

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



Hargreaves & Woods
CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

BICKERTON VILLAGE HALL

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BICKERTON VILLAGE HALL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M Butterworth
Mr N Briers
Ms K Brown
Mr L Goodwin
Mrs S Williamson
Ms I Hastings
Mrs J Clark
Mr W Clark
Mr T Vaughan
Mrs S Prince
Mrs F Jenkinson
Ms L Stroud
Ms L Botton

(Appointed 28 February 2023)
(Appointed 30 September
2023)
(Appointed 31 July 2023)
(Appointed 31 July 2023)

Mr D Lithgow-Smith
Mrs F Lithgow Smith

Charity number

520012

Principal address

Long Lane
Bickerton
Malpas
Cheshire
SY14 8AU

Independent examiner

James Hargreaves FCA
Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR

BICKERTON 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.

Objectives and activities

The object of the charity is the provision and maintenance of a village hall for the use of the inhabitants of the area of benefit without distinction of political, religious or other options, including use for: -

- meetings, lectures and classes, and
- other forms of recreation and leisure-time occupation

with the object of improving the conditions of life for the inhabitants.

Public benefit

The committee observes & implements health & safety law, updates risk management procedure regularly and has taken into account guidance on public benefit by the Charity Commission when exercising their duties."

Volunteers

The trustee committee gratefully acknowledge the role played by several volunteers from the local community in the continuing success of Bickerton Village Hall.

Achievements and performance

Significant activities and achievements against objectives

In 2023 the Bickerton Village Hall programme recovered completely from the effects of Covid, with usage back to pre-pandemic levels.

Income from user groups & clubs, film nights, caravan rallies, parties, training courses, donations etc were very good and the important fundraiser - our 16th annual Art Exhibition - raised a record amount.

Financial review

The age of the building means that there are always repairs, refurbishment and maintenance works required and the main one in 2023 was a complete overhaul of the electrical system which ensures compliance with the latest regulatory requirements. This and the large increases in utility costs, particularly electricity, absorbed a significant part of the Hall's income.

We also fell victim to fraud, in which £5000 was removed from the bank account by scammers; the bank refunded half of this amount. Despite all this, the overall cash reserve still increased from about £44k to nearly £51 over the year. This ensures that the Hall is in a robust position for the future, enabling further necessary upgrades and maintenance work to be carried out.

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.

BICKERTON VILLAGE HALL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The governing document is the Scheme dated 11 June 2008, and amended by a resolution dated 27 February 2017.

The Holding Trustees must hold the land belonging to the charity. They are:- Mr S Davies, Mr F D Nightingale, Mrs J Siddorn, Mr R Siddorn and Mr R Proctor.

The charity is to be administered by the management committee, which is composed of elected and appointed members in accordance with clause 6 of the Scheme dated 11 June 2008.

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

Mr M Butterworth

Mr N Briers

Ms K Brown

Mr L Goodwin

Mrs S Williamson

Ms I Hastings

Mrs J Clark

Mr W Clark

Mr T Vaughan

Mrs S Prince

Mrs F Jenkinson

Ms L Stroud

(Appointed 28 February 2023)

Ms L Botton

(Appointed 30 September 2023)

Mr D Lithgow-Smith

(Appointed 31 July 2023)

Mrs F Lithgow Smith

(Appointed 31 July 2023)

Recruitment and appointment of trustees

Trustees are appointed by other trustees at general meetings.


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



Mr M Butterworth

Trustee

Date: 5/3/24



Mr W Clark

Trustee

BICKERTON VILLAGE HALL

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BICKERTON VILLAGE HALL

I report to the trustees on my examination of the financial statements of Bickerton 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.



James Hargreaves FCA

Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR

Dated: 5/10/24

BICKERTON VILLAGE HALL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
Income from:			
Donations and legacies	3	1,624	3,643
Charitable activities	4	36,974	31,699
Other trading activities	5	10,164	10,200
Total income		48,762	45,542
Charitable activities	6	37,090	65,036
Other expenditure	10	2,500	-
Total expenditure		39,590	65,036
Net income/(expenditure) and movement in funds		9,172	(19,494)
Reconciliation of funds:			
Fund balances at 1 January 2023		170,232	189,726
Fund balances at 31 December 2023		179,404	170,232

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


BICKERTON VILLAGE HALL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		129,112		129,112
Current assets					
Cash at bank and in hand		50,864		43,858	
Creditors: amounts falling due within one year	13	572		2,738	
Net current assets			50,292		41,120
Total assets less current liabilities			179,404		170,232
The funds of the charity					
Unrestricted funds			179,404		170,232
			179,404		170,232

The financial statements were approved by the trustees on 5/3/24


.....
Mr M Butterworth
Trustee


.....
Mr W Clark
Trustee

BICKERTON VILLAGE HALL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Bickerton Village Hall is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Long Lane, Bickerton, Malpas, Cheshire SY14 8AU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 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 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.

BICKERTON 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	No depreciation
New Building Project	No depreciation

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 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.

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 donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	1,624	3,643

BICKERTON VILLAGE HALL

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

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable Activities		
Fundraising Events	24,229	21,274
Lettings Income	9,056	7,160
Art classes & Bridge club	2,673	3,205
Other Income	1,016	60
	<u>36,974</u>	<u>31,699</u>

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rents	<u>10,164</u>	<u>10,200</u>

BICKERTON VILLAGE HALL

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

6 Expenditure on charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Direct costs		
Charitable expenditure Rates & Water	263	241
Charitable expenditure Light & Heat	6,000	7,022
Charitable expenditure Repairs & Maintenance	6,817	37,280
Charitable expenditure Insurance	1,638	1,454
Charitable expenditure Cleaning	2,062	1,643
Charitable expenditure Telephone	1,095	1,476
Charitable expenditure Other office costs	397	350
Charitable expenditure Fundraising costs	18,198	15,042
	<u>36,470</u>	<u>64,508</u>
Share of support and governance costs (see note 7)		
Governance	620	528
	<u>37,090</u>	<u>65,036</u>
Analysis by fund		
Unrestricted funds - general	<u>37,090</u>	<u>65,036</u>

7 Support costs allocated to activities

	2023 £	2022 £
Governance costs	<u>620</u>	<u>528</u>
Analysed between:		
Charitable Activities	<u>620</u>	<u>528</u>
Governance costs comprise:		
Independent Examiner fees	<u>620</u>	<u>528</u>
	<u>620</u>	<u>528</u>

8 Trustees

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

BICKERTON VILLAGE HALL

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

The charity has no employees, but pays self employed cleaners by the hour.

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

10 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fraud Loss	2,500	-
	2,500	-

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings £	New Building Project £	Total £
Cost			
At 1 January 2023	50	129,062	129,112
At 31 December 2023	50	129,062	129,112
Carrying amount			
At 31 December 2023	50	129,062	129,112
At 31 December 2022	50	129,062	129,112

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	572	2,738

BICKERTON VILLAGE HALL

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

14 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	170,232	48,762	(39,590)	179,404
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	189,726	45,542	(65,036)	170,232
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £
Fund balances at 31 December 2023 are represented by:	
Tangible assets	129,112
Current assets/(liabilities)	50,292
	<u> </u>
	179,404
	<u> </u>

	Unrestricted funds 2022 £
Fund balances at 31 December 2022 are represented by:	
Tangible assets	129,112
Current assets/(liabilities)	41,120
	<u> </u>
	170,232
	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).