs S Brightwell a Trustee of Astbury Village Hall was paid for her role of Steward as follows:

	2020 £	2019 £
Stewards' fees	<u><u>7,310</u></u>	<u><u>9,450</u></u>

Astbury Village Hall

Detailed Statement of Financial Activities  
for the Year Ended 31st December 2020

	31/12/20	31/12/19
	£	£
<b>VOLUNTARY INCOME</b>		
<b>Donations and legacies</b>		
Donations	-	200
<b>Other trading activities</b>		
Bar fees	250	820
<b>Investment income</b>		
The Close rental income	6,599	6,531
Hall rentals	10,793	21,103
	<u>17,392</u>	<u>27,634</u>
<b>Charitable activities</b>		
Government grants	11,334	-
	<u>11,334</u>	<u>-</u>
<b>Total incoming resources</b>	<b>28,976</b>	<b>28,654</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	512	908
Insurance	1,120	918
Light and heat	2,509	2,316
Telephone	710	798
Stewards' fees	7,310	9,450
Computer expenses	79	85
Cleaning and sundries	1,034	1,282
Repairs, maintenance and renewals of the Hall	7,726	13,615
Repairs and maintenance: The Close	120	1,417
Training	-	180
Memberships	262	-
	<u>21,382</u>	<u>30,969</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners' fees	360	360
	<u>360</u>	<u>360</u>
Total resources expended	21,742	31,329
	<u>21,742</u>	<u>31,329</u>
<b>Net income/(expenditure)</b>	<b>7,234</b>	<b>(2,675)</b>
	<u>7,234</u>	<u>(2,675)</u>

